*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 01010
Form R0418

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	327,761.92	1,013,136.88	1,013,136.88
2006-2007 Fixed Carry Forward	632.27	54,957.18	54,957.18
Total Indirect Costs	327,129.65	958,179.70	958,179.70
2006-2007 Direct Costs	8,508,779.39	7,823,404.43	7,823,404.43
2008-2009 Rate	3.84*	12.25*	12.25**

Comparison:			
2008-2009 Actual Direct Costs	8,690,068.02	7,940,477.58	7,940,477.58
Indirect costs based on rate ** multiplied by actual direct costs	333,698.61	972,708.50	972,708.50
2008-2009 Actual Indirect Costs	363,691.13	1,113,281.57	1,113,281.57
2006-2007 Fixed Carry Forward	632.27	54,957.18	54,957.18
Total Indirect Costs	363,058.86	1,058,324.39	1,058,324.39
Over/(Under) Recovery	-29,360.25	-85,615.89	-85,615.89

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	363,691.13	1,113,281.57	1,113,281.57
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-29,360.25	-85,615.89	-85,615.89
Total Projected Indirect 2007-2008 (Numerator)	393,051.38	1,198,897.46	1,198,897.46
Direct Costs	8,690,068.02	7,940,477.58	7,940,477.58
Rate for 2010-2011 **	4.52*	15.10*	15.10**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 02010
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	31,941.48	106,011.96	106,011.96
2006-2007 Fixed Carry Forward	5,204.53	0.00	0.00
Total Indirect Costs	26,736.95	106,011.96	106,011.96
2006-2007 Direct Costs	582,562.48	508,492.00	508,492.00
2008-2009 Rate	4.59*	20.85*	20.85**

Comparison:			
2008-2009 Actual Direct Costs	662,802.32	587,055.98	587,055.98
Indirect costs based on rate ** multiplied by actual direct costs	30,422.63	88,058.40	122,401.17
2008-2009 Actual Indirect Costs	41,769.94	117,516.28	117,516.28
2006-2007 Fixed Carry Forward	5,204.53	0.00	0.00
Total Indirect Costs	36,565.41	117,516.28	117,516.28
Over/(Under) Recovery	-6,142.78	0.00	4,884.89

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	41,769.94	117,516.28	117,516.28
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-6,142.78	0.00	4,884.89
Total Projected Indirect 2007-2008 (Numerator)	47,912.72	117,516.28	112,631.39
Direct Costs	662,802.32	587,055.98	587,055.98
Rate for 2010-2011 **	7.23*	20.02*	19.19**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 02020
Form R0418

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	20,996.30	133,631.41	133,631.41
2006-2007 Fixed Carry Forward	-10,036.30	0.00	-27,239.77
Total Indirect Costs	31,032.60	133,631.41	160,871.18
2006-2007 Direct Costs	869,069.13	756,434.02	756,434.02
2008-2009 Rate	3.57*	17.67*	21.27**

Comparison:			
2008-2009 Actual Direct Costs	840,863.62	699,077.44	699,077.44
Indirect costs based on rate ** multiplied by actual direct costs	30,018.83	104,861.62	148,693.77
2008-2009 Actual Indirect Costs	18,642.34	160,428.52	160,428.52
2006-2007 Fixed Carry Forward	-10,036.30	0.00	-27,239.77
Total Indirect Costs	28,678.64	160,428.52	187,668.29
Over/(Under) Recovery	1,340.19	0.00	-38,974.52

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	18,642.34	160,428.52	160,428.52
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	1,340.19	0.00	-38,974.52
Total Projected Indirect 2007-2008 (Numerator)	17,302.15	160,428.52	199,403.04
Direct Costs	840,863.62	699,077.44	699,077.44
Rate for 2010-2011 **	2.06*	22.95*	28.52**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 02070
Form R0418

Munising Public Schools
411 Elm Avenue
Munising, MI 49862

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	379,633.14	1,248,782.77	1,248,782.77
2006-2007 Fixed Carry Forward	-215,125.05	0.00	-232,074.52
Total Indirect Costs	594,758.19	1,248,782.77	1,480,857.29
2006-2007 Direct Costs	6,875,749.29	6,006,599.66	6,006,599.66
2008-2009 Rate	8.65*	20.79*	24.65**

Comparison:			
2008-2009 Actual Direct Costs	6,751,608.24	5,886,527.58	5,886,527.58
Indirect costs based on rate ** multiplied by actual direct costs	584,014.11	882,979.14	1,451,029.05
2008-2009 Actual Indirect Costs	368,038.50	1,233,119.16	1,233,119.16
2006-2007 Fixed Carry Forward	-215,125.05	0.00	-232,074.52
Total Indirect Costs	583,163.55	1,233,119.16	1,465,193.68
Over/(Under) Recovery	850.56	0.00	-14,164.63

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	368,038.50	1,233,119.16	1,233,119.16
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	850.56	0.00	-14,164.63
Total Projected Indirect 2007-2008 (Numerator)	367,187.94	1,233,119.16	1,247,283.79
Direct Costs	6,751,608.24	5,886,527.58	5,886,527.58
Rate for 2010-2011 **	5.44*	20.95*	21.19**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 02080
Form R0418

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	8,338.45	268,072.87	268,072.87
2006-2007 Fixed Carry Forward	-3,344.57	23,977.98	23,977.98
Total Indirect Costs	11,683.02	244,094.89	244,094.89
2006-2007 Direct Costs	3,121,174.41	2,861,439.99	2,861,439.99
2008-2009 Rate	0.37*	8.53*	8.53**

Comparison:			
2008-2009 Actual Direct Costs	3,251,860.44	2,938,756.05	2,938,756.05
Indirect costs based on rate ** multiplied by actual direct costs	12,031.88	250,675.89	250,675.89
2008-2009 Actual Indirect Costs	131,708.93	444,813.32	444,813.32
2006-2007 Fixed Carry Forward	-3,344.57	23,977.98	23,977.98
Total Indirect Costs	135,053.50	420,835.34	420,835.34
Over/(Under) Recovery	-123,021.62	-170,159.45	-170,159.45

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	131,708.93	444,813.32	444,813.32
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-123,021.62	-170,159.45	-170,159.45
Total Projected Indirect 2007-2008 (Numerator)	254,730.55	614,972.77	614,972.77
Direct Costs	3,251,860.44	2,938,756.05	2,938,756.05
Rate for 2010-2011 **	7.83*	20.93*	20.93**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 03000
Form R0418

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,209,730.93	2,156,440.47	2,156,440.47
2006-2007 Fixed Carry Forward	-682,299.11	-609,760.30	-609,760.30
Total Indirect Costs	1,892,030.04	2,766,200.77	2,766,200.77
2006-2007 Direct Costs	21,500,977.50	20,554,267.96	20,554,267.96
2008-2009 Rate	8.80*	13.46*	13.46**

Comparison:			
2008-2009 Actual Direct Costs	21,868,788.50	20,866,499.31	20,866,499.31
Indirect costs based on rate ** multiplied by actual direct costs	1,924,453.39	2,808,630.81	2,808,630.81
2008-2009 Actual Indirect Costs	1,257,873.01	2,260,162.20	2,260,162.20
2006-2007 Fixed Carry Forward	-682,299.11	-609,760.30	-609,760.30
Total Indirect Costs	1,940,172.12	2,869,922.50	2,869,922.50
Over/(Under) Recovery	-15,718.73	-61,291.69	-61,291.69

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,257,873.01	2,260,162.20	2,260,162.20
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-15,718.73	-61,291.69	-61,291.69
Total Projected Indirect 2007-2008 (Numerator)	1,273,591.74	2,321,453.89	2,321,453.89
Direct Costs	21,868,788.50	20,866,499.31	20,866,499.31
Rate for 2010-2011 **	5.82*	11.13*	11.13**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 03010
Form R0418

*** Final ***

Plainwell Community Schools
600 School Drive
Plainwell, MI 49080

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	643,073.44	3,218,498.81	3,218,498.81
2006-2007 Fixed Carry Forward	73,292.53	0.00	130,961.91
Total Indirect Costs	569,780.91	3,218,498.81	3,087,536.90
2006-2007 Direct Costs	22,172,361.36	19,596,935.99	19,596,935.99
2008-2009 Rate	2.57*	16.42*	15.76**

Comparison:			
2008-2009 Actual Direct Costs	22,162,846.60	19,681,964.00	19,681,964.00
Indirect costs based on rate ** multiplied by actual direct costs	569,585.16	2,952,294.60	3,101,877.53
2008-2009 Actual Indirect Costs	738,734.66	3,219,617.26	3,219,617.26
2006-2007 Fixed Carry Forward	73,292.53	0.00	130,961.91
Total Indirect Costs	665,442.13	3,219,617.26	3,088,655.35
Over/(Under) Recovery	-95,856.97	0.00	13,222.18

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	738,734.66	3,219,617.26	3,219,617.26
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-95,856.97	0.00	13,222.18
Total Projected Indirect 2007-2008 (Numerator)	834,591.63	3,219,617.26	3,206,395.08
Direct Costs	22,162,846.60	19,681,964.00	19,681,964.00
Rate for 2010-2011 **	3.77*	16.36*	16.29**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 03020
Form R0418

*** Final ***

Otsego Public Schools
400 Sherwood Street
Otsego, MI 49078

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	530,754.70	2,398,978.39	2,398,978.39
2006-2007 Fixed Carry Forward	-52,383.75	0.00	-10,667.32
Total Indirect Costs	583,138.45	2,398,978.39	2,409,645.71
2006-2007 Direct Costs	17,460,301.43	15,592,077.74	15,592,077.74
2008-2009 Rate	3.34*	15.39*	15.45**

Comparison:			
2008-2009 Actual Direct Costs	19,356,465.08	17,135,711.19	17,135,711.19
Indirect costs based on rate ** multiplied by actual direct costs	646,505.93	2,570,356.68	2,647,467.38
2008-2009 Actual Indirect Costs	658,656.73	2,879,410.62	2,879,410.62
2006-2007 Fixed Carry Forward	-52,383.75	0.00	-10,667.32
Total Indirect Costs	711,040.48	2,879,410.62	2,890,077.94
Over/(Under) Recovery	-64,534.55	0.00	-242,610.56

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	658,656.73	2,879,410.62	2,879,410.62
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-64,534.55	0.00	-242,610.56
Total Projected Indirect 2007-2008 (Numerator)	723,191.28	2,879,410.62	3,122,021.18
Direct Costs	19,356,465.08	17,135,711.19	17,135,711.19
Rate for 2010-2011 **	3.74*	16.80*	18.22**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 03030
Form R0418

Allegan Public Schools
550 Fifth Street
Allegan, MI 49010

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	297,030.77	3,158,903.00	3,158,903.00
2006-2007 Fixed Carry Forward	-9,782.39	0.00	-205,404.54
Total Indirect Costs	306,813.16	3,158,903.00	3,364,307.54
2006-2007 Direct Costs	23,893,024.69	21,031,152.46	21,031,152.46
2008-2009 Rate	1.28*	15.02*	16.00**

Comparison:			
2008-2009 Actual Direct Costs	22,826,401.42	20,172,772.31	20,172,772.31
Indirect costs based on rate ** multiplied by actual direct costs	292,177.94	3,025,915.85	3,227,643.57
2008-2009 Actual Indirect Costs	299,674.56	2,953,303.67	2,953,303.67
2006-2007 Fixed Carry Forward	-9,782.39	0.00	-205,404.54
Total Indirect Costs	309,456.95	2,953,303.67	3,158,708.21
Over/(Under) Recovery	-17,279.01	0.00	68,935.36

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	299,674.56	2,953,303.67	2,953,303.67
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-17,279.01	0.00	68,935.36
Total Projected Indirect 2007-2008 (Numerator)	316,953.57	2,953,303.67	2,884,368.31
Direct Costs	22,826,401.42	20,172,772.31	20,172,772.31
Rate for 2010-2011 **	1.39*	14.64*	14.30**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 03040
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,022,084.63	3,383,803.51	3,383,803.51
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,022,084.63	3,383,803.51	3,383,803.51
2006-2007 Direct Costs	22,653,563.39	20,291,844.51	20,291,844.51
2008-2009 Rate	4.51*	16.68*	16.68**

Comparison:			
2008-2009 Actual Direct Costs	23,251,942.35	20,919,930.54	20,919,930.54
Indirect costs based on rate ** multiplied by actual direct costs	1,048,662.60	3,137,989.58	3,489,444.41
2008-2009 Actual Indirect Costs	887,769.24	3,219,781.05	3,219,781.05
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	887,769.24	3,219,781.05	3,219,781.05
Over/(Under) Recovery	160,893.36	0.00	269,663.36

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	887,769.24	3,219,781.05	3,219,781.05
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	160,893.36	0.00	269,663.36
Total Projected Indirect 2007-2008 (Numerator)	726,875.88	3,219,781.05	2,950,117.69
Direct Costs	23,251,942.35	20,919,930.54	20,919,930.54
Rate for 2010-2011 **	3.13*	15.39*	14.10**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 03050
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	301,560.71	2,106,492.13	2,106,492.13
2006-2007 Fixed Carry Forward	-27,105.53	0.00	-545,931.10
Total Indirect Costs	328,666.24	2,106,492.13	2,652,423.23
2006-2007 Direct Costs	12,419,850.10	10,614,918.68	10,614,918.68
2008-2009 Rate	2.65*	19.84*	24.99**

Comparison:			
2008-2009 Actual Direct Costs	12,125,190.00	10,452,465.38	10,452,465.38
Indirect costs based on rate ** multiplied by actual direct costs	321,317.54	1,567,869.81	2,612,071.10
2008-2009 Actual Indirect Costs	248,525.15	1,921,249.77	1,921,249.77
2006-2007 Fixed Carry Forward	-27,105.53	0.00	-545,931.10
Total Indirect Costs	275,630.68	1,921,249.77	2,467,180.87
Over/(Under) Recovery	45,686.86	0.00	144,890.23

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	248,525.15	1,921,249.77	1,921,249.77
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	45,686.86	0.00	144,890.23
Total Projected Indirect 2007-2008 (Numerator)	202,838.29	1,921,249.77	1,776,359.54
Direct Costs	12,125,190.00	10,452,465.38	10,452,465.38
Rate for 2010-2011 **	1.67*	18.38*	16.99**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 03060
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	159,354.80	680,200.19	680,200.19
2006-2007 Fixed Carry Forward	56,707.60	-19,133.73	-19,133.73
Total Indirect Costs	102,647.20	699,333.92	699,333.92
2006-2007 Direct Costs	5,302,831.98	4,781,986.59	4,781,986.59
2008-2009 Rate	1.94*	14.62*	14.62**

Comparison:			
2008-2009 Actual Direct Costs	5,406,451.50	4,893,657.40	4,893,657.40
Indirect costs based on rate ** multiplied by actual direct costs	104,885.16	715,452.71	715,452.71
2008-2009 Actual Indirect Costs	205,238.23	718,032.33	718,032.33
2006-2007 Fixed Carry Forward	56,707.60	-19,133.73	-19,133.73
Total Indirect Costs	148,530.63	737,166.06	737,166.06
Over/(Under) Recovery	-43,645.47	-21,713.35	-21,713.35

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	205,238.23	718,032.33	718,032.33
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-43,645.47	-21,713.35	-21,713.35
Total Projected Indirect 2007-2008 (Numerator)	248,883.70	739,745.68	739,745.68
Direct Costs	5,406,451.50	4,893,657.40	4,893,657.40
Rate for 2010-2011 **	4.60*	15.12*	15.12**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 03070
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	455,854.00	1,864,273.69	1,864,273.69
2006-2007 Fixed Carry Forward	38,230.82	0.00	0.00
Total Indirect Costs	417,623.18	1,864,273.69	1,864,273.69
2006-2007 Direct Costs	11,715,652.69	10,307,233.00	10,307,233.00
2008-2009 Rate	3.56*	18.09*	18.09**

Comparison:			
2008-2009 Actual Direct Costs	12,270,929.91	10,828,707.40	10,828,707.40
Indirect costs based on rate ** multiplied by actual direct costs	436,845.10	1,624,306.11	1,958,913.17
2008-2009 Actual Indirect Costs	495,086.85	1,937,309.36	1,937,309.36
2006-2007 Fixed Carry Forward	38,230.82	0.00	0.00
Total Indirect Costs	456,856.03	1,937,309.36	1,937,309.36
Over/(Under) Recovery	-20,010.93	0.00	21,603.81

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	495,086.85	1,937,309.36	1,937,309.36
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-20,010.93	0.00	21,603.81
Total Projected Indirect 2007-2008 (Numerator)	515,097.78	1,937,309.36	1,915,705.55
Direct Costs	12,270,929.91	10,828,707.40	10,828,707.40
Rate for 2010-2011 **	4.20*	17.89*	17.69**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 03080
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	432,563.76	1,143,797.96	1,143,797.96
2006-2007 Fixed Carry Forward	38,129.70	0.00	123,806.19
Total Indirect Costs	394,434.06	1,143,797.96	1,019,991.77
2006-2007 Direct Costs	7,911,205.12	7,199,970.92	7,199,970.92
2008-2009 Rate	4.99*	15.89*	14.17**

Comparison:			
2008-2009 Actual Direct Costs	8,249,700.72	7,560,947.28	7,560,947.28
Indirect costs based on rate ** multiplied by actual direct costs	411,660.07	1,134,142.09	1,071,386.23
2008-2009 Actual Indirect Costs	498,188.53	1,186,941.97	1,186,941.97
2006-2007 Fixed Carry Forward	38,129.70	0.00	123,806.19
Total Indirect Costs	460,058.83	1,186,941.97	1,063,135.78
Over/(Under) Recovery	-48,398.76	0.00	8,250.45

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	498,188.53	1,186,941.97	1,186,941.97
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-48,398.76	0.00	8,250.45
Total Projected Indirect 2007-2008 (Numerator)	546,587.29	1,186,941.97	1,178,691.52
Direct Costs	8,249,700.72	7,560,947.28	7,560,947.28
Rate for 2010-2011 **	6.63*	15.70*	15.59**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 03100
Form R0418

Hamilton Community Schools
4815 136th Avenue
Hamilton, MI 49419

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	385,281.89	2,531,006.60	2,531,006.60
2006-2007 Fixed Carry Forward	-35,611.57	0.00	444,372.25
Total Indirect Costs	420,893.46	2,531,006.60	2,086,634.35
2006-2007 Direct Costs	20,681,810.63	18,536,085.92	18,536,085.92
2008-2009 Rate	2.04*	13.65*	11.26**

Comparison:			
2008-2009 Actual Direct Costs	22,514,870.22	20,188,522.41	20,188,522.41
Indirect costs based on rate ** multiplied by actual direct costs	459,303.35	2,755,733.31	2,273,227.62
2008-2009 Actual Indirect Costs	390,290.21	2,716,638.02	2,716,638.02
2006-2007 Fixed Carry Forward	-35,611.57	0.00	444,372.25
Total Indirect Costs	425,901.78	2,716,638.02	2,272,265.77
Over/(Under) Recovery	33,401.57	39,095.29	961.85

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	390,290.21	2,716,638.02	2,716,638.02
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	33,401.57	39,095.29	961.85
Total Projected Indirect 2007-2008 (Numerator)	356,888.64	2,677,542.73	2,715,676.17
Direct Costs	22,514,870.22	20,188,522.41	20,188,522.41
Rate for 2010-2011 **	1.59*	13.26*	13.45**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 03440
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	13,756.31	55,131.22	55,131.22
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	13,756.31	55,131.22	55,131.22
2006-2007 Direct Costs	282,356.60	240,981.69	240,981.69
2008-2009 Rate	4.87*	22.88*	22.88**

Comparison:			
2008-2009 Actual Direct Costs	395,784.70	350,182.51	350,182.51
Indirect costs based on rate ** multiplied by actual direct costs	19,274.71	52,527.38	80,121.76
2008-2009 Actual Indirect Costs	10,126.41	55,728.60	55,728.60
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	10,126.41	55,728.60	55,728.60
Over/(Under) Recovery	9,148.30	0.00	24,393.16

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	10,126.41	55,728.60	55,728.60
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	9,148.30	0.00	24,393.16
Total Projected Indirect 2007-2008 (Numerator)	978.11	55,728.60	31,335.44
Direct Costs	395,784.70	350,182.51	350,182.51
Rate for 2010-2011 **	0.25*	15.91*	8.95**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 03902
Form R0418

*** Final ***

Outlook Academy
310 Thomas Street
Allegan, MI 49010

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	9,833.36	41,883.18	41,883.18
2006-2007 Fixed Carry Forward	-2,309.03	0.00	0.00
Total Indirect Costs	12,142.39	41,883.18	41,883.18
2006-2007 Direct Costs	264,145.42	232,095.60	232,095.60
2008-2009 Rate	4.60*	18.05*	18.05**

Comparison:			
2008-2009 Actual Direct Costs	299,627.89	264,407.40	264,407.40
Indirect costs based on rate ** multiplied by actual direct costs	13,782.88	39,661.11	47,725.54
2008-2009 Actual Indirect Costs	9,131.83	44,352.32	44,352.32
2006-2007 Fixed Carry Forward	-2,309.03	0.00	0.00
Total Indirect Costs	11,440.86	44,352.32	44,352.32
Over/(Under) Recovery	2,342.02	0.00	3,373.22

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	9,131.83	44,352.32	44,352.32
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	2,342.02	0.00	3,373.22
Total Projected Indirect 2007-2008 (Numerator)	6,789.81	44,352.32	40,979.10
Direct Costs	299,627.89	264,407.40	264,407.40
Rate for 2010-2011 **	2.27*	16.77*	15.50**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 04000
Form R0418

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	453,138.42	720,107.39	720,107.39
2006-2007 Fixed Carry Forward	50,442.95	0.00	4,884.51
Total Indirect Costs	402,695.47	720,107.39	715,222.88
2006-2007 Direct Costs	6,721,796.67	6,454,827.70	6,454,827.70
2008-2009 Rate	5.99*	11.16*	11.08**

Comparison:			
2008-2009 Actual Direct Costs	6,387,435.77	6,125,368.23	6,125,368.23
Indirect costs based on rate ** multiplied by actual direct costs	382,607.40	683,591.09	678,690.80
2008-2009 Actual Indirect Costs	526,263.38	788,330.92	788,330.92
2006-2007 Fixed Carry Forward	50,442.95	0.00	4,884.51
Total Indirect Costs	475,820.43	788,330.92	783,446.41
Over/(Under) Recovery	-93,213.03	-104,739.83	-104,755.61

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	526,263.38	788,330.92	788,330.92
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-93,213.03	-104,739.83	-104,755.61
Total Projected Indirect 2007-2008 (Numerator)	619,476.41	893,070.75	893,086.53
Direct Costs	6,387,435.77	6,125,368.23	6,125,368.23
Rate for 2010-2011 **	9.70*	14.58*	14.58**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 04010
Form R0418

Alpena Public Schools
2373 Gordon Road
Alpena, MI 49707

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,363,255.83	5,118,433.17	5,118,433.17
2006-2007 Fixed Carry Forward	14,918.01	0.00	148,843.23
Total Indirect Costs	1,348,337.82	5,118,433.17	4,969,589.94
2006-2007 Direct Costs	38,056,227.00	34,301,049.66	34,301,049.66
2008-2009 Rate	3.54*	14.92*	14.49**

Comparison:			
2008-2009 Actual Direct Costs	37,045,787.37	32,913,455.80	32,913,455.80
Indirect costs based on rate ** multiplied by actual direct costs	1,311,420.87	4,910,687.61	4,769,159.75
2008-2009 Actual Indirect Costs	1,595,309.56	5,727,641.13	5,727,641.13
2006-2007 Fixed Carry Forward	14,918.01	0.00	148,843.23
Total Indirect Costs	1,580,391.55	5,727,641.13	5,578,797.90
Over/(Under) Recovery	-268,970.68	-816,953.52	-809,638.15

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,595,309.56	5,727,641.13	5,727,641.13
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-268,970.68	-816,953.52	-809,638.15
Total Projected Indirect 2007-2008 (Numerator)	1,864,280.24	6,544,594.65	6,537,279.28
Direct Costs	37,045,787.37	32,913,455.80	32,913,455.80
Rate for 2010-2011 **	5.03*	19.88*	19.86**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 04901
Form R0418

*** Final ***

Bingham Academy
555 South Fifth Street
Alpena, MI 49707

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	21,341.88	475,257.05	475,257.05
2006-2007 Fixed Carry Forward	-10,351.49	0.00	0.00
Total Indirect Costs	31,693.37	475,257.05	475,257.05
2006-2007 Direct Costs	1,485,188.46	1,031,273.29	1,031,273.29
2008-2009 Rate	2.13*	46.08*	46.08**

Comparison:			
2008-2009 Actual Direct Costs	1,191,051.75	755,006.39	755,006.39
Indirect costs based on rate ** multiplied by actual direct costs	25,369.40	113,250.96	188,751.60
2008-2009 Actual Indirect Costs	21,704.34	457,749.70	457,749.70
2006-2007 Fixed Carry Forward	-10,351.49	0.00	0.00
Total Indirect Costs	32,055.83	457,749.70	457,749.70
Over/(Under) Recovery	-6,686.43	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	21,704.34	457,749.70	457,749.70
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-6,686.43	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	28,390.77	457,749.70	457,749.70
Direct Costs	1,191,051.75	755,006.39	755,006.39
Rate for 2010-2011 **	2.38*	60.63*	60.63**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 05010
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	50,001.93	263,045.02	263,045.02
2006-2007 Fixed Carry Forward	33,841.02	0.00	0.00
Total Indirect Costs	16,160.91	263,045.02	263,045.02
2006-2007 Direct Costs	1,767,934.85	1,554,891.76	1,554,891.76
2008-2009 Rate	0.91*	16.92*	16.92**

Comparison:			
2008-2009 Actual Direct Costs	1,951,884.23	1,698,114.42	1,698,114.42
Indirect costs based on rate ** multiplied by actual direct costs	17,762.15	254,717.16	287,320.96
2008-2009 Actual Indirect Costs	54,721.09	308,490.90	308,490.90
2006-2007 Fixed Carry Forward	33,841.02	0.00	0.00
Total Indirect Costs	20,880.07	308,490.90	308,490.90
Over/(Under) Recovery	-3,117.92	0.00	-21,169.94

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	54,721.09	308,490.90	308,490.90
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-3,117.92	0.00	-21,169.94
Total Projected Indirect 2007-2008 (Numerator)	57,839.01	308,490.90	329,660.84
Direct Costs	1,951,884.23	1,698,114.42	1,698,114.42
Rate for 2010-2011 **	2.96*	18.17*	19.41**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 05035
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	187,077.65	576,213.34	576,213.34
2006-2007 Fixed Carry Forward	23,807.99	0.00	12,312.16
Total Indirect Costs	163,269.66	576,213.34	563,901.18
2006-2007 Direct Costs	4,431,534.78	4,042,399.09	4,042,399.09
2008-2009 Rate	3.68*	14.25*	13.95**

Comparison:			
2008-2009 Actual Direct Costs	3,746,052.18	3,392,762.56	3,392,762.56
Indirect costs based on rate ** multiplied by actual direct costs	137,854.72	483,468.66	473,290.38
2008-2009 Actual Indirect Costs	141,239.17	494,528.79	494,528.79
2006-2007 Fixed Carry Forward	23,807.99	0.00	12,312.16
Total Indirect Costs	117,431.18	494,528.79	482,216.63
Over/(Under) Recovery	20,423.54	-11,060.13	-8,926.25

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	141,239.17	494,528.79	494,528.79
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	20,423.54	-11,060.13	-8,926.25
Total Projected Indirect 2007-2008 (Numerator)	120,815.63	505,588.92	503,455.04
Direct Costs	3,746,052.18	3,392,762.56	3,392,762.56
Rate for 2010-2011 **	3.23*	14.90*	14.84**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 05040
Form R0418

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	111,177.90	563,090.74	563,090.74
2006-2007 Fixed Carry Forward	51,126.17	-9,526.46	-9,526.46
Total Indirect Costs	60,051.73	572,617.20	572,617.20
2006-2007 Direct Costs	4,645,454.55	4,193,541.71	4,193,541.71
2008-2009 Rate	1.29*	13.65*	13.65**

Comparison:			
2008-2009 Actual Direct Costs	5,004,697.52	4,341,775.57	4,341,775.57
Indirect costs based on rate ** multiplied by actual direct costs	64,560.60	592,652.37	592,652.37
2008-2009 Actual Indirect Costs	85,940.35	748,862.30	748,862.30
2006-2007 Fixed Carry Forward	51,126.17	-9,526.46	-9,526.46
Total Indirect Costs	34,814.18	758,388.76	758,388.76
Over/(Under) Recovery	29,746.42	-165,736.39	-165,736.39

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	85,940.35	748,862.30	748,862.30
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	29,746.42	-165,736.39	-165,736.39
Total Projected Indirect 2007-2008 (Numerator)	56,193.93	914,598.69	914,598.69
Direct Costs	5,004,697.52	4,341,775.57	4,341,775.57
Rate for 2010-2011 **	1.12*	21.07*	21.07**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 05060
Form R0418

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	335,023.51	1,554,435.22	1,554,435.22
2006-2007 Fixed Carry Forward	10,137.74	0.00	97,638.86
Total Indirect Costs	324,885.77	1,554,435.22	1,456,796.36
2006-2007 Direct Costs	12,194,367.91	10,974,956.20	10,974,956.20
2008-2009 Rate	2.66*	14.16*	13.27**

Comparison:			
2008-2009 Actual Direct Costs	12,458,667.80	11,310,714.93	11,310,714.93
Indirect costs based on rate ** multiplied by actual direct costs	331,400.56	1,601,597.23	1,500,931.87
2008-2009 Actual Indirect Costs	319,595.80	1,467,548.67	1,467,548.67
2006-2007 Fixed Carry Forward	10,137.74	0.00	97,638.86
Total Indirect Costs	309,458.06	1,467,548.67	1,369,909.81
Over/(Under) Recovery	21,942.50	134,048.56	131,022.06

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	319,595.80	1,467,548.67	1,467,548.67
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	21,942.50	134,048.56	131,022.06
Total Projected Indirect 2007-2008 (Numerator)	297,653.30	1,333,500.11	1,336,526.61
Direct Costs	12,458,667.80	11,310,714.93	11,310,714.93
Rate for 2010-2011 **	2.39*	11.79*	11.82**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 05065
Form R0418

Ellsworth Community School
9467 Park Street
Ellsworth, MI 49729

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	31,960.20	256,018.87	256,018.87
2006-2007 Fixed Carry Forward	-849.01	-24,893.06	-24,893.06
Total Indirect Costs	32,809.21	280,911.93	280,911.93
2006-2007 Direct Costs	2,248,798.19	2,024,739.52	2,024,739.52
2008-2009 Rate	1.46*	13.87*	13.87**

Comparison:			
2008-2009 Actual Direct Costs	2,283,621.97	2,040,269.33	2,040,269.33
Indirect costs based on rate ** multiplied by actual direct costs	33,340.88	282,985.36	282,985.36
2008-2009 Actual Indirect Costs	32,061.00	275,413.64	275,413.64
2006-2007 Fixed Carry Forward	-849.01	-24,893.06	-24,893.06
Total Indirect Costs	32,910.01	300,306.70	300,306.70
Over/(Under) Recovery	430.87	-17,321.34	-17,321.34

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	32,061.00	275,413.64	275,413.64
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	430.87	-17,321.34	-17,321.34
Total Projected Indirect 2007-2008 (Numerator)	31,630.13	292,734.98	292,734.98
Direct Costs	2,283,621.97	2,040,269.33	2,040,269.33
Rate for 2010-2011 **	1.39*	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 2010-2011 Indirect Cost Rates
School District 05070
Form R0418

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	351,570.85	1,303,375.94	1,303,375.94
2006-2007 Fixed Carry Forward	-35,779.83	0.00	-62,959.25
Total Indirect Costs	387,350.68	1,303,375.94	1,366,335.19
2006-2007 Direct Costs	9,452,792.03	8,500,986.94	8,500,986.94
2008-2009 Rate	4.10*	15.33*	16.07**

Comparison:			
2008-2009 Actual Direct Costs	9,291,940.65	8,331,088.92	8,331,088.92
Indirect costs based on rate ** multiplied by actual direct costs	380,969.57	1,249,663.34	1,338,805.99
2008-2009 Actual Indirect Costs	350,004.01	1,310,855.74	1,310,855.74
2006-2007 Fixed Carry Forward	-35,779.83	0.00	-62,959.25
Total Indirect Costs	385,783.84	1,310,855.74	1,373,814.99
Over/(Under) Recovery	-4,814.27	0.00	-35,009.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	350,004.01	1,310,855.74	1,310,855.74
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-4,814.27	0.00	-35,009.00
Total Projected Indirect 2007-2008 (Numerator)	354,818.28	1,310,855.74	1,345,864.74
Direct Costs	9,291,940.65	8,331,088.92	8,331,088.92
Rate for 2010-2011 **	3.82*	15.73*	16.15**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 05901
Form R0418

*** Final ***

Concord Montessori and Community School
5055 Corey Road
Mancelona, MI 49659

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	115,208.00	115,208.00
2006-2007 Fixed Carry Forward	0.00	-44,894.04	-44,894.04
Total Indirect Costs	0.00	160,102.04	160,102.04
2006-2007 Direct Costs	971,239.00	856,031.00	856,031.00
2008-2009 Rate	0.00*	18.70*	18.70**

Comparison:			
2008-2009 Actual Direct Costs	1,045,769.00	929,513.00	929,513.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	139,426.95	173,818.93
2008-2009 Actual Indirect Costs	0.00	116,256.00	116,256.00
2006-2007 Fixed Carry Forward	0.00	-44,894.04	-44,894.04
Total Indirect Costs	0.00	161,150.04	161,150.04
Over/(Under) Recovery	0.00	0.00	12,668.89

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	0.00	116,256.00	116,256.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	12,668.89
Total Projected Indirect 2007-2008 (Numerator)	0.00	116,256.00	103,587.11
Direct Costs	1,045,769.00	929,513.00	929,513.00
Rate for 2010-2011 **	0.00*	12.51*	11.14**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 06010
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	41,042.05	355,897.69	355,897.69
2006-2007 Fixed Carry Forward	-5,993.59	0.00	-21,335.44
Total Indirect Costs	47,035.64	355,897.69	377,233.13
2006-2007 Direct Costs	3,002,496.97	2,687,641.33	2,687,641.33
2008-2009 Rate	1.57*	13.24*	14.04**

Comparison:			
2008-2009 Actual Direct Costs	2,935,423.23	2,631,714.76	2,631,714.76
Indirect costs based on rate ** multiplied by actual direct costs	46,086.14	348,439.03	369,492.75
2008-2009 Actual Indirect Costs	76,614.89	380,323.36	380,323.36
2006-2007 Fixed Carry Forward	-5,993.59	0.00	-21,335.44
Total Indirect Costs	82,608.48	380,323.36	401,658.80
Over/(Under) Recovery	-36,522.34	-31,884.33	-32,166.05

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	76,614.89	380,323.36	380,323.36
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-36,522.34	-31,884.33	-32,166.05
Total Projected Indirect 2007-2008 (Numerator)	113,137.23	412,207.69	412,489.41
Direct Costs	2,935,423.23	2,631,714.76	2,631,714.76
Rate for 2010-2011 **	3.85*	15.66*	15.67**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 06020
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	122,864.43	626,176.18	626,176.18
2006-2007 Fixed Carry Forward	-30,687.78	-132,713.53	-132,713.53
Total Indirect Costs	153,552.21	758,889.71	758,889.71
2006-2007 Direct Costs	4,073,930.71	3,570,618.96	3,570,618.96
2008-2009 Rate	3.77*	21.25*	21.25**

Comparison:			
2008-2009 Actual Direct Costs	3,445,858.33	3,029,093.09	3,029,093.09
Indirect costs based on rate ** multiplied by actual direct costs	129,908.86	454,363.96	643,682.28
2008-2009 Actual Indirect Costs	97,124.30	513,889.54	513,889.54
2006-2007 Fixed Carry Forward	-30,687.78	-132,713.53	-132,713.53
Total Indirect Costs	127,812.08	646,603.07	646,603.07
Over/(Under) Recovery	2,096.78	0.00	-2,920.79

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	97,124.30	513,889.54	513,889.54
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	2,096.78	0.00	-2,920.79
Total Projected Indirect 2007-2008 (Numerator)	95,027.52	513,889.54	516,810.33
Direct Costs	3,445,858.33	3,029,093.09	3,029,093.09
Rate for 2010-2011 **	2.76*	16.97*	17.06**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 06050
Form R0418

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	546,965.10	2,365,156.02	2,365,156.02
2006-2007 Fixed Carry Forward	-101,341.07	0.00	-284,093.70
Total Indirect Costs	648,306.17	2,365,156.02	2,649,249.72
2006-2007 Direct Costs	15,460,703.46	13,642,512.54	13,642,512.54
2008-2009 Rate	4.19*	17.34*	19.42**

Comparison:			
2008-2009 Actual Direct Costs	14,925,508.42	13,239,373.95	13,239,373.95
Indirect costs based on rate ** multiplied by actual direct costs	625,378.80	1,985,906.09	2,571,086.42
2008-2009 Actual Indirect Costs	547,829.20	2,233,963.67	2,233,963.67
2006-2007 Fixed Carry Forward	-101,341.07	0.00	-284,093.70
Total Indirect Costs	649,170.27	2,233,963.67	2,518,057.37
Over/(Under) Recovery	-23,791.47	0.00	53,029.05

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	547,829.20	2,233,963.67	2,233,963.67
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-23,791.47	0.00	53,029.05
Total Projected Indirect 2007-2008 (Numerator)	571,620.67	2,233,963.67	2,180,934.62
Direct Costs	14,925,508.42	13,239,373.95	13,239,373.95
Rate for 2010-2011 **	3.83*	16.87*	16.47**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 07010
Form R0418

*** Final ***

Arvon Township School District
21798 Skanee Road
Skanee, MI 49962

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	11,327.00	42,239.00	42,239.00
2006-2007 Fixed Carry Forward	667.53	0.00	1,575.37
Total Indirect Costs	10,659.47	42,239.00	40,663.63
2006-2007 Direct Costs	301,370.00	270,458.00	270,458.00
2008-2009 Rate	3.54*	15.62*	15.04**

Comparison:			
2008-2009 Actual Direct Costs	283,607.00	257,483.00	257,483.00
Indirect costs based on rate ** multiplied by actual direct costs	10,039.69	38,622.45	38,725.44
2008-2009 Actual Indirect Costs	13,999.00	40,123.00	40,123.00
2006-2007 Fixed Carry Forward	667.53	0.00	1,575.37
Total Indirect Costs	13,331.47	40,123.00	38,547.63
Over/(Under) Recovery	-3,291.78	0.00	177.81

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	13,999.00	40,123.00	40,123.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-3,291.78	0.00	177.81
Total Projected Indirect 2007-2008 (Numerator)	17,290.78	40,123.00	39,945.19
Direct Costs	283,607.00	257,483.00	257,483.00
Rate for 2010-2011 **	6.10*	15.58*	15.51**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 07020
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	32,464.97	596,688.95	596,688.95
2006-2007 Fixed Carry Forward	86,294.91	0.00	111,737.69
Total Indirect Costs	-53,829.94	596,688.95	484,951.26
2006-2007 Direct Costs	5,312,486.42	4,748,262.44	4,748,262.44
2008-2009 Rate	0.00*	12.57*	10.21**

Comparison:			
2008-2009 Actual Direct Costs	5,587,665.11	5,071,661.51	5,071,661.51
Indirect costs based on rate ** multiplied by actual direct costs	0.00	637,507.85	517,816.64
2008-2009 Actual Indirect Costs	171,378.15	687,381.75	687,381.75
2006-2007 Fixed Carry Forward	86,294.91	0.00	111,737.69
Total Indirect Costs	85,083.24	687,381.75	575,644.06
Over/(Under) Recovery	0.00	-49,873.90	-57,827.42

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	171,378.15	687,381.75	687,381.75
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-49,873.90	-57,827.42
Total Projected Indirect 2007-2008 (Numerator)	171,378.15	737,255.65	745,209.17
Direct Costs	5,587,665.11	5,071,661.51	5,071,661.51
Rate for 2010-2011 **	3.07*	14.54*	14.69**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 07040
Form R0418

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	255,283.71	1,043,205.97	1,043,205.97
2006-2007 Fixed Carry Forward	35,478.28	0.00	-11,628.51
Total Indirect Costs	219,805.43	1,043,205.97	1,054,834.48
2006-2007 Direct Costs	6,678,218.86	5,890,296.60	5,890,296.60
2008-2009 Rate	3.29*	17.71*	17.91**

Comparison:			
2008-2009 Actual Direct Costs	6,486,129.75	5,794,739.46	5,794,739.46
Indirect costs based on rate ** multiplied by actual direct costs	213,393.67	869,210.92	1,037,837.84
2008-2009 Actual Indirect Costs	255,619.46	947,009.75	947,009.75
2006-2007 Fixed Carry Forward	35,478.28	0.00	-11,628.51
Total Indirect Costs	220,141.18	947,009.75	958,638.26
Over/(Under) Recovery	-6,747.51	0.00	79,199.58

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	255,619.46	947,009.75	947,009.75
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-6,747.51	0.00	79,199.58
Total Projected Indirect 2007-2008 (Numerator)	262,366.97	947,009.75	867,810.17
Direct Costs	6,486,129.75	5,794,739.46	5,794,739.46
Rate for 2010-2011 **	4.05*	16.34*	14.98**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 08000
Form R0418

*** Final ***

Barry ISD
535 W. Woodlawn Avenue
Hastings, MI 49058

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	263,694.91	332,465.37	332,465.37
2006-2007 Fixed Carry Forward	-74,492.70	-96,700.75	-96,700.75
Total Indirect Costs	338,187.61	429,166.12	429,166.12
2006-2007 Direct Costs	3,664,578.69	3,595,808.23	3,595,808.23
2008-2009 Rate	9.23*	11.94*	11.94**

Comparison:			
2008-2009 Actual Direct Costs	4,155,589.28	4,089,959.96	4,089,959.96
Indirect costs based on rate ** multiplied by actual direct costs	383,560.89	488,341.22	488,341.22
2008-2009 Actual Indirect Costs	275,058.29	340,687.61	340,687.61
2006-2007 Fixed Carry Forward	-74,492.70	-96,700.75	-96,700.75
Total Indirect Costs	349,550.99	437,388.36	437,388.36
Over/(Under) Recovery	34,009.90	50,952.86	50,952.86

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	275,058.29	340,687.61	340,687.61
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	34,009.90	50,952.86	50,952.86
Total Projected Indirect 2007-2008 (Numerator)	241,048.39	289,734.75	289,734.75
Direct Costs	4,155,589.28	4,089,959.96	4,089,959.96
Rate for 2010-2011 **	5.80*	7.08*	7.08**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 08010
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	439,310.64	2,139,555.21	2,139,555.21
2006-2007 Fixed Carry Forward	-31,757.84	0.00	-105,793.00
Total Indirect Costs	471,068.48	2,139,555.21	2,245,348.21
2006-2007 Direct Costs	15,023,378.06	13,323,133.49	13,323,133.49
2008-2009 Rate	3.14*	16.06*	16.85**

Comparison:			
2008-2009 Actual Direct Costs	14,448,158.21	12,799,313.63	12,799,313.63
Indirect costs based on rate ** multiplied by actual direct costs	453,672.17	1,919,897.04	2,156,684.35
2008-2009 Actual Indirect Costs	512,017.23	2,160,861.81	2,160,861.81
2006-2007 Fixed Carry Forward	-31,757.84	0.00	-105,793.00
Total Indirect Costs	543,775.07	2,160,861.81	2,266,654.81
Over/(Under) Recovery	-90,102.90	0.00	-109,970.46

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	512,017.23	2,160,861.81	2,160,861.81
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-90,102.90	0.00	-109,970.46
Total Projected Indirect 2007-2008 (Numerator)	602,120.13	2,160,861.81	2,270,832.27
Direct Costs	14,448,158.21	12,799,313.63	12,799,313.63
Rate for 2010-2011 **	4.17*	16.88*	17.74**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 08030
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	697,921.85	3,794,043.90	3,794,043.90
2006-2007 Fixed Carry Forward	-832.22	0.00	-23,333.32
Total Indirect Costs	698,754.07	3,794,043.90	3,817,377.22
2006-2007 Direct Costs	25,559,385.82	22,463,263.77	22,463,263.77
2008-2009 Rate	2.73*	16.89*	16.99**

Comparison:			
2008-2009 Actual Direct Costs	24,635,943.54	21,717,828.97	21,717,828.97
Indirect costs based on rate ** multiplied by actual direct costs	672,561.26	3,257,674.35	3,689,859.14
2008-2009 Actual Indirect Costs	789,900.34	3,708,014.91	3,708,014.91
2006-2007 Fixed Carry Forward	-832.22	0.00	-23,333.32
Total Indirect Costs	790,732.56	3,708,014.91	3,731,348.23
Over/(Under) Recovery	-118,171.30	0.00	-41,489.09

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	789,900.34	3,708,014.91	3,708,014.91
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-118,171.30	0.00	-41,489.09
Total Projected Indirect 2007-2008 (Numerator)	908,071.64	3,708,014.91	3,749,504.00
Direct Costs	24,635,943.54	21,717,828.97	21,717,828.97
Rate for 2010-2011 **	3.69*	17.07*	17.26**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 08050
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	829,955.06	3,426,250.53	3,426,250.53
2006-2007 Fixed Carry Forward	-261,322.63	0.00	-322,850.54
Total Indirect Costs	1,091,277.69	3,426,250.53	3,749,101.07
2006-2007 Direct Costs	24,313,468.11	21,717,172.64	21,717,172.64
2008-2009 Rate	4.49*	15.78*	17.26**

Comparison:			
2008-2009 Actual Direct Costs	26,501,650.93	23,939,394.98	23,939,394.98
Indirect costs based on rate ** multiplied by actual direct costs	1,189,924.13	3,590,909.25	4,131,939.57
2008-2009 Actual Indirect Costs	621,099.04	3,183,354.99	3,183,354.99
2006-2007 Fixed Carry Forward	-261,322.63	0.00	-322,850.54
Total Indirect Costs	882,421.67	3,183,354.99	3,506,205.53
Over/(Under) Recovery	307,502.46	0.00	625,734.04

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	621,099.04	3,183,354.99	3,183,354.99
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	307,502.46	0.00	625,734.04
Total Projected Indirect 2007-2008 (Numerator)	313,596.58	3,183,354.99	2,557,620.95
Direct Costs	26,501,650.93	23,939,394.98	23,939,394.98
Rate for 2010-2011 **	1.18*	13.30*	10.68**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 09000
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,791,902.36	3,305,542.90	3,305,542.90
2006-2007 Fixed Carry Forward	291,991.80	0.00	530,474.25
Total Indirect Costs	1,499,910.56	3,305,542.90	2,775,068.65
2006-2007 Direct Costs	24,401,571.00	22,887,930.46	22,887,930.46
2008-2009 Rate	6.15*	14.44*	12.12**

Comparison:			
2008-2009 Actual Direct Costs	25,213,866.43	23,719,241.42	23,719,241.42
Indirect costs based on rate ** multiplied by actual direct costs	1,550,652.79	3,425,058.46	2,874,772.06
2008-2009 Actual Indirect Costs	1,920,907.95	3,415,532.96	3,415,532.96
2006-2007 Fixed Carry Forward	291,991.80	0.00	530,474.25
Total Indirect Costs	1,628,916.15	3,415,532.96	2,885,058.71
Over/(Under) Recovery	-78,263.36	9,525.50	-10,286.65

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,920,907.95	3,415,532.96	3,415,532.96
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-78,263.36	9,525.50	-10,286.65
Total Projected Indirect 2007-2008 (Numerator)	1,999,171.31	3,406,007.46	3,425,819.61
Direct Costs	25,213,866.43	23,719,241.42	23,719,241.42
Rate for 2010-2011 **	7.93*	14.36*	14.44**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 09010
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,983,211.34	9,421,695.54	9,421,695.54
2006-2007 Fixed Carry Forward	398,874.22	0.00	505,836.57
Total Indirect Costs	1,584,337.12	9,421,695.54	8,915,858.97
2006-2007 Direct Costs	70,440,366.38	63,001,882.18	63,001,882.18
2008-2009 Rate	2.25*	14.95*	14.15**

Comparison:			
2008-2009 Actual Direct Costs	74,680,943.78	66,552,661.44	66,552,661.44
Indirect costs based on rate ** multiplied by actual direct costs	1,680,321.24	9,949,622.89	9,417,201.59
2008-2009 Actual Indirect Costs	2,292,173.31	10,420,455.65	10,420,455.65
2006-2007 Fixed Carry Forward	398,874.22	0.00	505,836.57
Total Indirect Costs	1,893,299.09	10,420,455.65	9,914,619.08
Over/(Under) Recovery	-212,977.85	-470,832.76	-497,417.49

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	2,292,173.31	10,420,455.65	10,420,455.65
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-212,977.85	-470,832.76	-497,417.49
Total Projected Indirect 2007-2008 (Numerator)	2,505,151.16	10,891,288.41	10,917,873.14
Direct Costs	74,680,943.78	66,552,661.44	66,552,661.44
Rate for 2010-2011 **	3.35*	16.36*	16.40**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 09030
Form R0418

Bangor Township Schools
3359 E. Midland Road
Bay City, MI 48706

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	321,954.91	2,706,148.14	2,706,148.14
2006-2007 Fixed Carry Forward	200,762.96	0.00	53,354.93
Total Indirect Costs	121,191.95	2,706,148.14	2,652,793.21
2006-2007 Direct Costs	21,584,556.65	19,200,363.42	19,200,363.42
2008-2009 Rate	0.56*	14.09*	13.82**

Comparison:			
2008-2009 Actual Direct Costs	20,416,841.87	18,386,442.75	18,386,442.75
Indirect costs based on rate ** multiplied by actual direct costs	114,334.31	2,590,649.78	2,541,006.39
2008-2009 Actual Indirect Costs	389,018.25	2,419,417.37	2,419,417.37
2006-2007 Fixed Carry Forward	200,762.96	0.00	53,354.93
Total Indirect Costs	188,255.29	2,419,417.37	2,366,062.44
Over/(Under) Recovery	-73,920.98	171,232.41	174,943.95

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	389,018.25	2,419,417.37	2,419,417.37
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-73,920.98	171,232.41	174,943.95
Total Projected Indirect 2007-2008 (Numerator)	462,939.23	2,248,184.96	2,244,473.42
Direct Costs	20,416,841.87	18,386,442.75	18,386,442.75
Rate for 2010-2011 **	2.27*	12.23*	12.21**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 09050
Form R0418

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	421,056.72	2,105,872.64	2,105,872.64
2006-2007 Fixed Carry Forward	58,514.50	0.00	-97,398.03
Total Indirect Costs	362,542.22	2,105,872.64	2,203,270.67
2006-2007 Direct Costs	15,192,796.48	13,507,980.56	13,507,980.56
2008-2009 Rate	2.39*	15.59*	16.31**

Comparison:			
2008-2009 Actual Direct Costs	15,376,135.78	13,717,746.49	13,717,746.49
Indirect costs based on rate ** multiplied by actual direct costs	367,489.65	2,057,661.97	2,237,364.45
2008-2009 Actual Indirect Costs	521,295.04	2,179,684.33	2,179,684.33
2006-2007 Fixed Carry Forward	58,514.50	0.00	-97,398.03
Total Indirect Costs	462,780.54	2,179,684.33	2,277,082.36
Over/(Under) Recovery	-95,290.89	0.00	-39,717.91

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	521,295.04	2,179,684.33	2,179,684.33
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-95,290.89	0.00	-39,717.91
Total Projected Indirect 2007-2008 (Numerator)	616,585.93	2,179,684.33	2,219,402.24
Direct Costs	15,376,135.78	13,717,746.49	13,717,746.49
Rate for 2010-2011 **	4.01*	15.89*	16.18**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 09090
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	324,406.92	1,637,322.00	1,637,322.00
2006-2007 Fixed Carry Forward	15,673.23	-47,584.14	-47,584.14
Total Indirect Costs	308,733.69	1,684,906.14	1,684,906.14
2006-2007 Direct Costs	13,621,088.99	12,308,173.91	12,308,173.91
2008-2009 Rate	2.27*	13.69*	13.69**

Comparison:			
2008-2009 Actual Direct Costs	13,728,308.08	12,334,973.95	12,334,973.95
Indirect costs based on rate ** multiplied by actual direct costs	311,632.59	1,688,657.93	1,688,657.93
2008-2009 Actual Indirect Costs	323,921.68	1,717,255.81	1,717,255.81
2006-2007 Fixed Carry Forward	15,673.23	-47,584.14	-47,584.14
Total Indirect Costs	308,248.45	1,764,839.95	1,764,839.95
Over/(Under) Recovery	3,384.14	-76,182.02	-76,182.02

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	323,921.68	1,717,255.81	1,717,255.81
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	3,384.14	-76,182.02	-76,182.02
Total Projected Indirect 2007-2008 (Numerator)	320,537.54	1,793,437.83	1,793,437.83
Direct Costs	13,728,308.08	12,334,973.95	12,334,973.95
Rate for 2010-2011 **	2.33*	14.54*	14.54**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 09901
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,920.49	132,520.88	132,520.88
2006-2007 Fixed Carry Forward	0.00	-17,750.75	-17,750.75
Total Indirect Costs	1,920.49	150,271.63	150,271.63
2006-2007 Direct Costs	1,246,198.67	1,115,598.28	1,115,598.28
2008-2009 Rate	0.15*	13.47*	13.47**

Comparison:			
2008-2009 Actual Direct Costs	1,373,230.82	1,248,645.47	1,248,645.47
Indirect costs based on rate ** multiplied by actual direct costs	2,059.85	168,192.54	168,192.54
2008-2009 Actual Indirect Costs	0.00	124,585.35	124,585.35
2006-2007 Fixed Carry Forward	0.00	-17,750.75	-17,750.75
Total Indirect Costs	0.00	142,336.10	142,336.10
Over/(Under) Recovery	2,059.85	25,856.44	25,856.44

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	0.00	124,585.35	124,585.35
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	2,059.85	25,856.44	25,856.44
Total Projected Indirect 2007-2008 (Numerator)	-2,059.85	98,728.91	98,728.91
Direct Costs	1,373,230.82	1,248,645.47	1,248,645.47
Rate for 2010-2011 **	0.00*	7.91*	7.91**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 09902
Form R0418

Bay County PSA
1110 State Street
Bay City, MI 48706

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	10,768.41	163,031.98	163,031.98
2006-2007 Fixed Carry Forward	8,535.10	30,963.28	30,963.28
Total Indirect Costs	2,233.31	132,068.70	132,068.70
2006-2007 Direct Costs	2,218,794.78	2,066,531.21	2,066,531.21
2008-2009 Rate	0.10*	6.39*	6.39**

Comparison:			
2008-2009 Actual Direct Costs	1,861,397.79	1,696,894.37	1,696,894.37
Indirect costs based on rate ** multiplied by actual direct costs	1,861.40	108,431.55	108,431.55
2008-2009 Actual Indirect Costs	14,457.38	178,960.80	178,960.80
2006-2007 Fixed Carry Forward	8,535.10	30,963.28	30,963.28
Total Indirect Costs	5,922.28	147,997.52	147,997.52
Over/(Under) Recovery	-4,060.88	-39,565.97	-39,565.97

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	14,457.38	178,960.80	178,960.80
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-4,060.88	-39,565.97	-39,565.97
Total Projected Indirect 2007-2008 (Numerator)	18,518.26	218,526.77	218,526.77
Direct Costs	1,861,397.79	1,696,894.37	1,696,894.37
Rate for 2010-2011 **	0.99*	12.88*	12.88**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 10015
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	379,163.02	1,982,117.46	1,982,117.46
2006-2007 Fixed Carry Forward	32,895.87	0.00	148,297.71
Total Indirect Costs	346,267.15	1,982,117.46	1,833,819.75
2006-2007 Direct Costs	16,196,031.57	14,593,077.13	14,593,077.13
2008-2009 Rate	2.14*	13.58*	12.57**

Comparison:			
2008-2009 Actual Direct Costs	15,920,735.94	14,305,436.52	14,305,436.52
Indirect costs based on rate ** multiplied by actual direct costs	340,703.75	1,942,678.28	1,798,193.37
2008-2009 Actual Indirect Costs	535,203.94	2,150,503.36	2,150,503.36
2006-2007 Fixed Carry Forward	32,895.87	0.00	148,297.71
Total Indirect Costs	502,308.07	2,150,503.36	2,002,205.65
Over/(Under) Recovery	-161,604.32	-207,825.08	-204,012.28

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	535,203.94	2,150,503.36	2,150,503.36
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-161,604.32	-207,825.08	-204,012.28
Total Projected Indirect 2007-2008 (Numerator)	696,808.26	2,358,328.44	2,354,515.64
Direct Costs	15,920,735.94	14,305,436.52	14,305,436.52
Rate for 2010-2011 **	4.38*	16.49*	16.46**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 10025
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	44,129.00	485,742.41	485,742.41
2006-2007 Fixed Carry Forward	32,299.66	-15,348.08	-15,348.08
Total Indirect Costs	11,829.34	501,090.49	501,090.49
2006-2007 Direct Costs	4,837,257.25	4,395,643.84	4,395,643.84
2008-2009 Rate	0.24*	11.40*	11.40**

Comparison:			
2008-2009 Actual Direct Costs	5,010,855.06	4,521,355.47	4,521,355.47
Indirect costs based on rate ** multiplied by actual direct costs	12,026.05	515,434.52	515,434.52
2008-2009 Actual Indirect Costs	50,722.01	540,221.60	540,221.60
2006-2007 Fixed Carry Forward	32,299.66	-15,348.08	-15,348.08
Total Indirect Costs	18,422.35	555,569.68	555,569.68
Over/(Under) Recovery	-6,396.30	-40,135.16	-40,135.16

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	50,722.01	540,221.60	540,221.60
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-6,396.30	-40,135.16	-40,135.16
Total Projected Indirect 2007-2008 (Numerator)	57,118.31	580,356.76	580,356.76
Direct Costs	5,010,855.06	4,521,355.47	4,521,355.47
Rate for 2010-2011 **	1.14*	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 2010-2011 Indirect Cost Rates
School District 11000
Form R0418

*** Final ***

Berrien RESA
711 St. Joseph Avenue
Berrien Springs, MI 49103

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	2,045,500.67	3,360,275.75	3,360,275.75
2006-2007 Fixed Carry Forward	-273,146.86	-666,182.32	-666,182.32
Total Indirect Costs	2,318,647.53	4,026,458.07	4,026,458.07
2006-2007 Direct Costs	26,785,613.98	25,470,838.90	25,470,838.90
2008-2009 Rate	8.66*	15.81*	15.81**

Comparison:			
2008-2009 Actual Direct Costs	29,033,447.38	27,596,730.78	27,596,730.78
Indirect costs based on rate ** multiplied by actual direct costs	2,514,296.54	4,139,509.62	4,363,043.14
2008-2009 Actual Indirect Costs	2,134,286.81	3,571,003.41	3,571,003.41
2006-2007 Fixed Carry Forward	-273,146.86	-666,182.32	-666,182.32
Total Indirect Costs	2,407,433.67	4,237,185.73	4,237,185.73
Over/(Under) Recovery	106,862.87	0.00	125,857.41

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	2,134,286.81	3,571,003.41	3,571,003.41
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	106,862.87	0.00	125,857.41
Total Projected Indirect 2007-2008 (Numerator)	2,027,423.94	3,571,003.41	3,445,146.00
Direct Costs	29,033,447.38	27,596,730.78	27,596,730.78
Rate for 2010-2011 **	6.98*	12.94*	12.48**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 11010
Form R0418

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,812,891.99	7,798,025.52	7,798,025.52
2006-2007 Fixed Carry Forward	-2,207.23	0.00	0.00
Total Indirect Costs	1,815,099.22	7,798,025.52	7,798,025.52
2006-2007 Direct Costs	44,724,633.85	38,739,500.32	38,739,500.32
2008-2009 Rate	4.06*	20.13*	20.13**

Comparison:			
2008-2009 Actual Direct Costs	42,615,330.24	38,508,041.01	38,508,041.01
Indirect costs based on rate ** multiplied by actual direct costs	1,730,182.41	5,776,206.15	7,751,668.66
2008-2009 Actual Indirect Costs	1,693,321.77	5,800,611.00	5,800,611.00
2006-2007 Fixed Carry Forward	-2,207.23	0.00	0.00
Total Indirect Costs	1,695,529.00	5,800,611.00	5,800,611.00
Over/(Under) Recovery	34,653.41	0.00	1,951,057.66

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,693,321.77	5,800,611.00	5,800,611.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	34,653.41	0.00	1,951,057.66
Total Projected Indirect 2007-2008 (Numerator)	1,658,668.36	5,800,611.00	3,849,553.34
Direct Costs	42,615,330.24	38,508,041.01	38,508,041.01
Rate for 2010-2011 **	3.89*	15.06*	10.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 11020
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	486,850.37	3,256,314.48	3,256,314.48
2006-2007 Fixed Carry Forward	146,294.78	0.00	0.00
Total Indirect Costs	340,555.59	3,256,314.48	3,256,314.48
2006-2007 Direct Costs	23,166,952.82	20,397,488.71	20,397,488.71
2008-2009 Rate	1.47*	15.96*	15.96**

Comparison:			
2008-2009 Actual Direct Costs	22,405,803.92	19,922,607.64	19,922,607.64
Indirect costs based on rate ** multiplied by actual direct costs	329,365.32	2,988,391.15	3,179,648.18
2008-2009 Actual Indirect Costs	467,447.64	2,950,643.92	2,950,643.92
2006-2007 Fixed Carry Forward	146,294.78	0.00	0.00
Total Indirect Costs	321,152.86	2,950,643.92	2,950,643.92
Over/(Under) Recovery	8,212.46	0.00	229,004.26

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	467,447.64	2,950,643.92	2,950,643.92
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	8,212.46	0.00	229,004.26
Total Projected Indirect 2007-2008 (Numerator)	459,235.18	2,950,643.92	2,721,639.66
Direct Costs	22,405,803.92	19,922,607.64	19,922,607.64
Rate for 2010-2011 **	2.05*	14.81*	13.66**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 11030
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	383,555.00	2,590,736.71	2,590,736.71
2006-2007 Fixed Carry Forward	-8,455.75	0.00	305,348.26
Total Indirect Costs	392,010.75	2,590,736.71	2,285,388.45
2006-2007 Direct Costs	21,906,301.31	19,699,119.60	19,699,119.60
2008-2009 Rate	1.79*	13.15*	11.60**

Comparison:			
2008-2009 Actual Direct Costs	23,450,327.98	21,124,212.12	21,124,212.12
Indirect costs based on rate ** multiplied by actual direct costs	419,760.87	2,777,833.89	2,450,408.61
2008-2009 Actual Indirect Costs	446,808.08	2,772,923.94	2,772,923.94
2006-2007 Fixed Carry Forward	-8,455.75	0.00	305,348.26
Total Indirect Costs	455,263.83	2,772,923.94	2,467,575.68
Over/(Under) Recovery	-35,502.96	4,909.95	-17,167.07

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	446,808.08	2,772,923.94	2,772,923.94
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-35,502.96	4,909.95	-17,167.07
Total Projected Indirect 2007-2008 (Numerator)	482,311.04	2,768,013.99	2,790,091.01
Direct Costs	23,450,327.98	21,124,212.12	21,124,212.12
Rate for 2010-2011 **	2.06*	13.10*	13.21**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 11033
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	214,764.11	1,106,990.16	1,106,990.16
2006-2007 Fixed Carry Forward	80,408.34	0.00	33,036.67
Total Indirect Costs	134,355.77	1,106,990.16	1,073,953.49
2006-2007 Direct Costs	7,558,374.66	6,666,148.61	6,666,148.61
2008-2009 Rate	1.78*	16.61*	16.11**

Comparison:			
2008-2009 Actual Direct Costs	6,873,254.18	6,151,310.96	6,151,310.96
Indirect costs based on rate ** multiplied by actual direct costs	122,343.92	922,696.64	990,976.20
2008-2009 Actual Indirect Costs	244,057.40	966,000.62	966,000.62
2006-2007 Fixed Carry Forward	80,408.34	0.00	33,036.67
Total Indirect Costs	163,649.06	966,000.62	932,963.95
Over/(Under) Recovery	-41,305.14	0.00	58,012.25

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	244,057.40	966,000.62	966,000.62
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-41,305.14	0.00	58,012.25
Total Projected Indirect 2007-2008 (Numerator)	285,362.54	966,000.62	907,988.37
Direct Costs	6,873,254.18	6,151,310.96	6,151,310.96
Rate for 2010-2011 **	4.15*	15.70*	14.76**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 11160
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	71,776.72	326,512.78	326,512.78
2006-2007 Fixed Carry Forward	0.00	-123,075.52	-123,075.52
Total Indirect Costs	71,776.72	449,588.30	449,588.30
2006-2007 Direct Costs	1,803,760.55	1,549,024.49	1,549,024.49
2008-2009 Rate	3.98*	29.02*	29.02**

Comparison:			
2008-2009 Actual Direct Costs	1,763,403.76	1,511,777.22	1,511,777.22
Indirect costs based on rate ** multiplied by actual direct costs	70,183.47	226,766.58	377,944.31
2008-2009 Actual Indirect Costs	91,150.81	342,777.35	342,777.35
2006-2007 Fixed Carry Forward	0.00	-123,075.52	-123,075.52
Total Indirect Costs	91,150.81	465,852.87	465,852.87
Over/(Under) Recovery	-20,967.34	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	91,150.81	342,777.35	342,777.35
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-20,967.34	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	112,118.15	342,777.35	342,777.35
Direct Costs	1,763,403.76	1,511,777.22	1,511,777.22
Rate for 2010-2011 **	6.36*	22.67*	22.67**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 11200
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	456,552.53	1,315,830.92	1,315,830.92
2006-2007 Fixed Carry Forward	43,263.28	0.00	0.00
Total Indirect Costs	413,289.25	1,315,830.92	1,315,830.92
2006-2007 Direct Costs	7,338,248.57	6,478,970.18	6,478,970.18
2008-2009 Rate	5.63*	20.31*	20.31**

Comparison:			
2008-2009 Actual Direct Costs	9,366,983.63	8,358,521.13	8,358,521.13
Indirect costs based on rate ** multiplied by actual direct costs	527,361.18	1,253,778.17	1,697,615.64
2008-2009 Actual Indirect Costs	652,890.68	1,661,353.18	1,661,353.18
2006-2007 Fixed Carry Forward	43,263.28	0.00	0.00
Total Indirect Costs	609,627.40	1,661,353.18	1,661,353.18
Over/(Under) Recovery	-82,266.22	0.00	36,262.46

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	652,890.68	1,661,353.18	1,661,353.18
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-82,266.22	0.00	36,262.46
Total Projected Indirect 2007-2008 (Numerator)	735,156.90	1,661,353.18	1,625,090.72
Direct Costs	9,366,983.63	8,358,521.13	8,358,521.13
Rate for 2010-2011 **	7.85*	19.88*	19.44**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 11210
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	338,276.79	1,237,338.00	1,237,338.00
2006-2007 Fixed Carry Forward	46,600.74	170,928.57	170,928.57
Total Indirect Costs	291,676.05	1,066,409.43	1,066,409.43
2006-2007 Direct Costs	10,963,582.80	10,064,521.59	10,064,521.59
2008-2009 Rate	2.66*	10.60*	10.60**

Comparison:			
2008-2009 Actual Direct Costs	11,323,099.10	10,325,338.07	10,325,338.07
Indirect costs based on rate ** multiplied by actual direct costs	301,194.44	1,094,485.84	1,094,485.84
2008-2009 Actual Indirect Costs	267,159.85	1,264,920.88	1,264,920.88
2006-2007 Fixed Carry Forward	46,600.74	170,928.57	170,928.57
Total Indirect Costs	220,559.11	1,093,992.31	1,093,992.31
Over/(Under) Recovery	80,635.33	493.53	493.53

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	267,159.85	1,264,920.88	1,264,920.88
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	80,635.33	493.53	493.53
Total Projected Indirect 2007-2008 (Numerator)	186,524.52	1,264,427.35	1,264,427.35
Direct Costs	11,323,099.10	10,325,338.07	10,325,338.07
Rate for 2010-2011 **	1.65*	12.25*	12.25**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 11240
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	418,949.77	1,787,456.75	1,787,456.75
2006-2007 Fixed Carry Forward	-9,665.07	0.00	83,494.65
Total Indirect Costs	428,614.84	1,787,456.75	1,703,962.10
2006-2007 Direct Costs	14,468,388.31	13,099,881.33	13,099,881.33
2008-2009 Rate	2.96*	13.64*	13.01**

Comparison:			
2008-2009 Actual Direct Costs	15,539,365.99	13,999,867.47	13,999,867.47
Indirect costs based on rate ** multiplied by actual direct costs	459,965.23	1,909,581.92	1,821,382.76
2008-2009 Actual Indirect Costs	408,117.45	1,947,615.97	1,947,615.97
2006-2007 Fixed Carry Forward	-9,665.07	0.00	83,494.65
Total Indirect Costs	417,782.52	1,947,615.97	1,864,121.32
Over/(Under) Recovery	42,182.71	-38,034.05	-42,738.56

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	408,117.45	1,947,615.97	1,947,615.97
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	42,182.71	-38,034.05	-42,738.56
Total Projected Indirect 2007-2008 (Numerator)	365,934.74	1,985,650.02	1,990,354.53
Direct Costs	15,539,365.99	13,999,867.47	13,999,867.47
Rate for 2010-2011 **	2.35*	14.18*	14.22**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 11250
Form R0418

*** Final ***

Eau Claire Public Schools
6190 West Main Street
Eau Claire, MI 49111

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	54,470.50	757,105.72	757,105.72
2006-2007 Fixed Carry Forward	-4,610.63	-59,796.37	-59,796.37
Total Indirect Costs	59,081.13	816,902.09	816,902.09
2006-2007 Direct Costs	7,226,067.76	6,523,432.54	6,523,432.54
2008-2009 Rate	0.82*	12.52*	12.52**

Comparison:			
2008-2009 Actual Direct Costs	7,335,700.92	6,710,872.58	6,710,872.58
Indirect costs based on rate ** multiplied by actual direct costs	60,152.75	840,201.25	840,201.25
2008-2009 Actual Indirect Costs	96,332.00	721,160.34	721,160.34
2006-2007 Fixed Carry Forward	-4,610.63	-59,796.37	-59,796.37
Total Indirect Costs	100,942.63	780,956.71	780,956.71
Over/(Under) Recovery	-40,789.88	59,244.54	59,244.54

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	96,332.00	721,160.34	721,160.34
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-40,789.88	59,244.54	59,244.54
Total Projected Indirect 2007-2008 (Numerator)	137,121.88	661,915.80	661,915.80
Direct Costs	7,335,700.92	6,710,872.58	6,710,872.58
Rate for 2010-2011 **	1.87*	9.86*	9.86**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 11300
Form R0418

Niles Community School District
111 Spruce Street
Niles, MI 49120

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	710,440.76	3,933,030.86	3,933,030.86
2006-2007 Fixed Carry Forward	41,065.37	262,080.45	262,080.45
Total Indirect Costs	669,375.39	3,670,950.41	3,670,950.41
2006-2007 Direct Costs	35,195,590.66	31,973,000.56	31,973,000.56
2008-2009 Rate	1.90*	11.48*	11.48**

Comparison:			
2008-2009 Actual Direct Costs	35,899,373.51	32,333,088.68	32,333,088.68
Indirect costs based on rate ** multiplied by actual direct costs	682,088.10	3,711,838.58	3,711,838.58
2008-2009 Actual Indirect Costs	685,990.87	4,252,275.70	4,252,275.70
2006-2007 Fixed Carry Forward	41,065.37	262,080.45	262,080.45
Total Indirect Costs	644,925.50	3,990,195.25	3,990,195.25
Over/(Under) Recovery	37,162.60	-278,356.67	-278,356.67

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	685,990.87	4,252,275.70	4,252,275.70
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	37,162.60	-278,356.67	-278,356.67
Total Projected Indirect 2007-2008 (Numerator)	648,828.27	4,530,632.37	4,530,632.37
Direct Costs	35,899,373.51	32,333,088.68	32,333,088.68
Rate for 2010-2011 **	1.81*	14.01*	14.01**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 11310
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	656,218.99	2,020,757.30	2,020,757.30
2006-2007 Fixed Carry Forward	417,321.70	0.00	0.00
Total Indirect Costs	238,897.29	2,020,757.30	2,020,757.30
2006-2007 Direct Costs	13,282,328.02	11,917,789.71	11,917,789.71
2008-2009 Rate	1.80*	16.96*	16.96**

Comparison:			
2008-2009 Actual Direct Costs	13,499,431.16	12,374,399.31	12,374,399.31
Indirect costs based on rate ** multiplied by actual direct costs	242,989.76	1,856,159.90	2,098,698.12
2008-2009 Actual Indirect Costs	519,448.95	1,644,480.80	1,644,480.80
2006-2007 Fixed Carry Forward	417,321.70	0.00	0.00
Total Indirect Costs	102,127.25	1,644,480.80	1,644,480.80
Over/(Under) Recovery	140,862.51	0.00	454,217.32

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	519,448.95	1,644,480.80	1,644,480.80
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	140,862.51	0.00	454,217.32
Total Projected Indirect 2007-2008 (Numerator)	378,586.44	1,644,480.80	1,190,263.48
Direct Costs	13,499,431.16	12,374,399.31	12,374,399.31
Rate for 2010-2011 **	2.80*	13.29*	9.62**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 11320
Form R0418

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	306,034.13	1,363,102.85	1,363,102.85
2006-2007 Fixed Carry Forward	-50,344.91	0.00	-35,849.62
Total Indirect Costs	356,379.04	1,363,102.85	1,398,952.47
2006-2007 Direct Costs	10,170,099.26	9,113,030.54	9,113,030.54
2008-2009 Rate	3.50*	14.96*	15.35**

Comparison:			
2008-2009 Actual Direct Costs	10,807,277.46	9,797,109.47	9,797,109.47
Indirect costs based on rate ** multiplied by actual direct costs	378,254.71	1,465,647.58	1,503,856.30
2008-2009 Actual Indirect Costs	325,440.09	1,335,608.08	1,335,608.08
2006-2007 Fixed Carry Forward	-50,344.91	0.00	-35,849.62
Total Indirect Costs	375,785.00	1,335,608.08	1,371,457.70
Over/(Under) Recovery	2,469.71	130,039.50	132,398.60

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	325,440.09	1,335,608.08	1,335,608.08
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	2,469.71	130,039.50	132,398.60
Total Projected Indirect 2007-2008 (Numerator)	322,970.38	1,205,568.58	1,203,209.48
Direct Costs	10,807,277.46	9,797,109.47	9,797,109.47
Rate for 2010-2011 **	2.99*	12.31*	12.28**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 11330
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	341,403.08	1,767,902.65	1,767,902.65
2006-2007 Fixed Carry Forward	-23,576.68	158,333.36	158,333.36
Total Indirect Costs	364,979.76	1,609,569.29	1,609,569.29
2006-2007 Direct Costs	16,863,796.24	15,437,296.67	15,437,296.67
2008-2009 Rate	2.16*	10.43*	10.43**

Comparison:			
2008-2009 Actual Direct Costs	16,570,522.09	15,076,479.83	15,076,479.83
Indirect costs based on rate ** multiplied by actual direct costs	357,923.28	1,572,476.85	1,572,476.85
2008-2009 Actual Indirect Costs	234,143.83	1,728,186.09	1,728,186.09
2006-2007 Fixed Carry Forward	-23,576.68	158,333.36	158,333.36
Total Indirect Costs	257,720.51	1,569,852.73	1,569,852.73
Over/(Under) Recovery	100,202.77	2,624.12	2,624.12

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	234,143.83	1,728,186.09	1,728,186.09
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	100,202.77	2,624.12	2,624.12
Total Projected Indirect 2007-2008 (Numerator)	133,941.06	1,725,561.97	1,725,561.97
Direct Costs	16,570,522.09	15,076,479.83	15,076,479.83
Rate for 2010-2011 **	0.81*	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 2010-2011 Indirect Cost Rates
School District 11340
Form R0418

Bridgman Public Schools
9964 Gast Road
Bridgman, MI 49106

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	292,074.86	1,203,060.10	1,203,060.10
2006-2007 Fixed Carry Forward	-2,505.31	0.00	67,602.10
Total Indirect Costs	294,580.17	1,203,060.10	1,135,458.00
2006-2007 Direct Costs	9,220,484.17	8,309,498.93	8,309,498.93
2008-2009 Rate	3.19*	14.48*	13.66**

Comparison:			
2008-2009 Actual Direct Costs	9,348,252.59	8,482,436.03	8,482,436.03
Indirect costs based on rate ** multiplied by actual direct costs	298,209.26	1,228,256.74	1,158,700.76
2008-2009 Actual Indirect Costs	294,328.70	1,160,145.26	1,160,145.26
2006-2007 Fixed Carry Forward	-2,505.31	0.00	67,602.10
Total Indirect Costs	296,834.01	1,160,145.26	1,092,543.16
Over/(Under) Recovery	1,375.25	68,111.48	66,157.60

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	294,328.70	1,160,145.26	1,160,145.26
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	1,375.25	68,111.48	66,157.60
Total Projected Indirect 2007-2008 (Numerator)	292,953.45	1,092,033.78	1,093,987.66
Direct Costs	9,348,252.59	8,482,436.03	8,482,436.03
Rate for 2010-2011 **	3.13*	12.87*	12.90**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 11670
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	41,322.80	41,322.80
2006-2007 Fixed Carry Forward	1,219.81	353.16	353.16
Total Indirect Costs	-1,219.81	40,969.64	40,969.64
2006-2007 Direct Costs	508,252.99	466,930.19	466,930.19
2008-2009 Rate	0.00*	8.77*	8.77**

Comparison:			
2008-2009 Actual Direct Costs	553,829.37	513,301.89	513,301.89
Indirect costs based on rate ** multiplied by actual direct costs	0.00	45,016.58	45,016.58
2008-2009 Actual Indirect Costs	0.00	40,527.48	40,527.48
2006-2007 Fixed Carry Forward	1,219.81	353.16	353.16
Total Indirect Costs	-1,219.81	40,174.32	40,174.32
Over/(Under) Recovery	0.00	4,842.26	4,842.26

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	0.00	40,527.48	40,527.48
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	4,842.26	4,842.26
Total Projected Indirect 2007-2008 (Numerator)	0.00	35,685.22	35,685.22
Direct Costs	553,829.37	513,301.89	513,301.89
Rate for 2010-2011 **	0.00*	6.95*	6.95**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 11830
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	48,687.31	48,687.31
2006-2007 Fixed Carry Forward	0.00	-11,258.31	-11,258.31
Total Indirect Costs	0.00	59,945.62	59,945.62
2006-2007 Direct Costs	494,287.31	445,600.00	445,600.00
2008-2009 Rate	0.00*	13.45*	13.45**

Comparison:			
2008-2009 Actual Direct Costs	561,250.76	501,066.88	501,066.88
Indirect costs based on rate ** multiplied by actual direct costs	0.00	67,393.50	67,393.50
2008-2009 Actual Indirect Costs	0.00	60,183.88	60,183.88
2006-2007 Fixed Carry Forward	0.00	-11,258.31	-11,258.31
Total Indirect Costs	0.00	71,442.19	71,442.19
Over/(Under) Recovery	0.00	-4,048.69	-4,048.69

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	0.00	60,183.88	60,183.88
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-4,048.69	-4,048.69
Total Projected Indirect 2007-2008 (Numerator)	0.00	64,232.57	64,232.57
Direct Costs	561,250.76	501,066.88	501,066.88
Rate for 2010-2011 **	0.00*	12.82*	12.82**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 11901
Form R0418

*** Final ***

Countryside Academy
4800 Meadowbrook Road
Benton Harbor, MI 49022

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	121,425.66	344,934.62	344,934.62
2006-2007 Fixed Carry Forward	-30,976.73	-30,695.65	-30,695.65
Total Indirect Costs	152,402.39	375,630.27	375,630.27
2006-2007 Direct Costs	3,374,960.01	3,151,451.05	3,151,451.05
2008-2009 Rate	4.52*	11.92*	11.92**

Comparison:			
2008-2009 Actual Direct Costs	3,389,214.43	3,143,532.88	3,143,532.88
Indirect costs based on rate ** multiplied by actual direct costs	153,192.49	374,709.12	374,709.12
2008-2009 Actual Indirect Costs	113,987.57	359,669.12	359,669.12
2006-2007 Fixed Carry Forward	-30,976.73	-30,695.65	-30,695.65
Total Indirect Costs	144,964.30	390,364.77	390,364.77
Over/(Under) Recovery	8,228.19	-15,655.65	-15,655.65

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	113,987.57	359,669.12	359,669.12
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	8,228.19	-15,655.65	-15,655.65
Total Projected Indirect 2007-2008 (Numerator)	105,759.38	375,324.77	375,324.77
Direct Costs	3,389,214.43	3,143,532.88	3,143,532.88
Rate for 2010-2011 **	3.12*	11.94*	11.94**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 11903
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	323,360.57	323,360.57
2006-2007 Fixed Carry Forward	0.00	0.00	-70,748.84
Total Indirect Costs	0.00	323,360.57	394,109.41
2006-2007 Direct Costs	2,974,407.00	2,651,046.43	2,651,046.43
2008-2009 Rate	0.00*	12.20*	14.87**

Comparison:			
2008-2009 Actual Direct Costs	3,452,343.75	3,156,546.18	3,156,546.18
Indirect costs based on rate ** multiplied by actual direct costs	0.00	385,098.63	469,378.42
2008-2009 Actual Indirect Costs	18,565.29	314,362.86	314,362.86
2006-2007 Fixed Carry Forward	0.00	0.00	-70,748.84
Total Indirect Costs	18,565.29	314,362.86	385,111.70
Over/(Under) Recovery	0.00	70,735.77	84,266.72

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	18,565.29	314,362.86	314,362.86
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	70,735.77	84,266.72
Total Projected Indirect 2007-2008 (Numerator)	18,565.29	243,627.09	230,096.14
Direct Costs	3,452,343.75	3,156,546.18	3,156,546.18
Rate for 2010-2011 **	0.54*	7.72*	7.29**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 11904
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	112,753.54	430,552.33	430,552.33
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	112,753.54	430,552.33	430,552.33
2006-2007 Direct Costs	1,790,082.58	1,472,283.79	1,472,283.79
2008-2009 Rate	6.30*	29.24*	29.24**

Comparison:			
2008-2009 Actual Direct Costs	1,819,773.26	1,478,876.52	1,478,876.52
Indirect costs based on rate ** multiplied by actual direct costs	114,645.72	221,831.48	369,719.13
2008-2009 Actual Indirect Costs	135,724.99	476,621.73	476,621.73
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	135,724.99	476,621.73	476,621.73
Over/(Under) Recovery	-21,079.27	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	135,724.99	476,621.73	476,621.73
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-21,079.27	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	156,804.26	476,621.73	476,621.73
Direct Costs	1,819,773.26	1,478,876.52	1,478,876.52
Rate for 2010-2011 **	8.62*	32.23*	32.23**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 11905
Form R0418

*** Final ***

Dream Academy
248 E. Ninth Street
Benton Harbor, MI 49022

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	0.00	0.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2006-2007 Direct Costs	0.00	0.00	0.00
2008-2009 Rate	0.00*	0.00*	0.00**

Comparison:			
2008-2009 Actual Direct Costs	1,310,098.94	1,032,067.90	1,032,067.90
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2008-2009 Actual Indirect Costs	101,349.53	379,380.57	379,380.57
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	101,349.53	379,380.57	379,380.57
Over/(Under) Recovery	0.00	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	101,349.53	379,380.57	379,380.57
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	101,349.53	379,380.57	379,380.57
Direct Costs	1,310,098.94	1,032,067.90	1,032,067.90
Rate for 2010-2011 **	7.74*	36.76*	36.76**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 12000
Form R0418

*** Final ***

Branch ISD
370 Morse Street
Coldwater, MI 49036

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	965,158.95	2,206,561.80	2,206,561.80
2006-2007 Fixed Carry Forward	-79,051.13	0.00	-54,909.83
Total Indirect Costs	1,044,210.08	2,206,561.80	2,261,471.63
2006-2007 Direct Costs	15,803,391.32	14,561,988.47	14,561,988.47
2008-2009 Rate	6.61*	15.15*	15.53**

Comparison:			
2008-2009 Actual Direct Costs	16,881,547.70	15,579,095.51	15,579,095.51
Indirect costs based on rate ** multiplied by actual direct costs	1,115,870.30	2,336,864.33	2,419,433.53
2008-2009 Actual Indirect Costs	992,477.32	2,294,929.51	2,294,929.51
2006-2007 Fixed Carry Forward	-79,051.13	0.00	-54,909.83
Total Indirect Costs	1,071,528.45	2,294,929.51	2,349,839.34
Over/(Under) Recovery	44,341.85	0.00	69,594.19

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	992,477.32	2,294,929.51	2,294,929.51
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	44,341.85	0.00	69,594.19
Total Projected Indirect 2007-2008 (Numerator)	948,135.47	2,294,929.51	2,225,335.32
Direct Costs	16,881,547.70	15,579,095.51	15,579,095.51
Rate for 2010-2011 **	5.62*	14.73*	14.28**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 12010
Form R0418

Coldwater Community Schools
401 Sauk River Drive
Coldwater, MI 49036

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	824,863.02	3,263,484.79	3,263,484.79
2006-2007 Fixed Carry Forward	-61,561.63	0.00	9,369.53
Total Indirect Costs	886,424.65	3,263,484.79	3,254,115.26
2006-2007 Direct Costs	24,210,510.26	21,771,888.49	21,771,888.49
2008-2009 Rate	3.66*	14.99*	14.95**

Comparison:			
2008-2009 Actual Direct Costs	24,198,385.12	22,079,449.57	22,079,449.57
Indirect costs based on rate ** multiplied by actual direct costs	885,660.90	3,309,709.49	3,300,877.71
2008-2009 Actual Indirect Costs	910,416.78	3,029,352.33	3,029,352.33
2006-2007 Fixed Carry Forward	-61,561.63	0.00	9,369.53
Total Indirect Costs	971,978.41	3,029,352.33	3,019,982.80
Over/(Under) Recovery	-86,317.51	280,357.16	280,894.91

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	910,416.78	3,029,352.33	3,029,352.33
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-86,317.51	280,357.16	280,894.91
Total Projected Indirect 2007-2008 (Numerator)	996,734.29	2,748,995.17	2,748,457.42
Direct Costs	24,198,385.12	22,079,449.57	22,079,449.57
Rate for 2010-2011 **	4.12*	12.45*	12.45**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 12020
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	439,147.79	1,379,195.54	1,379,195.54
2006-2007 Fixed Carry Forward	-26,590.45	0.00	-44,619.91
Total Indirect Costs	465,738.24	1,379,195.54	1,423,815.45
2006-2007 Direct Costs	9,625,391.62	8,685,343.87	8,685,343.87
2008-2009 Rate	4.84*	15.88*	16.39**

Comparison:			
2008-2009 Actual Direct Costs	9,488,874.89	8,492,419.66	8,492,419.66
Indirect costs based on rate ** multiplied by actual direct costs	459,261.54	1,273,862.95	1,391,907.58
2008-2009 Actual Indirect Costs	452,714.66	1,449,169.89	1,449,169.89
2006-2007 Fixed Carry Forward	-26,590.45	0.00	-44,619.91
Total Indirect Costs	479,305.11	1,449,169.89	1,493,789.80
Over/(Under) Recovery	-20,043.57	0.00	-101,882.22

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	452,714.66	1,449,169.89	1,449,169.89
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-20,043.57	0.00	-101,882.22
Total Projected Indirect 2007-2008 (Numerator)	472,758.23	1,449,169.89	1,551,052.11
Direct Costs	9,488,874.89	8,492,419.66	8,492,419.66
Rate for 2010-2011 **	4.98*	17.06*	18.26**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 12040
Form R0418

*** Final ***

Quincy Community School District
One Educational Parkway
Quincy, MI 49082

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	199,049.06	1,267,842.34	1,267,842.34
2006-2007 Fixed Carry Forward	-15,095.14	-76,227.24	-76,227.24
Total Indirect Costs	214,144.20	1,344,069.58	1,344,069.58
2006-2007 Direct Costs	12,102,231.33	11,033,438.05	11,033,438.05
2008-2009 Rate	1.77*	12.18*	12.18**

Comparison:			
2008-2009 Actual Direct Costs	10,617,435.37	9,691,218.29	9,691,218.29
Indirect costs based on rate ** multiplied by actual direct costs	187,928.61	1,180,390.39	1,180,390.39
2008-2009 Actual Indirect Costs	298,964.85	1,225,181.93	1,225,181.93
2006-2007 Fixed Carry Forward	-15,095.14	-76,227.24	-76,227.24
Total Indirect Costs	314,059.99	1,301,409.17	1,301,409.17
Over/(Under) Recovery	-126,131.38	-121,018.78	-121,018.78

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	298,964.85	1,225,181.93	1,225,181.93
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-126,131.38	-121,018.78	-121,018.78
Total Projected Indirect 2007-2008 (Numerator)	425,096.23	1,346,200.71	1,346,200.71
Direct Costs	10,617,435.37	9,691,218.29	9,691,218.29
Rate for 2010-2011 **	4.00*	13.89*	13.89**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 12901
Form R0418

*** Final ***

Pansophia Academy
52 Abbott Avenue
Coldwater, MI 49036

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	57,786.00	175,587.00	175,587.00
2006-2007 Fixed Carry Forward	3,759.02	0.00	3,054.00
Total Indirect Costs	54,026.98	175,587.00	172,533.00
2006-2007 Direct Costs	1,337,648.00	1,219,847.00	1,219,847.00
2008-2009 Rate	4.04*	14.39*	14.14**

Comparison:			
2008-2009 Actual Direct Costs	1,250,719.00	1,159,242.00	1,159,242.00
Indirect costs based on rate ** multiplied by actual direct costs	50,529.05	166,814.92	163,916.82
2008-2009 Actual Indirect Costs	47,247.00	138,724.00	138,724.00
2006-2007 Fixed Carry Forward	3,759.02	0.00	3,054.00
Total Indirect Costs	43,487.98	138,724.00	135,670.00
Over/(Under) Recovery	7,041.07	28,090.92	28,246.82

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	47,247.00	138,724.00	138,724.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	7,041.07	28,090.92	28,246.82
Total Projected Indirect 2007-2008 (Numerator)	40,205.93	110,633.08	110,477.18
Direct Costs	1,250,719.00	1,159,242.00	1,159,242.00
Rate for 2010-2011 **	3.21*	9.54*	9.53**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 13000
Form R0418

Calhoun ISD
17111 G Drive North
Marshall, MI 49068

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	3,880,932.74	4,699,703.10	4,699,703.10
2006-2007 Fixed Carry Forward	0.00	0.00	1,453,173.15
Total Indirect Costs	3,880,932.74	4,699,703.10	3,246,529.95
2006-2007 Direct Costs	38,708,798.72	37,890,028.36	37,890,028.36
2008-2009 Rate	10.03*	12.40*	8.57**

Comparison:			
2008-2009 Actual Direct Costs	34,887,225.51	33,137,066.46	33,137,066.46
Indirect costs based on rate ** multiplied by actual direct costs	3,499,188.72	4,108,996.24	2,839,846.60
2008-2009 Actual Indirect Costs	4,371,449.17	6,121,608.22	6,121,608.22
2006-2007 Fixed Carry Forward	0.00	0.00	1,453,173.15
Total Indirect Costs	4,371,449.17	6,121,608.22	4,668,435.07
Over/(Under) Recovery	-872,260.45	-2,012,611.98	-1,828,588.47

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	4,371,449.17	6,121,608.22	6,121,608.22
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-872,260.45	-2,012,611.98	-1,828,588.47
Total Projected Indirect 2007-2008 (Numerator)	5,243,709.62	8,134,220.20	7,950,196.69
Direct Costs	34,887,225.51	33,137,066.46	33,137,066.46
Rate for 2010-2011 **	15.03*	24.55*	23.99**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 13010
Form R0418

*** Final ***

Albion Public Schools
1418 Cooper Street
Albion, MI 49224

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	318,253.15	1,780,160.61	1,780,160.61
2006-2007 Fixed Carry Forward	-19,838.99	0.00	-94,916.45
Total Indirect Costs	338,092.14	1,780,160.61	1,875,077.06
2006-2007 Direct Costs	12,846,879.57	11,384,972.11	11,384,972.11
2008-2009 Rate	2.63*	15.64*	16.47**

Comparison:			
2008-2009 Actual Direct Costs	11,786,833.13	10,268,678.46	10,268,678.46
Indirect costs based on rate ** multiplied by actual direct costs	309,993.71	1,540,301.77	1,691,251.34
2008-2009 Actual Indirect Costs	330,370.55	1,848,525.22	1,848,525.22
2006-2007 Fixed Carry Forward	-19,838.99	0.00	-94,916.45
Total Indirect Costs	350,209.54	1,848,525.22	1,943,441.67
Over/(Under) Recovery	-40,215.83	0.00	-252,190.33

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	330,370.55	1,848,525.22	1,848,525.22
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-40,215.83	0.00	-252,190.33
Total Projected Indirect 2007-2008 (Numerator)	370,586.38	1,848,525.22	2,100,715.55
Direct Costs	11,786,833.13	10,268,678.46	10,268,678.46
Rate for 2010-2011 **	3.14*	18.00*	20.46**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 13020
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	2,551,196.16	11,663,170.99	11,663,170.99
2006-2007 Fixed Carry Forward	203,403.27	0.00	0.00
Total Indirect Costs	2,347,792.89	11,663,170.99	11,663,170.99
2006-2007 Direct Costs	76,748,643.82	67,636,668.99	67,636,668.99
2008-2009 Rate	3.06*	17.24*	17.24**

Comparison:			
2008-2009 Actual Direct Costs	66,367,877.15	57,956,345.25	57,956,345.25
Indirect costs based on rate ** multiplied by actual direct costs	2,030,857.04	8,693,451.79	9,991,673.92
2008-2009 Actual Indirect Costs	2,400,354.38	10,811,886.28	10,811,886.28
2006-2007 Fixed Carry Forward	203,403.27	0.00	0.00
Total Indirect Costs	2,196,951.11	10,811,886.28	10,811,886.28
Over/(Under) Recovery	-166,094.07	0.00	-820,212.36

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	2,400,354.38	10,811,886.28	10,811,886.28
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-166,094.07	0.00	-820,212.36
Total Projected Indirect 2007-2008 (Numerator)	2,566,448.45	10,811,886.28	11,632,098.64
Direct Costs	66,367,877.15	57,956,345.25	57,956,345.25
Rate for 2010-2011 **	3.87*	18.66*	20.07**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 13050
Form R0418

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	252,448.73	1,025,486.66	1,025,486.66
2006-2007 Fixed Carry Forward	-36,488.84	0.00	-129,108.92
Total Indirect Costs	288,937.57	1,025,486.66	1,154,595.58
2006-2007 Direct Costs	6,298,990.57	5,525,952.64	5,525,952.64
2008-2009 Rate	4.59*	18.56*	20.89**

Comparison:			
2008-2009 Actual Direct Costs	6,004,044.91	5,230,347.81	5,230,347.81
Indirect costs based on rate ** multiplied by actual direct costs	275,585.66	784,552.17	1,092,619.66
2008-2009 Actual Indirect Costs	233,141.77	1,006,838.87	1,006,838.87
2006-2007 Fixed Carry Forward	-36,488.84	0.00	-129,108.92
Total Indirect Costs	269,630.61	1,006,838.87	1,135,947.79
Over/(Under) Recovery	5,955.05	0.00	-43,328.13

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	233,141.77	1,006,838.87	1,006,838.87
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	5,955.05	0.00	-43,328.13
Total Projected Indirect 2007-2008 (Numerator)	227,186.72	1,006,838.87	1,050,167.00
Direct Costs	6,004,044.91	5,230,347.81	5,230,347.81
Rate for 2010-2011 **	3.78*	19.25*	20.08**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 13070
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	519,652.82	3,333,973.39	3,333,973.39
2006-2007 Fixed Carry Forward	-272,033.78	0.00	-660,808.46
Total Indirect Costs	791,686.60	3,333,973.39	3,994,781.85
2006-2007 Direct Costs	21,015,577.17	18,201,256.60	18,201,256.60
2008-2009 Rate	3.77*	18.32*	21.95**

Comparison:			
2008-2009 Actual Direct Costs	21,231,155.76	18,544,709.34	18,544,709.34
Indirect costs based on rate ** multiplied by actual direct costs	800,414.57	2,781,706.40	4,070,563.70
2008-2009 Actual Indirect Costs	712,438.20	3,398,884.62	3,398,884.62
2006-2007 Fixed Carry Forward	-272,033.78	0.00	-660,808.46
Total Indirect Costs	984,471.98	3,398,884.62	4,059,693.08
Over/(Under) Recovery	-184,057.41	0.00	10,870.62

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	712,438.20	3,398,884.62	3,398,884.62
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-184,057.41	0.00	10,870.62
Total Projected Indirect 2007-2008 (Numerator)	896,495.61	3,398,884.62	3,388,014.00
Direct Costs	21,231,155.76	18,544,709.34	18,544,709.34
Rate for 2010-2011 **	4.22*	18.33*	18.27**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 13080
Form R0418

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	352,874.38	1,360,332.99	1,360,332.99
2006-2007 Fixed Carry Forward	-19,547.20	0.00	-79,028.32
Total Indirect Costs	372,421.58	1,360,332.99	1,439,361.31
2006-2007 Direct Costs	8,568,822.16	7,561,363.55	7,561,363.55
2008-2009 Rate	4.35*	17.99*	19.04**

Comparison:			
2008-2009 Actual Direct Costs	8,894,209.86	7,859,820.79	7,859,820.79
Indirect costs based on rate ** multiplied by actual direct costs	386,898.13	1,178,973.12	1,496,509.88
2008-2009 Actual Indirect Costs	341,514.37	1,375,903.44	1,375,903.44
2006-2007 Fixed Carry Forward	-19,547.20	0.00	-79,028.32
Total Indirect Costs	361,061.57	1,375,903.44	1,454,931.76
Over/(Under) Recovery	25,836.56	0.00	41,578.12

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	341,514.37	1,375,903.44	1,375,903.44
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	25,836.56	0.00	41,578.12
Total Projected Indirect 2007-2008 (Numerator)	315,677.81	1,375,903.44	1,334,325.32
Direct Costs	8,894,209.86	7,859,820.79	7,859,820.79
Rate for 2010-2011 **	3.55*	17.51*	16.98**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 13090
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,312,598.23	4,823,942.38	4,823,942.38
2006-2007 Fixed Carry Forward	352,393.97	0.00	0.00
Total Indirect Costs	960,204.26	4,823,942.38	4,823,942.38
2006-2007 Direct Costs	29,185,163.92	25,673,819.77	25,673,819.77
2008-2009 Rate	3.29*	18.79*	18.79**

Comparison:			
2008-2009 Actual Direct Costs	31,608,867.98	27,796,718.99	27,796,718.99
Indirect costs based on rate ** multiplied by actual direct costs	1,039,931.76	4,169,507.85	5,223,003.50
2008-2009 Actual Indirect Costs	1,536,019.24	5,348,168.23	5,348,168.23
2006-2007 Fixed Carry Forward	352,393.97	0.00	0.00
Total Indirect Costs	1,183,625.27	5,348,168.23	5,348,168.23
Over/(Under) Recovery	-143,693.51	0.00	-125,164.73

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,536,019.24	5,348,168.23	5,348,168.23
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-143,693.51	0.00	-125,164.73
Total Projected Indirect 2007-2008 (Numerator)	1,679,712.75	5,348,168.23	5,473,332.96
Direct Costs	31,608,867.98	27,796,718.99	27,796,718.99
Rate for 2010-2011 **	5.31*	19.24*	19.69**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 13095
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	43,718.17	238,925.69	238,925.69
2006-2007 Fixed Carry Forward	-10,911.90	-71,717.39	-71,717.39
Total Indirect Costs	54,630.07	310,643.08	310,643.08
2006-2007 Direct Costs	2,579,064.42	2,383,856.90	2,383,856.90
2008-2009 Rate	2.12*	13.03*	13.03**

Comparison:			
2008-2009 Actual Direct Costs	2,799,457.52	2,629,115.29	2,629,115.29
Indirect costs based on rate ** multiplied by actual direct costs	59,348.50	342,573.72	342,573.72
2008-2009 Actual Indirect Costs	41,097.54	211,439.77	211,439.77
2006-2007 Fixed Carry Forward	-10,911.90	-71,717.39	-71,717.39
Total Indirect Costs	52,009.44	283,157.16	283,157.16
Over/(Under) Recovery	7,339.06	59,416.56	59,416.56

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	41,097.54	211,439.77	211,439.77
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	7,339.06	59,416.56	59,416.56
Total Projected Indirect 2007-2008 (Numerator)	33,758.48	152,023.21	152,023.21
Direct Costs	2,799,457.52	2,629,115.29	2,629,115.29
Rate for 2010-2011 **	1.21*	5.78*	5.78**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 13110
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	788,007.87	3,297,347.46	3,297,347.46
2006-2007 Fixed Carry Forward	406,423.56	0.00	0.00
Total Indirect Costs	381,584.31	3,297,347.46	3,297,347.46
2006-2007 Direct Costs	19,799,652.75	17,290,313.16	17,290,313.16
2008-2009 Rate	1.93*	19.07*	19.07**

Comparison:			
2008-2009 Actual Direct Costs	19,731,694.75	17,348,198.45	17,348,198.45
Indirect costs based on rate ** multiplied by actual direct costs	380,821.71	2,602,229.77	3,308,301.44
2008-2009 Actual Indirect Costs	742,438.71	3,125,935.01	3,125,935.01
2006-2007 Fixed Carry Forward	406,423.56	0.00	0.00
Total Indirect Costs	336,015.15	3,125,935.01	3,125,935.01
Over/(Under) Recovery	44,806.56	0.00	182,366.43

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	742,438.71	3,125,935.01	3,125,935.01
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	44,806.56	0.00	182,366.43
Total Projected Indirect 2007-2008 (Numerator)	697,632.15	3,125,935.01	2,943,568.58
Direct Costs	19,731,694.75	17,348,198.45	17,348,198.45
Rate for 2010-2011 **	3.54*	18.02*	16.97**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 13120
Form R0418

*** Final ***

Pennfield Schools
8587 Pennfield Road
Battle Creek, MI 49017

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	506,683.74	1,833,945.35	1,833,945.35
2006-2007 Fixed Carry Forward	-39,390.31	-129,605.86	-129,605.86
Total Indirect Costs	546,074.05	1,963,551.21	1,963,551.21
2006-2007 Direct Costs	14,553,761.03	13,226,499.42	13,226,499.42
2008-2009 Rate	3.75*	14.85*	14.85**

Comparison:			
2008-2009 Actual Direct Costs	15,225,512.59	13,744,909.47	13,744,909.47
Indirect costs based on rate ** multiplied by actual direct costs	570,956.72	2,041,119.06	2,041,119.06
2008-2009 Actual Indirect Costs	498,440.29	1,979,043.41	1,979,043.41
2006-2007 Fixed Carry Forward	-39,390.31	-129,605.86	-129,605.86
Total Indirect Costs	537,830.60	2,108,649.27	2,108,649.27
Over/(Under) Recovery	33,126.12	-67,530.21	-67,530.21

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	498,440.29	1,979,043.41	1,979,043.41
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	33,126.12	-67,530.21	-67,530.21
Total Projected Indirect 2007-2008 (Numerator)	465,314.17	2,046,573.62	2,046,573.62
Direct Costs	15,225,512.59	13,744,909.47	13,744,909.47
Rate for 2010-2011 **	3.06*	14.89*	14.89**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 13130
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	133,224.62	372,376.56	372,376.56
2006-2007 Fixed Carry Forward	-30,861.30	0.00	-2,352.94
Total Indirect Costs	164,085.92	372,376.56	374,729.50
2006-2007 Direct Costs	2,899,420.43	2,660,268.49	2,660,268.49
2008-2009 Rate	5.66*	14.00*	14.09**

Comparison:			
2008-2009 Actual Direct Costs	2,789,007.73	2,532,238.52	2,532,238.52
Indirect costs based on rate ** multiplied by actual direct costs	157,857.84	354,513.39	356,792.41
2008-2009 Actual Indirect Costs	89,422.86	346,192.07	346,192.07
2006-2007 Fixed Carry Forward	-30,861.30	0.00	-2,352.94
Total Indirect Costs	120,284.16	346,192.07	348,545.01
Over/(Under) Recovery	37,573.68	8,321.32	8,247.40

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	89,422.86	346,192.07	346,192.07
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	37,573.68	8,321.32	8,247.40
Total Projected Indirect 2007-2008 (Numerator)	51,849.18	337,870.75	337,944.67
Direct Costs	2,789,007.73	2,532,238.52	2,532,238.52
Rate for 2010-2011 **	1.86*	13.34*	13.35**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 13135
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	375,222.48	1,558,674.56	1,558,674.56
2006-2007 Fixed Carry Forward	-59,737.80	0.00	-176,659.40
Total Indirect Costs	434,960.28	1,558,674.56	1,735,333.96
2006-2007 Direct Costs	9,422,106.75	8,238,654.67	8,238,654.67
2008-2009 Rate	4.62*	18.92*	21.06**

Comparison:			
2008-2009 Actual Direct Costs	9,796,078.64	8,491,844.62	8,491,844.62
Indirect costs based on rate ** multiplied by actual direct costs	452,578.83	1,273,776.69	1,788,382.48
2008-2009 Actual Indirect Costs	457,987.65	1,762,221.67	1,762,221.67
2006-2007 Fixed Carry Forward	-59,737.80	0.00	-176,659.40
Total Indirect Costs	517,725.45	1,762,221.67	1,938,881.07
Over/(Under) Recovery	-65,146.62	0.00	-150,498.59

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	457,987.65	1,762,221.67	1,762,221.67
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-65,146.62	0.00	-150,498.59
Total Projected Indirect 2007-2008 (Numerator)	523,134.27	1,762,221.67	1,912,720.26
Direct Costs	9,796,078.64	8,491,844.62	8,491,844.62
Rate for 2010-2011 **	5.34*	20.75*	22.52**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 13901
Form R0418

*** Final ***

Arbor Academy
55 Arbor Street
Battle Creek, MI 49015

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	260,124.58	618,182.95	618,182.95
2006-2007 Fixed Carry Forward	-96,902.87	0.00	0.00
Total Indirect Costs	357,027.45	618,182.95	618,182.95
2006-2007 Direct Costs	1,438,067.86	1,080,009.49	1,080,009.49
2008-2009 Rate	24.83*	57.24*	57.24**

Comparison:			
2008-2009 Actual Direct Costs	1,502,567.32	1,147,295.21	1,147,295.21
Indirect costs based on rate ** multiplied by actual direct costs	225,385.10	172,094.28	286,823.80
2008-2009 Actual Indirect Costs	84,541.26	439,813.37	439,813.37
2006-2007 Fixed Carry Forward	-96,902.87	0.00	0.00
Total Indirect Costs	181,444.13	439,813.37	439,813.37
Over/(Under) Recovery	0.00	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	84,541.26	439,813.37	439,813.37
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	84,541.26	439,813.37	439,813.37
Direct Costs	1,502,567.32	1,147,295.21	1,147,295.21
Rate for 2010-2011 **	5.63*	38.33*	38.33**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 13902
Form R0418

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	329,204.00	1,395,317.00	1,395,317.00
2006-2007 Fixed Carry Forward	-112,005.39	0.00	0.00
Total Indirect Costs	441,209.39	1,395,317.00	1,395,317.00
2006-2007 Direct Costs	4,897,088.00	3,830,975.00	3,830,975.00
2008-2009 Rate	9.01*	36.42*	36.42**

Comparison:			
2008-2009 Actual Direct Costs	5,059,689.00	4,040,134.00	4,040,134.00
Indirect costs based on rate ** multiplied by actual direct costs	455,877.98	606,020.10	1,010,033.50
2008-2009 Actual Indirect Costs	365,779.00	1,385,334.00	1,385,334.00
2006-2007 Fixed Carry Forward	-112,005.39	0.00	0.00
Total Indirect Costs	477,784.39	1,385,334.00	1,385,334.00
Over/(Under) Recovery	-21,906.41	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	365,779.00	1,385,334.00	1,385,334.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-21,906.41	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	387,685.41	1,385,334.00	1,385,334.00
Direct Costs	5,059,689.00	4,040,134.00	4,040,134.00
Rate for 2010-2011 **	7.66*	34.29*	34.29**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 13903
Form R0418

*** Final ***

Marshall Academy
18203 Homer Road
Marshall, MI 49068

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	60,667.00	183,441.00	183,441.00
2006-2007 Fixed Carry Forward	-3,727.27	0.00	0.00
Total Indirect Costs	64,394.27	183,441.00	183,441.00
2006-2007 Direct Costs	1,027,793.00	905,019.00	905,019.00
2008-2009 Rate	6.27*	20.27*	20.27**

Comparison:			
2008-2009 Actual Direct Costs	1,136,290.00	993,372.00	993,372.00
Indirect costs based on rate ** multiplied by actual direct costs	71,245.38	149,005.80	201,356.50
2008-2009 Actual Indirect Costs	60,197.00	203,115.00	203,115.00
2006-2007 Fixed Carry Forward	-3,727.27	0.00	0.00
Total Indirect Costs	63,924.27	203,115.00	203,115.00
Over/(Under) Recovery	7,321.11	0.00	-1,758.50

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	60,197.00	203,115.00	203,115.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	7,321.11	0.00	-1,758.50
Total Projected Indirect 2007-2008 (Numerator)	52,875.89	203,115.00	204,873.50
Direct Costs	1,136,290.00	993,372.00	993,372.00
Rate for 2010-2011 **	4.65*	20.45*	20.62**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 13904
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	22,750.64	3,584.98	3,584.98
2006-2007 Fixed Carry Forward	-35,343.35	0.00	-70,548.80
Total Indirect Costs	58,093.99	3,584.98	74,133.78
2006-2007 Direct Costs	2,249.70	21,415.36	21,415.36
2008-2009 Rate	***.****	16.74*	346.17**

Comparison:			
2008-2009 Actual Direct Costs	25,000.00	25,000.00	25,000.00
Indirect costs based on rate ** multiplied by actual direct costs	3,750.00	3,750.00	6,250.00
2008-2009 Actual Indirect Costs	0.00	0.00	0.00
2006-2007 Fixed Carry Forward	-35,343.35	0.00	-70,548.80
Total Indirect Costs	35,343.35	0.00	70,548.80
Over/(Under) Recovery	0.00	0.00	-64,298.80

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	0.00	0.00	0.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-64,298.80
Total Projected Indirect 2007-2008 (Numerator)	0.00	0.00	64,298.80
Direct Costs	25,000.00	25,000.00	25,000.00
Rate for 2010-2011 **	0.00*	0.00*	257.20**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 14000
Form R0418

*** Final ***

Lewis Cass ISD
61682 Dailey Road
Cassopolis, MI 49031

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	571,127.88	1,079,180.17	1,079,180.17
2006-2007 Fixed Carry Forward	-301,823.50	-380,758.03	-380,758.03
Total Indirect Costs	872,951.38	1,459,938.20	1,459,938.20
2006-2007 Direct Costs	8,575,746.82	8,067,694.53	8,067,694.53
2008-2009 Rate	10.18*	18.10*	18.10**

Comparison:			
2008-2009 Actual Direct Costs	7,830,902.80	7,253,257.39	7,253,257.39
Indirect costs based on rate ** multiplied by actual direct costs	797,185.91	1,087,988.61	1,312,839.59
2008-2009 Actual Indirect Costs	465,423.93	1,043,069.34	1,043,069.34
2006-2007 Fixed Carry Forward	-301,823.50	-380,758.03	-380,758.03
Total Indirect Costs	767,247.43	1,423,827.37	1,423,827.37
Over/(Under) Recovery	29,938.48	0.00	-110,987.78

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	465,423.93	1,043,069.34	1,043,069.34
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	29,938.48	0.00	-110,987.78
Total Projected Indirect 2007-2008 (Numerator)	435,485.45	1,043,069.34	1,154,057.12
Direct Costs	7,830,902.80	7,253,257.39	7,253,257.39
Rate for 2010-2011 **	5.56*	14.38*	15.91**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 14010
Form R0418

*** Final ***

Cassopolis Public Schools
63700 Brick Church Road
Cassopolis, MI 49031

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	576,015.40	1,754,162.50	1,754,162.50
2006-2007 Fixed Carry Forward	-46,052.86	0.00	0.00
Total Indirect Costs	622,068.26	1,754,162.50	1,754,162.50
2006-2007 Direct Costs	9,812,858.00	8,634,710.90	8,634,710.90
2008-2009 Rate	6.34*	20.32*	20.32**

Comparison:			
2008-2009 Actual Direct Costs	10,211,078.63	8,932,637.41	8,932,637.41
Indirect costs based on rate ** multiplied by actual direct costs	647,382.39	1,339,895.61	1,815,111.92
2008-2009 Actual Indirect Costs	476,368.57	1,754,809.79	1,754,809.79
2006-2007 Fixed Carry Forward	-46,052.86	0.00	0.00
Total Indirect Costs	522,421.43	1,754,809.79	1,754,809.79
Over/(Under) Recovery	124,960.96	0.00	60,302.13

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	476,368.57	1,754,809.79	1,754,809.79
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	124,960.96	0.00	60,302.13
Total Projected Indirect 2007-2008 (Numerator)	351,407.61	1,754,809.79	1,694,507.66
Direct Costs	10,211,078.63	8,932,637.41	8,932,637.41
Rate for 2010-2011 **	3.44*	19.64*	18.97**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 14020
Form R0418

*** Final ***

Dowagiac Union School District
206 Main Street
Dowagiac, MI 49047

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	727,787.19	3,189,569.12	3,189,569.12
2006-2007 Fixed Carry Forward	0.00	-606,831.54	-606,831.54
Total Indirect Costs	727,787.19	3,796,400.66	3,796,400.66
2006-2007 Direct Costs	21,955,803.45	19,494,021.52	19,494,021.52
2008-2009 Rate	3.31*	19.47*	19.47**

Comparison:			
2008-2009 Actual Direct Costs	20,771,067.72	18,599,761.40	18,599,761.40
Indirect costs based on rate ** multiplied by actual direct costs	687,522.34	2,789,964.21	3,621,373.54
2008-2009 Actual Indirect Costs	937,382.28	3,108,688.60	3,108,688.60
2006-2007 Fixed Carry Forward	0.00	-606,831.54	-606,831.54
Total Indirect Costs	937,382.28	3,715,520.14	3,715,520.14
Over/(Under) Recovery	-249,859.94	0.00	-94,146.60

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	937,382.28	3,108,688.60	3,108,688.60
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-249,859.94	0.00	-94,146.60
Total Projected Indirect 2007-2008 (Numerator)	1,187,242.22	3,108,688.60	3,202,835.20
Direct Costs	20,771,067.72	18,599,761.40	18,599,761.40
Rate for 2010-2011 **	5.72*	16.71*	17.22**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 14030
Form R0418

Edwardsburg Public Schools
69410 Section Street
Edwardsburg, MI 49112

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	428,311.18	2,680,404.76	2,680,404.76
2006-2007 Fixed Carry Forward	13,386.56	0.00	0.00
Total Indirect Costs	414,924.62	2,680,404.76	2,680,404.76
2006-2007 Direct Costs	17,770,441.75	15,518,348.17	15,518,348.17
2008-2009 Rate	2.33*	17.27*	17.27**

Comparison:			
2008-2009 Actual Direct Costs	19,496,834.28	17,049,610.20	17,049,610.20
Indirect costs based on rate ** multiplied by actual direct costs	454,276.24	2,557,441.53	2,944,467.68
2008-2009 Actual Indirect Costs	409,690.13	2,856,914.21	2,856,914.21
2006-2007 Fixed Carry Forward	13,386.56	0.00	0.00
Total Indirect Costs	396,303.57	2,856,914.21	2,856,914.21
Over/(Under) Recovery	57,972.67	0.00	87,553.47

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	409,690.13	2,856,914.21	2,856,914.21
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	57,972.67	0.00	87,553.47
Total Projected Indirect 2007-2008 (Numerator)	351,717.46	2,856,914.21	2,769,360.74
Direct Costs	19,496,834.28	17,049,610.20	17,049,610.20
Rate for 2010-2011 **	1.80*	16.76*	16.24**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 14050
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	335,285.64	1,165,831.51	1,165,831.51
2006-2007 Fixed Carry Forward	-174,920.95	-269,551.29	-269,551.29
Total Indirect Costs	510,206.59	1,435,382.80	1,435,382.80
2006-2007 Direct Costs	7,897,143.46	7,066,597.59	7,066,597.59
2008-2009 Rate	6.46*	20.31*	20.31**

Comparison:			
2008-2009 Actual Direct Costs	7,761,604.53	7,015,025.66	7,015,025.66
Indirect costs based on rate ** multiplied by actual direct costs	501,399.65	1,052,253.85	1,424,751.71
2008-2009 Actual Indirect Costs	85,928.06	832,506.93	832,506.93
2006-2007 Fixed Carry Forward	-174,920.95	-269,551.29	-269,551.29
Total Indirect Costs	260,849.01	1,102,058.22	1,102,058.22
Over/(Under) Recovery	240,550.64	0.00	322,693.49

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	85,928.06	832,506.93	832,506.93
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	240,550.64	0.00	322,693.49
Total Projected Indirect 2007-2008 (Numerator)	-154,622.58	832,506.93	509,813.44
Direct Costs	7,761,604.53	7,015,025.66	7,015,025.66
Rate for 2010-2011 **	0.00*	11.87*	7.27**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 15000
Form R0418

*** Final ***

Charlevoix-Emmet ISD
08568 Mercer Boulevard
Charlevoix, MI 49720

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,660,657.37	2,161,910.20	2,161,910.20
2006-2007 Fixed Carry Forward	-570,980.02	-460,364.62	-460,364.62
Total Indirect Costs	2,231,637.39	2,622,274.82	2,622,274.82
2006-2007 Direct Costs	15,420,109.95	14,918,857.12	14,918,857.12
2008-2009 Rate	14.47*	17.58*	17.58**

Comparison:			
2008-2009 Actual Direct Costs	15,961,443.57	15,400,870.90	15,400,870.90
Indirect costs based on rate ** multiplied by actual direct costs	2,309,620.88	2,310,130.64	2,707,473.10
2008-2009 Actual Indirect Costs	1,809,435.29	2,370,007.96	2,370,007.96
2006-2007 Fixed Carry Forward	-570,980.02	-460,364.62	-460,364.62
Total Indirect Costs	2,380,415.31	2,830,372.58	2,830,372.58
Over/(Under) Recovery	-70,794.43	0.00	-122,899.48

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,809,435.29	2,370,007.96	2,370,007.96
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-70,794.43	0.00	-122,899.48
Total Projected Indirect 2007-2008 (Numerator)	1,880,229.72	2,370,007.96	2,492,907.44
Direct Costs	15,961,443.57	15,400,870.90	15,400,870.90
Rate for 2010-2011 **	11.78*	15.39*	16.19**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 15010
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	76,819.06	278,428.26	278,428.26
2006-2007 Fixed Carry Forward	-12,714.54	0.00	-40,342.90
Total Indirect Costs	89,533.60	278,428.26	318,771.16
2006-2007 Direct Costs	1,474,646.49	1,273,037.29	1,273,037.29
2008-2009 Rate	6.07*	21.87*	25.04**

Comparison:			
2008-2009 Actual Direct Costs	1,500,451.10	1,312,263.65	1,312,263.65
Indirect costs based on rate ** multiplied by actual direct costs	91,077.38	196,839.55	328,065.91
2008-2009 Actual Indirect Costs	243,124.65	431,312.10	431,312.10
2006-2007 Fixed Carry Forward	-12,714.54	0.00	-40,342.90
Total Indirect Costs	255,839.19	431,312.10	471,655.00
Over/(Under) Recovery	-164,761.81	0.00	-143,589.09

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	243,124.65	431,312.10	431,312.10
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-164,761.81	0.00	-143,589.09
Total Projected Indirect 2007-2008 (Numerator)	407,886.46	431,312.10	574,901.19
Direct Costs	1,500,451.10	1,312,263.65	1,312,263.65
Rate for 2010-2011 **	27.18*	32.87*	43.81**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 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 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	198,555.74	1,494,049.07	1,494,049.07
2006-2007 Fixed Carry Forward	-4,249.77	0.00	-14,265.89
Total Indirect Costs	202,805.51	1,494,049.07	1,508,314.96
2006-2007 Direct Costs	11,411,217.82	10,115,724.49	10,115,724.49
2008-2009 Rate	1.78*	14.77*	14.91**

Comparison:			
2008-2009 Actual Direct Costs	12,070,541.15	10,745,003.70	10,745,003.70
Indirect costs based on rate ** multiplied by actual direct costs	214,855.63	1,587,037.05	1,602,080.05
2008-2009 Actual Indirect Costs	670,805.90	1,996,343.35	1,996,343.35
2006-2007 Fixed Carry Forward	-4,249.77	0.00	-14,265.89
Total Indirect Costs	675,055.67	1,996,343.35	2,010,609.24
Over/(Under) Recovery	-460,200.04	-409,306.30	-408,529.19

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	670,805.90	1,996,343.35	1,996,343.35
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-460,200.04	-409,306.30	-408,529.19
Total Projected Indirect 2007-2008 (Numerator)	1,131,005.94	2,405,649.65	2,404,872.54
Direct Costs	12,070,541.15	10,745,003.70	10,745,003.70
Rate for 2010-2011 **	9.37*	22.39*	22.38**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 15030
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	48,720.96	318,139.09	318,139.09
2006-2007 Fixed Carry Forward	-11,572.77	0.00	31,893.87
Total Indirect Costs	60,293.73	318,139.09	286,245.22
2006-2007 Direct Costs	2,720,768.13	2,451,350.00	2,451,350.00
2008-2009 Rate	2.22*	12.98*	11.68**

Comparison:			
2008-2009 Actual Direct Costs	2,915,687.33	2,637,323.76	2,637,323.76
Indirect costs based on rate ** multiplied by actual direct costs	64,728.26	342,324.62	308,039.42
2008-2009 Actual Indirect Costs	65,554.24	343,917.81	343,917.81
2006-2007 Fixed Carry Forward	-11,572.77	0.00	31,893.87
Total Indirect Costs	77,127.01	343,917.81	312,023.94
Over/(Under) Recovery	-12,398.75	-1,593.19	-3,984.52

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	65,554.24	343,917.81	343,917.81
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-12,398.75	-1,593.19	-3,984.52
Total Projected Indirect 2007-2008 (Numerator)	77,952.99	345,511.00	347,902.33
Direct Costs	2,915,687.33	2,637,323.76	2,637,323.76
Rate for 2010-2011 **	2.67*	13.10*	13.19**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 15050
Form R0418

Charlevoix Public Schools
104 E. St. Mary's Drive
Charlevoix, MI 49720

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	294,311.64	1,516,053.20	1,516,053.20
2006-2007 Fixed Carry Forward	-27,623.54	-78,275.78	-78,275.78
Total Indirect Costs	321,935.18	1,594,328.98	1,594,328.98
2006-2007 Direct Costs	11,708,726.14	10,486,984.58	10,486,984.58
2008-2009 Rate	2.75*	15.20*	15.20**

Comparison:			
2008-2009 Actual Direct Costs	11,702,543.10	10,520,289.77	10,520,289.77
Indirect costs based on rate ** multiplied by actual direct costs	321,819.94	1,578,043.47	1,599,084.05
2008-2009 Actual Indirect Costs	312,165.34	1,494,418.67	1,494,418.67
2006-2007 Fixed Carry Forward	-27,623.54	-78,275.78	-78,275.78
Total Indirect Costs	339,788.88	1,572,694.45	1,572,694.45
Over/(Under) Recovery	-17,968.94	0.00	26,389.60

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	312,165.34	1,494,418.67	1,494,418.67
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-17,968.94	0.00	26,389.60
Total Projected Indirect 2007-2008 (Numerator)	330,134.28	1,494,418.67	1,468,029.07
Direct Costs	11,702,543.10	10,520,289.77	10,520,289.77
Rate for 2010-2011 **	2.82*	14.21*	13.95**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 15060
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	133,242.15	1,004,741.27	1,004,741.27
2006-2007 Fixed Carry Forward	-2,775.55	96,223.10	96,223.10
Total Indirect Costs	136,017.70	908,518.17	908,518.17
2006-2007 Direct Costs	10,059,981.77	9,188,482.65	9,188,482.65
2008-2009 Rate	1.35*	9.89*	9.89**

Comparison:			
2008-2009 Actual Direct Costs	10,049,592.22	9,245,261.28	9,245,261.28
Indirect costs based on rate ** multiplied by actual direct costs	135,669.49	914,356.34	914,356.34
2008-2009 Actual Indirect Costs	96,182.44	900,513.38	900,513.38
2006-2007 Fixed Carry Forward	-2,775.55	96,223.10	96,223.10
Total Indirect Costs	98,957.99	804,290.28	804,290.28
Over/(Under) Recovery	36,711.50	110,066.06	110,066.06

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	96,182.44	900,513.38	900,513.38
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	36,711.50	110,066.06	110,066.06
Total Projected Indirect 2007-2008 (Numerator)	59,470.94	790,447.32	790,447.32
Direct Costs	10,049,592.22	9,245,261.28	9,245,261.28
Rate for 2010-2011 **	0.59*	8.55*	8.55**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 15901
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	70,802.86	151,227.40	151,227.40
2006-2007 Fixed Carry Forward	-14,191.13	-18,586.68	-18,586.68
Total Indirect Costs	84,993.99	169,814.08	169,814.08
2006-2007 Direct Costs	1,143,776.56	1,063,352.02	1,063,352.02
2008-2009 Rate	7.43*	15.97*	15.97**

Comparison:			
2008-2009 Actual Direct Costs	1,315,251.25	1,225,213.79	1,225,213.79
Indirect costs based on rate ** multiplied by actual direct costs	97,723.17	183,782.07	195,666.64
2008-2009 Actual Indirect Costs	72,103.65	162,141.11	162,141.11
2006-2007 Fixed Carry Forward	-14,191.13	-18,586.68	-18,586.68
Total Indirect Costs	86,294.78	180,727.79	180,727.79
Over/(Under) Recovery	11,428.39	0.00	14,938.85

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	72,103.65	162,141.11	162,141.11
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	11,428.39	0.00	14,938.85
Total Projected Indirect 2007-2008 (Numerator)	60,675.26	162,141.11	147,202.26
Direct Costs	1,315,251.25	1,225,213.79	1,225,213.79
Rate for 2010-2011 **	4.61*	13.23*	12.01**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 15902
Form R0418

*** Final ***

Northwest Academy
115 W. Hurlbut Street
Charlevoix, MI 49720

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	18,821.00	53,393.00	53,393.00
2006-2007 Fixed Carry Forward	1,116.75	0.00	13,369.31
Total Indirect Costs	17,704.25	53,393.00	40,023.69
2006-2007 Direct Costs	521,695.00	487,123.00	487,123.00
2008-2009 Rate	3.39*	10.96*	8.22**

Comparison:			
2008-2009 Actual Direct Costs	675,057.00	639,496.00	639,496.00
Indirect costs based on rate ** multiplied by actual direct costs	22,884.43	70,088.76	52,566.57
2008-2009 Actual Indirect Costs	29,991.00	65,552.00	65,552.00
2006-2007 Fixed Carry Forward	1,116.75	0.00	13,369.31
Total Indirect Costs	28,874.25	65,552.00	52,182.69
Over/(Under) Recovery	-5,989.82	4,536.76	383.88

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	29,991.00	65,552.00	65,552.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-5,989.82	4,536.76	383.88
Total Projected Indirect 2007-2008 (Numerator)	35,980.82	61,015.24	65,168.12
Direct Costs	675,057.00	639,496.00	639,496.00
Rate for 2010-2011 **	5.33*	9.54*	10.19**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 16000
Form R0418

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	398,765.87	906,860.15	906,860.15
2006-2007 Fixed Carry Forward	-75,090.24	38,002.02	38,002.02
Total Indirect Costs	473,856.11	868,858.13	868,858.13
2006-2007 Direct Costs	7,833,928.76	7,325,834.48	7,325,834.48
2008-2009 Rate	6.05*	11.86*	11.86**

Comparison:			
2008-2009 Actual Direct Costs	7,828,139.44	7,295,176.29	7,295,176.29
Indirect costs based on rate ** multiplied by actual direct costs	473,602.44	865,207.91	865,207.91
2008-2009 Actual Indirect Costs	433,663.63	966,626.78	966,626.78
2006-2007 Fixed Carry Forward	-75,090.24	38,002.02	38,002.02
Total Indirect Costs	508,753.87	928,624.76	928,624.76
Over/(Under) Recovery	-35,151.43	-63,416.85	-63,416.85

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	433,663.63	966,626.78	966,626.78
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-35,151.43	-63,416.85	-63,416.85
Total Projected Indirect 2007-2008 (Numerator)	468,815.06	1,030,043.63	1,030,043.63
Direct Costs	7,828,139.44	7,295,176.29	7,295,176.29
Rate for 2010-2011 **	5.99*	14.12*	14.12**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 16015
Form R0418

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	123,640.20	1,900,181.08	1,900,181.08
2006-2007 Fixed Carry Forward	-2,654.53	0.00	458,216.47
Total Indirect Costs	126,294.73	1,900,181.08	1,441,964.61
2006-2007 Direct Costs	18,456,863.71	16,680,322.83	16,680,322.83
2008-2009 Rate	0.68*	11.39*	8.64**

Comparison:			
2008-2009 Actual Direct Costs	19,111,585.40	17,260,170.03	17,260,170.03
Indirect costs based on rate ** multiplied by actual direct costs	129,958.78	1,965,933.37	1,491,278.69
2008-2009 Actual Indirect Costs	90,690.42	1,942,105.79	1,942,105.79
2006-2007 Fixed Carry Forward	-2,654.53	0.00	458,216.47
Total Indirect Costs	93,344.95	1,942,105.79	1,483,889.32
Over/(Under) Recovery	36,613.83	23,827.58	7,389.37

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	90,690.42	1,942,105.79	1,942,105.79
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	36,613.83	23,827.58	7,389.37
Total Projected Indirect 2007-2008 (Numerator)	54,076.59	1,918,278.21	1,934,716.42
Direct Costs	19,111,585.40	17,260,170.03	17,260,170.03
Rate for 2010-2011 **	0.28*	11.11*	11.21**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 16050
Form R0418

*** Final ***

Inland Lakes Schools
4363 S. Straits Highway
Indian River, MI 49749

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	192,492.28	944,524.79	944,524.79
2006-2007 Fixed Carry Forward	-16,415.00	0.00	55,117.03
Total Indirect Costs	208,907.28	944,524.79	889,407.76
2006-2007 Direct Costs	8,133,381.99	7,381,349.48	7,381,349.48
2008-2009 Rate	2.57*	12.80*	12.05**

Comparison:			
2008-2009 Actual Direct Costs	7,468,065.31	6,726,120.72	6,726,120.72
Indirect costs based on rate ** multiplied by actual direct costs	191,929.28	860,943.45	810,497.55
2008-2009 Actual Indirect Costs	306,397.76	1,048,342.35	1,048,342.35
2006-2007 Fixed Carry Forward	-16,415.00	0.00	55,117.03
Total Indirect Costs	322,812.76	1,048,342.35	993,225.32
Over/(Under) Recovery	-130,883.48	-187,398.90	-182,727.77

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	306,397.76	1,048,342.35	1,048,342.35
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-130,883.48	-187,398.90	-182,727.77
Total Projected Indirect 2007-2008 (Numerator)	437,281.24	1,235,741.25	1,231,070.12
Direct Costs	7,468,065.31	6,726,120.72	6,726,120.72
Rate for 2010-2011 **	5.86*	18.37*	18.30**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 16070
Form R0418

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	63,845.14	273,001.02	273,001.02
2006-2007 Fixed Carry Forward	-55,074.41	-49,950.13	-49,950.13
Total Indirect Costs	118,919.55	322,951.15	322,951.15
2006-2007 Direct Costs	2,308,086.09	2,098,930.21	2,098,930.21
2008-2009 Rate	5.15*	15.39*	15.39**

Comparison:			
2008-2009 Actual Direct Costs	2,177,287.25	1,972,327.87	1,972,327.87
Indirect costs based on rate ** multiplied by actual direct costs	112,130.29	295,849.18	303,541.26
2008-2009 Actual Indirect Costs	56,341.60	261,300.98	261,300.98
2006-2007 Fixed Carry Forward	-55,074.41	-49,950.13	-49,950.13
Total Indirect Costs	111,416.01	311,251.11	311,251.11
Over/(Under) Recovery	714.28	0.00	-7,709.85

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	56,341.60	261,300.98	261,300.98
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	714.28	0.00	-7,709.85
Total Projected Indirect 2007-2008 (Numerator)	55,627.32	261,300.98	269,010.83
Direct Costs	2,177,287.25	1,972,327.87	1,972,327.87
Rate for 2010-2011 **	2.55*	13.25*	13.64**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 16100
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	138,375.37	470,604.61	470,604.61
2006-2007 Fixed Carry Forward	-3,199.98	0.00	0.00
Total Indirect Costs	141,575.35	470,604.61	470,604.61
2006-2007 Direct Costs	3,246,948.54	2,914,719.30	2,914,719.30
2008-2009 Rate	4.36*	16.15*	16.15**

Comparison:			
2008-2009 Actual Direct Costs	3,518,334.71	3,174,979.48	3,174,979.48
Indirect costs based on rate ** multiplied by actual direct costs	153,399.39	476,246.92	512,759.19
2008-2009 Actual Indirect Costs	127,646.59	471,001.82	471,001.82
2006-2007 Fixed Carry Forward	-3,199.98	0.00	0.00
Total Indirect Costs	130,846.57	471,001.82	471,001.82
Over/(Under) Recovery	22,552.82	0.00	41,757.37

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	127,646.59	471,001.82	471,001.82
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	22,552.82	0.00	41,757.37
Total Projected Indirect 2007-2008 (Numerator)	105,093.77	471,001.82	429,244.45
Direct Costs	3,518,334.71	3,174,979.48	3,174,979.48
Rate for 2010-2011 **	2.99*	14.83*	13.52**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 17000
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	927,751.86	1,091,907.29	1,091,907.29
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	927,751.86	1,091,907.29	1,091,907.29
2006-2007 Direct Costs	5,122,136.17	4,957,980.74	4,957,980.74
2008-2009 Rate	18.11*	22.02*	22.02**

Comparison:			
2008-2009 Actual Direct Costs	7,264,973.40	7,136,561.40	7,136,561.40
Indirect costs based on rate ** multiplied by actual direct costs	1,089,746.01	1,070,484.21	1,571,470.82
2008-2009 Actual Indirect Costs	1,101,842.22	1,230,254.22	1,230,254.22
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,101,842.22	1,230,254.22	1,230,254.22
Over/(Under) Recovery	0.00	0.00	341,216.60

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,101,842.22	1,230,254.22	1,230,254.22
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	341,216.60
Total Projected Indirect 2007-2008 (Numerator)	1,101,842.22	1,230,254.22	889,037.62
Direct Costs	7,264,973.40	7,136,561.40	7,136,561.40
Rate for 2010-2011 **	15.17*	17.24*	12.46**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 17010
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	966,385.11	3,262,600.26	3,262,600.26
2006-2007 Fixed Carry Forward	-135,163.46	0.00	-142,494.96
Total Indirect Costs	1,101,548.57	3,262,600.26	3,405,095.22
2006-2007 Direct Costs	22,214,772.68	19,918,557.53	19,918,557.53
2008-2009 Rate	4.96*	16.38*	17.10**

Comparison:			
2008-2009 Actual Direct Costs	20,944,068.41	18,476,058.24	18,476,058.24
Indirect costs based on rate ** multiplied by actual direct costs	1,038,825.79	2,771,408.74	3,159,405.96
2008-2009 Actual Indirect Costs	958,681.33	3,426,691.50	3,426,691.50
2006-2007 Fixed Carry Forward	-135,163.46	0.00	-142,494.96
Total Indirect Costs	1,093,844.79	3,426,691.50	3,569,186.46
Over/(Under) Recovery	-55,019.00	0.00	-409,780.50

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	958,681.33	3,426,691.50	3,426,691.50
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-55,019.00	0.00	-409,780.50
Total Projected Indirect 2007-2008 (Numerator)	1,013,700.33	3,426,691.50	3,836,472.00
Direct Costs	20,944,068.41	18,476,058.24	18,476,058.24
Rate for 2010-2011 **	4.84*	18.55*	20.76**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 17050
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	125,871.23	364,847.01	364,847.01
2006-2007 Fixed Carry Forward	-46,299.27	-86,530.83	-86,530.83
Total Indirect Costs	172,170.50	451,377.84	451,377.84
2006-2007 Direct Costs	2,473,430.11	2,234,454.33	2,234,454.33
2008-2009 Rate	6.96*	20.20*	20.20**

Comparison:			
2008-2009 Actual Direct Costs	2,534,246.43	2,275,453.42	2,275,453.42
Indirect costs based on rate ** multiplied by actual direct costs	176,383.55	341,318.01	459,641.59
2008-2009 Actual Indirect Costs	138,604.82	397,397.83	397,397.83
2006-2007 Fixed Carry Forward	-46,299.27	-86,530.83	-86,530.83
Total Indirect Costs	184,904.09	483,928.66	483,928.66
Over/(Under) Recovery	-8,520.54	0.00	-24,287.07

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	138,604.82	397,397.83	397,397.83
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-8,520.54	0.00	-24,287.07
Total Projected Indirect 2007-2008 (Numerator)	147,125.36	397,397.83	421,684.90
Direct Costs	2,534,246.43	2,275,453.42	2,275,453.42
Rate for 2010-2011 **	5.81*	17.46*	18.53**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 17090
Form R0418

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	25,825.30	423,257.86	423,257.86
2006-2007 Fixed Carry Forward	-2,980.84	-45,818.27	-45,818.27
Total Indirect Costs	28,806.14	469,076.13	469,076.13
2006-2007 Direct Costs	5,894,860.85	5,497,428.29	5,497,428.29
2008-2009 Rate	0.49*	8.53*	8.53**

Comparison:			
2008-2009 Actual Direct Costs	6,508,146.22	6,101,799.48	6,101,799.48
Indirect costs based on rate ** multiplied by actual direct costs	31,889.92	520,483.50	520,483.50
2008-2009 Actual Indirect Costs	68,093.89	474,440.63	474,440.63
2006-2007 Fixed Carry Forward	-2,980.84	-45,818.27	-45,818.27
Total Indirect Costs	71,074.73	520,258.90	520,258.90
Over/(Under) Recovery	-39,184.81	224.60	224.60

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	68,093.89	474,440.63	474,440.63
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-39,184.81	224.60	224.60
Total Projected Indirect 2007-2008 (Numerator)	107,278.70	474,216.03	474,216.03
Direct Costs	6,508,146.22	6,101,799.48	6,101,799.48
Rate for 2010-2011 **	1.65*	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 2010-2011 Indirect Cost Rates
School District 17110
Form R0418

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	202,199.73	1,141,221.81	1,141,221.81
2006-2007 Fixed Carry Forward	56,573.48	5,885.27	5,885.27
Total Indirect Costs	145,626.25	1,135,336.54	1,135,336.54
2006-2007 Direct Costs	9,511,782.29	8,572,760.21	8,572,760.21
2008-2009 Rate	1.53*	13.24*	13.24**

Comparison:			
2008-2009 Actual Direct Costs	8,897,168.59	8,022,553.87	8,022,553.87
Indirect costs based on rate ** multiplied by actual direct costs	136,126.68	1,062,186.13	1,062,186.13
2008-2009 Actual Indirect Costs	237,239.62	1,111,854.34	1,111,854.34
2006-2007 Fixed Carry Forward	56,573.48	5,885.27	5,885.27
Total Indirect Costs	180,666.14	1,105,969.07	1,105,969.07
Over/(Under) Recovery	-44,539.46	-43,782.94	-43,782.94

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	237,239.62	1,111,854.34	1,111,854.34
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-44,539.46	-43,782.94	-43,782.94
Total Projected Indirect 2007-2008 (Numerator)	281,779.08	1,155,637.28	1,155,637.28
Direct Costs	8,897,168.59	8,022,553.87	8,022,553.87
Rate for 2010-2011 **	3.17*	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 2010-2011 Indirect Cost Rates
School District 17140
Form R0418

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	255,593.39	701,429.84	701,429.84
2006-2007 Fixed Carry Forward	-15,107.13	0.00	10,048.43
Total Indirect Costs	270,700.52	701,429.84	691,381.41
2006-2007 Direct Costs	4,913,722.56	4,467,886.11	4,467,886.11
2008-2009 Rate	5.51*	15.70*	15.47**

Comparison:			
2008-2009 Actual Direct Costs	4,992,822.30	4,499,920.24	4,499,920.24
Indirect costs based on rate ** multiplied by actual direct costs	275,104.51	674,988.04	696,137.66
2008-2009 Actual Indirect Costs	277,709.56	770,611.62	770,611.62
2006-2007 Fixed Carry Forward	-15,107.13	0.00	10,048.43
Total Indirect Costs	292,816.69	770,611.62	760,563.19
Over/(Under) Recovery	-17,712.18	0.00	-64,425.53

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	277,709.56	770,611.62	770,611.62
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-17,712.18	0.00	-64,425.53
Total Projected Indirect 2007-2008 (Numerator)	295,421.74	770,611.62	835,037.15
Direct Costs	4,992,822.30	4,499,920.24	4,499,920.24
Rate for 2010-2011 **	5.92*	17.13*	18.56**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 17160
Form R0418

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	22,531.84	154,555.35	154,555.35
2006-2007 Fixed Carry Forward	-12,301.52	0.00	-34,175.05
Total Indirect Costs	34,833.36	154,555.35	188,730.40
2006-2007 Direct Costs	983,684.31	851,660.80	851,660.80
2008-2009 Rate	3.54*	18.15*	22.16**

Comparison:			
2008-2009 Actual Direct Costs	1,082,313.10	951,287.82	951,287.82
Indirect costs based on rate ** multiplied by actual direct costs	38,313.88	142,693.17	210,805.38
2008-2009 Actual Indirect Costs	13,823.10	144,848.38	144,848.38
2006-2007 Fixed Carry Forward	-12,301.52	0.00	-34,175.05
Total Indirect Costs	26,124.62	144,848.38	179,023.43
Over/(Under) Recovery	12,189.26	0.00	31,781.95

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	13,823.10	144,848.38	144,848.38
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	12,189.26	0.00	31,781.95
Total Projected Indirect 2007-2008 (Numerator)	1,633.84	144,848.38	113,066.43
Direct Costs	1,082,313.10	951,287.82	951,287.82
Rate for 2010-2011 **	0.15*	15.23*	11.89**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 17901
Form R0418

*** Final ***

Joseph K. Lumsden Bahweting Anishnabe Ac
1301 Marquette Avenue
Sault Ste. Marie, MI 49783

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	534,339.34	1,068,183.17	1,068,183.17
2006-2007 Fixed Carry Forward	-139,089.85	0.00	0.00
Total Indirect Costs	673,429.19	1,068,183.17	1,068,183.17
2006-2007 Direct Costs	4,787,625.27	4,253,781.44	4,253,781.44
2008-2009 Rate	14.07*	25.11*	25.11**

Comparison:			
2008-2009 Actual Direct Costs	6,569,398.68	5,484,864.52	5,484,864.52
Indirect costs based on rate ** multiplied by actual direct costs	924,314.39	822,729.68	1,371,216.13
2008-2009 Actual Indirect Costs	530,036.50	1,614,570.66	1,614,570.66
2006-2007 Fixed Carry Forward	-139,089.85	0.00	0.00
Total Indirect Costs	669,126.35	1,614,570.66	1,614,570.66
Over/(Under) Recovery	255,188.04	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	530,036.50	1,614,570.66	1,614,570.66
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	255,188.04	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	274,848.46	1,614,570.66	1,614,570.66
Direct Costs	6,569,398.68	5,484,864.52	5,484,864.52
Rate for 2010-2011 **	4.18*	29.44*	29.44**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 17902
Form R0418

Ojibwe Charter School
11507 West Industrial Drive
Brimley, MI 49715

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	15,563.38	143,449.58	143,449.58
2006-2007 Fixed Carry Forward	4,560.28	13,036.48	13,036.48
Total Indirect Costs	11,003.10	130,413.10	130,413.10
2006-2007 Direct Costs	1,387,838.38	1,259,952.18	1,259,952.18
2008-2009 Rate	0.79*	10.35*	10.35**

Comparison:			
2008-2009 Actual Direct Costs	1,219,263.99	1,084,074.72	1,084,074.72
Indirect costs based on rate ** multiplied by actual direct costs	9,632.19	112,201.73	112,201.73
2008-2009 Actual Indirect Costs	56,284.77	191,474.04	191,474.04
2006-2007 Fixed Carry Forward	4,560.28	13,036.48	13,036.48
Total Indirect Costs	51,724.49	178,437.56	178,437.56
Over/(Under) Recovery	-42,092.30	-66,235.83	-66,235.83

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	56,284.77	191,474.04	191,474.04
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-42,092.30	-66,235.83	-66,235.83
Total Projected Indirect 2007-2008 (Numerator)	98,377.07	257,709.87	257,709.87
Direct Costs	1,219,263.99	1,084,074.72	1,084,074.72
Rate for 2010-2011 **	8.07*	23.77*	23.77**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 18000
Form R0418

*** Final ***

Clare-Gladwin Regional Education Service
4041 E. Mannsiding Road
Clare, MI 48617

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	669,118.14	1,007,155.82	1,007,155.82
2006-2007 Fixed Carry Forward	-65,195.61	0.00	49,514.11
Total Indirect Costs	734,313.75	1,007,155.82	957,641.71
2006-2007 Direct Costs	8,955,991.72	8,617,954.04	8,617,954.04
2008-2009 Rate	8.20*	11.69*	11.11**

Comparison:			
2008-2009 Actual Direct Costs	10,285,153.96	9,969,494.35	9,969,494.35
Indirect costs based on rate ** multiplied by actual direct costs	843,382.62	1,165,433.89	1,107,610.82
2008-2009 Actual Indirect Costs	763,699.25	1,079,358.86	1,079,358.86
2006-2007 Fixed Carry Forward	-65,195.61	0.00	49,514.11
Total Indirect Costs	828,894.86	1,079,358.86	1,029,844.75
Over/(Under) Recovery	14,487.76	86,075.03	77,766.07

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	763,699.25	1,079,358.86	1,079,358.86
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	14,487.76	86,075.03	77,766.07
Total Projected Indirect 2007-2008 (Numerator)	749,211.49	993,283.83	1,001,592.79
Direct Costs	10,285,153.96	9,969,494.35	9,969,494.35
Rate for 2010-2011 **	7.28*	9.96*	10.05**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 18010
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	444,774.00	1,785,370.58	1,785,370.58
2006-2007 Fixed Carry Forward	-41,004.42	0.00	-62,606.37
Total Indirect Costs	485,778.42	1,785,370.58	1,847,976.95
2006-2007 Direct Costs	11,462,949.01	10,122,352.43	10,122,352.43
2008-2009 Rate	4.24*	17.64*	18.26**

Comparison:			
2008-2009 Actual Direct Costs	11,846,549.57	10,424,782.88	10,424,782.88
Indirect costs based on rate ** multiplied by actual direct costs	502,293.70	1,563,717.43	1,903,565.35
2008-2009 Actual Indirect Costs	484,787.90	1,906,554.59	1,906,554.59
2006-2007 Fixed Carry Forward	-41,004.42	0.00	-62,606.37
Total Indirect Costs	525,792.32	1,906,554.59	1,969,160.96
Over/(Under) Recovery	-23,498.62	0.00	-65,595.61

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	484,787.90	1,906,554.59	1,906,554.59
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-23,498.62	0.00	-65,595.61
Total Projected Indirect 2007-2008 (Numerator)	508,286.52	1,906,554.59	1,972,150.20
Direct Costs	11,846,549.57	10,424,782.88	10,424,782.88
Rate for 2010-2011 **	4.29*	18.29*	18.92**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 18020
Form R0418

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	548,942.14	1,625,064.88	1,625,064.88
2006-2007 Fixed Carry Forward	-286,333.19	-534,250.56	-534,250.56
Total Indirect Costs	835,275.33	2,159,315.44	2,159,315.44
2006-2007 Direct Costs	11,680,061.83	10,603,939.09	10,603,939.09
2008-2009 Rate	7.15*	20.36*	20.36**

Comparison:			
2008-2009 Actual Direct Costs	12,249,893.71	11,036,640.44	11,036,640.44
Indirect costs based on rate ** multiplied by actual direct costs	875,867.40	1,655,496.07	2,247,059.99
2008-2009 Actual Indirect Costs	527,484.80	1,740,738.07	1,740,738.07
2006-2007 Fixed Carry Forward	-286,333.19	-534,250.56	-534,250.56
Total Indirect Costs	813,817.99	2,274,988.63	2,274,988.63
Over/(Under) Recovery	62,049.41	0.00	-27,928.64

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	527,484.80	1,740,738.07	1,740,738.07
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	62,049.41	0.00	-27,928.64
Total Projected Indirect 2007-2008 (Numerator)	465,435.39	1,740,738.07	1,768,666.71
Direct Costs	12,249,893.71	11,036,640.44	11,036,640.44
Rate for 2010-2011 **	3.80*	15.77*	16.03**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 18060
Form R0418

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	405,228.80	1,855,809.84	1,855,809.84
2006-2007 Fixed Carry Forward	-69,792.12	94,620.55	94,620.55
Total Indirect Costs	475,020.92	1,761,189.29	1,761,189.29
2006-2007 Direct Costs	15,916,758.56	14,466,177.52	14,466,177.52
2008-2009 Rate	2.98*	12.17*	12.17**

Comparison:			
2008-2009 Actual Direct Costs	14,420,005.89	13,081,077.72	13,081,077.72
Indirect costs based on rate ** multiplied by actual direct costs	429,716.18	1,591,967.16	1,591,967.16
2008-2009 Actual Indirect Costs	423,549.31	1,762,477.48	1,762,477.48
2006-2007 Fixed Carry Forward	-69,792.12	94,620.55	94,620.55
Total Indirect Costs	493,341.43	1,667,856.93	1,667,856.93
Over/(Under) Recovery	-63,625.25	-75,889.77	-75,889.77

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	423,549.31	1,762,477.48	1,762,477.48
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-63,625.25	-75,889.77	-75,889.77
Total Projected Indirect 2007-2008 (Numerator)	487,174.56	1,838,367.25	1,838,367.25
Direct Costs	14,420,005.89	13,081,077.72	13,081,077.72
Rate for 2010-2011 **	3.38*	14.05*	14.05**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 19000
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	591,058.09	1,271,462.93	1,271,462.93
2006-2007 Fixed Carry Forward	-150,857.24	-308,373.40	-308,373.40
Total Indirect Costs	741,915.33	1,579,836.33	1,579,836.33
2006-2007 Direct Costs	11,158,639.39	10,478,234.55	10,478,234.55
2008-2009 Rate	6.65*	15.08*	15.08**

Comparison:			
2008-2009 Actual Direct Costs	12,547,176.89	11,887,568.18	11,887,568.18
Indirect costs based on rate ** multiplied by actual direct costs	834,387.26	1,783,135.23	1,792,645.28
2008-2009 Actual Indirect Costs	655,575.77	1,315,184.48	1,315,184.48
2006-2007 Fixed Carry Forward	-150,857.24	-308,373.40	-308,373.40
Total Indirect Costs	806,433.01	1,623,557.88	1,623,557.88
Over/(Under) Recovery	27,954.25	0.00	169,087.40

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	655,575.77	1,315,184.48	1,315,184.48
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	27,954.25	0.00	169,087.40
Total Projected Indirect 2007-2008 (Numerator)	627,621.52	1,315,184.48	1,146,097.08
Direct Costs	12,547,176.89	11,887,568.18	11,887,568.18
Rate for 2010-2011 **	5.00*	11.06*	9.64**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 19010
Form R0418

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	895,282.42	3,377,426.13	3,377,426.13
2006-2007 Fixed Carry Forward	39,505.37	0.00	-213,304.78
Total Indirect Costs	855,777.05	3,377,426.13	3,590,730.91
2006-2007 Direct Costs	22,562,785.29	20,080,641.58	20,080,641.58
2008-2009 Rate	3.79*	16.82*	17.88**

Comparison:			
2008-2009 Actual Direct Costs	23,165,778.91	20,765,635.25	20,765,635.25
Indirect costs based on rate ** multiplied by actual direct costs	877,983.02	3,114,845.29	3,712,895.58
2008-2009 Actual Indirect Costs	917,077.60	3,317,221.26	3,317,221.26
2006-2007 Fixed Carry Forward	39,505.37	0.00	-213,304.78
Total Indirect Costs	877,572.23	3,317,221.26	3,530,526.04
Over/(Under) Recovery	410.79	0.00	182,369.54

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	917,077.60	3,317,221.26	3,317,221.26
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	410.79	0.00	182,369.54
Total Projected Indirect 2007-2008 (Numerator)	916,666.81	3,317,221.26	3,134,851.72
Direct Costs	23,165,778.91	20,765,635.25	20,765,635.25
Rate for 2010-2011 **	3.96*	15.97*	15.10**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 19070
Form R0418

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	36,302.01	630,107.37	630,107.37
2006-2007 Fixed Carry Forward	-3,516.91	-297,333.55	-297,333.55
Total Indirect Costs	39,818.92	927,440.92	927,440.92
2006-2007 Direct Costs	4,340,031.70	3,746,226.34	3,746,226.34
2008-2009 Rate	0.92*	24.76*	24.76**

Comparison:			
2008-2009 Actual Direct Costs	4,244,475.47	3,894,297.81	3,894,297.81
Indirect costs based on rate ** multiplied by actual direct costs	39,049.17	584,144.67	964,228.14
2008-2009 Actual Indirect Costs	48,370.00	398,547.66	398,547.66
2006-2007 Fixed Carry Forward	-3,516.91	-297,333.55	-297,333.55
Total Indirect Costs	51,886.91	695,881.21	695,881.21
Over/(Under) Recovery	-12,837.74	0.00	268,346.93

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	48,370.00	398,547.66	398,547.66
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-12,837.74	0.00	268,346.93
Total Projected Indirect 2007-2008 (Numerator)	61,207.74	398,547.66	130,200.73
Direct Costs	4,244,475.47	3,894,297.81	3,894,297.81
Rate for 2010-2011 **	1.44*	10.23*	3.34**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 19100
Form R0418

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	229,881.36	1,162,361.48	1,162,361.48
2006-2007 Fixed Carry Forward	60,033.56	0.00	-38,690.71
Total Indirect Costs	169,847.80	1,162,361.48	1,201,052.19
2006-2007 Direct Costs	7,441,527.31	6,509,047.19	6,509,047.19
2008-2009 Rate	2.28*	17.86*	18.45**

Comparison:			
2008-2009 Actual Direct Costs	7,974,308.16	7,025,642.59	7,025,642.59
Indirect costs based on rate ** multiplied by actual direct costs	181,814.23	1,053,846.39	1,296,231.06
2008-2009 Actual Indirect Costs	246,185.94	1,194,851.51	1,194,851.51
2006-2007 Fixed Carry Forward	60,033.56	0.00	-38,690.71
Total Indirect Costs	186,152.38	1,194,851.51	1,233,542.22
Over/(Under) Recovery	-4,338.15	0.00	62,688.84

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	246,185.94	1,194,851.51	1,194,851.51
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-4,338.15	0.00	62,688.84
Total Projected Indirect 2007-2008 (Numerator)	250,524.09	1,194,851.51	1,132,162.67
Direct Costs	7,974,308.16	7,025,642.59	7,025,642.59
Rate for 2010-2011 **	3.14*	17.01*	16.11**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 19120
Form R0418

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	88,208.00	1,558,186.53	1,558,186.53
2006-2007 Fixed Carry Forward	873.80	-97,891.90	-97,891.90
Total Indirect Costs	87,334.20	1,656,078.43	1,656,078.43
2006-2007 Direct Costs	13,892,495.32	12,422,516.79	12,422,516.79
2008-2009 Rate	0.63*	13.33*	13.33**

Comparison:			
2008-2009 Actual Direct Costs	14,818,146.32	13,212,958.84	13,212,958.84
Indirect costs based on rate ** multiplied by actual direct costs	93,354.32	1,761,287.41	1,761,287.41
2008-2009 Actual Indirect Costs	430,995.25	2,036,182.73	2,036,182.73
2006-2007 Fixed Carry Forward	873.80	-97,891.90	-97,891.90
Total Indirect Costs	430,121.45	2,134,074.63	2,134,074.63
Over/(Under) Recovery	-336,767.13	-372,787.22	-372,787.22

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	430,995.25	2,036,182.73	2,036,182.73
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-336,767.13	-372,787.22	-372,787.22
Total Projected Indirect 2007-2008 (Numerator)	767,762.38	2,408,969.95	2,408,969.95
Direct Costs	14,818,146.32	13,212,958.84	13,212,958.84
Rate for 2010-2011 **	5.18*	18.23*	18.23**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 19125
Form R0418

*** Final ***

Pewamo-Westphalia Community Schools
5101 S. Clintonia Road
Westphalia, MI 48894

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	170,983.67	758,950.96	758,950.96
2006-2007 Fixed Carry Forward	6,078.06	0.00	-60,945.48
Total Indirect Costs	164,905.61	758,950.96	819,896.44
2006-2007 Direct Costs	5,192,426.17	4,604,458.88	4,604,458.88
2008-2009 Rate	3.18*	16.48*	17.81**

Comparison:			
2008-2009 Actual Direct Costs	5,446,075.12	4,840,565.06	4,840,565.06
Indirect costs based on rate ** multiplied by actual direct costs	173,185.19	726,084.76	862,104.64
2008-2009 Actual Indirect Costs	181,832.88	787,342.94	787,342.94
2006-2007 Fixed Carry Forward	6,078.06	0.00	-60,945.48
Total Indirect Costs	175,754.82	787,342.94	848,288.42
Over/(Under) Recovery	-2,569.63	0.00	13,816.22

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	181,832.88	787,342.94	787,342.94
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-2,569.63	0.00	13,816.22
Total Projected Indirect 2007-2008 (Numerator)	184,402.51	787,342.94	773,526.72
Direct Costs	5,446,075.12	4,840,565.06	4,840,565.06
Rate for 2010-2011 **	3.39*	16.27*	15.98**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 19140
Form R0418

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,047,307.38	4,511,671.73	4,511,671.73
2006-2007 Fixed Carry Forward	-75,100.02	0.00	-843,422.41
Total Indirect Costs	1,122,407.40	4,511,671.73	5,355,094.14
2006-2007 Direct Costs	25,466,505.72	22,002,141.37	22,002,141.37
2008-2009 Rate	4.41*	20.51*	24.34**

Comparison:			
2008-2009 Actual Direct Costs	26,075,982.95	22,960,912.08	22,960,912.08
Indirect costs based on rate ** multiplied by actual direct costs	1,149,950.85	3,444,136.81	5,588,686.00
2008-2009 Actual Indirect Costs	1,016,408.50	4,131,479.37	4,131,479.37
2006-2007 Fixed Carry Forward	-75,100.02	0.00	-843,422.41
Total Indirect Costs	1,091,508.52	4,131,479.37	4,974,901.78
Over/(Under) Recovery	58,442.33	0.00	613,784.22

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,016,408.50	4,131,479.37	4,131,479.37
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	58,442.33	0.00	613,784.22
Total Projected Indirect 2007-2008 (Numerator)	957,966.17	4,131,479.37	3,517,695.15
Direct Costs	26,075,982.95	22,960,912.08	22,960,912.08
Rate for 2010-2011 **	3.67*	17.99*	15.32**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 20015
Form R0418

*** Final ***

Crawford AuSable Schools
1135 N Old 27
Grayling, MI 49738

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	656,121.20	2,380,851.77	2,380,851.77
2006-2007 Fixed Carry Forward	-11,799.41	0.00	-113,114.84
Total Indirect Costs	667,920.61	2,380,851.77	2,493,966.61
2006-2007 Direct Costs	15,859,911.01	14,135,180.44	14,135,180.44
2008-2009 Rate	4.21*	16.84*	17.64**

Comparison:			
2008-2009 Actual Direct Costs	15,154,782.58	13,399,132.09	13,399,132.09
Indirect costs based on rate ** multiplied by actual direct costs	638,016.35	2,009,869.81	2,363,606.90
2008-2009 Actual Indirect Costs	669,566.64	2,425,217.13	2,425,217.13
2006-2007 Fixed Carry Forward	-11,799.41	0.00	-113,114.84
Total Indirect Costs	681,366.05	2,425,217.13	2,538,331.97
Over/(Under) Recovery	-43,349.70	0.00	-174,725.07

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	669,566.64	2,425,217.13	2,425,217.13
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-43,349.70	0.00	-174,725.07
Total Projected Indirect 2007-2008 (Numerator)	712,916.34	2,425,217.13	2,599,942.20
Direct Costs	15,154,782.58	13,399,132.09	13,399,132.09
Rate for 2010-2011 **	4.70*	18.10*	19.40**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 21000
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	783,083.28	1,247,921.07	1,247,921.07
2006-2007 Fixed Carry Forward	-34,674.79	0.00	-47,435.29
Total Indirect Costs	817,758.07	1,247,921.07	1,295,356.36
2006-2007 Direct Costs	9,281,857.00	8,817,019.21	8,817,019.21
2008-2009 Rate	8.81*	14.15*	14.69**

Comparison:			
2008-2009 Actual Direct Costs	10,102,432.47	9,526,849.51	9,526,849.51
Indirect costs based on rate ** multiplied by actual direct costs	890,024.30	1,348,049.21	1,399,494.19
2008-2009 Actual Indirect Costs	812,722.45	1,388,305.41	1,388,305.41
2006-2007 Fixed Carry Forward	-34,674.79	0.00	-47,435.29
Total Indirect Costs	847,397.24	1,388,305.41	1,435,740.70
Over/(Under) Recovery	42,627.06	-40,256.20	-36,246.51

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	812,722.45	1,388,305.41	1,388,305.41
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	42,627.06	-40,256.20	-36,246.51
Total Projected Indirect 2007-2008 (Numerator)	770,095.39	1,428,561.61	1,424,551.92
Direct Costs	10,102,432.47	9,526,849.51	9,526,849.51
Rate for 2010-2011 **	7.62*	15.00*	14.95**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 21010
Form R0418

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	394,418.40	2,666,877.57	2,666,877.57
2006-2007 Fixed Carry Forward	-29,482.40	-147,214.45	-147,214.45
Total Indirect Costs	423,900.80	2,814,092.02	2,814,092.02
2006-2007 Direct Costs	23,186,836.38	20,914,377.21	20,914,377.21
2008-2009 Rate	1.83*	13.46*	13.46**

Comparison:			
2008-2009 Actual Direct Costs	23,476,639.33	21,201,217.08	21,201,217.08
Indirect costs based on rate ** multiplied by actual direct costs	429,622.50	2,853,683.82	2,853,683.82
2008-2009 Actual Indirect Costs	420,332.15	2,695,754.40	2,695,754.40
2006-2007 Fixed Carry Forward	-29,482.40	-147,214.45	-147,214.45
Total Indirect Costs	449,814.55	2,842,968.85	2,842,968.85
Over/(Under) Recovery	-20,192.05	10,714.97	10,714.97

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	420,332.15	2,695,754.40	2,695,754.40
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-20,192.05	10,714.97	10,714.97
Total Projected Indirect 2007-2008 (Numerator)	440,524.20	2,685,039.43	2,685,039.43
Direct Costs	23,476,639.33	21,201,217.08	21,201,217.08
Rate for 2010-2011 **	1.88*	12.66*	12.66**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 21025
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	259,713.87	1,498,171.19	1,498,171.19
2006-2007 Fixed Carry Forward	-79,009.06	-166,339.63	-166,339.63
Total Indirect Costs	338,722.93	1,664,510.82	1,664,510.82
2006-2007 Direct Costs	12,737,457.03	11,498,999.71	11,498,999.71
2008-2009 Rate	2.66*	14.48*	14.48**

Comparison:			
2008-2009 Actual Direct Costs	12,330,824.26	11,137,308.13	11,137,308.13
Indirect costs based on rate ** multiplied by actual direct costs	327,999.93	1,612,682.22	1,612,682.22
2008-2009 Actual Indirect Costs	247,533.99	1,441,050.12	1,441,050.12
2006-2007 Fixed Carry Forward	-79,009.06	-166,339.63	-166,339.63
Total Indirect Costs	326,543.05	1,607,389.75	1,607,389.75
Over/(Under) Recovery	1,456.88	5,292.47	5,292.47

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	247,533.99	1,441,050.12	1,441,050.12
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	1,456.88	5,292.47	5,292.47
Total Projected Indirect 2007-2008 (Numerator)	246,077.11	1,435,757.65	1,435,757.65
Direct Costs	12,330,824.26	11,137,308.13	11,137,308.13
Rate for 2010-2011 **	2.00*	12.89*	12.89**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 21060
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	228,101.28	581,263.52	581,263.52
2006-2007 Fixed Carry Forward	20,628.58	0.00	0.00
Total Indirect Costs	207,472.70	581,263.52	581,263.52
2006-2007 Direct Costs	3,402,089.34	3,048,927.10	3,048,927.10
2008-2009 Rate	6.10*	19.06*	19.06**

Comparison:			
2008-2009 Actual Direct Costs	3,601,466.43	3,238,671.96	3,238,671.96
Indirect costs based on rate ** multiplied by actual direct costs	219,689.45	485,800.79	617,290.88
2008-2009 Actual Indirect Costs	245,026.92	607,821.39	607,821.39
2006-2007 Fixed Carry Forward	20,628.58	0.00	0.00
Total Indirect Costs	224,398.34	607,821.39	607,821.39
Over/(Under) Recovery	-4,708.89	0.00	9,469.49

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	245,026.92	607,821.39	607,821.39
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-4,708.89	0.00	9,469.49
Total Projected Indirect 2007-2008 (Numerator)	249,735.81	607,821.39	598,351.90
Direct Costs	3,601,466.43	3,238,671.96	3,238,671.96
Rate for 2010-2011 **	6.93*	18.77*	18.48**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 21065
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	121,915.65	367,692.29	367,692.29
2006-2007 Fixed Carry Forward	17,227.63	0.00	-28,096.36
Total Indirect Costs	104,688.02	367,692.29	395,788.65
2006-2007 Direct Costs	2,478,127.55	2,232,350.91	2,232,350.91
2008-2009 Rate	4.22*	16.47*	17.73**

Comparison:			
2008-2009 Actual Direct Costs	2,455,252.23	2,208,864.57	2,208,864.57
Indirect costs based on rate ** multiplied by actual direct costs	103,611.64	331,329.69	391,631.69
2008-2009 Actual Indirect Costs	135,483.27	381,870.93	381,870.93
2006-2007 Fixed Carry Forward	17,227.63	0.00	-28,096.36
Total Indirect Costs	118,255.64	381,870.93	409,967.29
Over/(Under) Recovery	-14,644.00	0.00	-18,335.60

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	135,483.27	381,870.93	381,870.93
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-14,644.00	0.00	-18,335.60
Total Projected Indirect 2007-2008 (Numerator)	150,127.27	381,870.93	400,206.53
Direct Costs	2,455,252.23	2,208,864.57	2,208,864.57
Rate for 2010-2011 **	6.11*	17.29*	18.12**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 21090
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	228,784.73	605,819.50	605,819.50
2006-2007 Fixed Carry Forward	-76,687.91	0.00	-40,949.26
Total Indirect Costs	305,472.64	605,819.50	646,768.76
2006-2007 Direct Costs	4,651,278.77	4,274,244.00	4,274,244.00
2008-2009 Rate	6.57*	14.17*	15.13**

Comparison:			
2008-2009 Actual Direct Costs	4,620,453.33	4,235,289.48	4,235,289.48
Indirect costs based on rate ** multiplied by actual direct costs	303,563.78	600,140.52	640,799.30
2008-2009 Actual Indirect Costs	265,538.44	650,702.29	650,702.29
2006-2007 Fixed Carry Forward	-76,687.91	0.00	-40,949.26
Total Indirect Costs	342,226.35	650,702.29	691,651.55
Over/(Under) Recovery	-38,662.57	-50,561.77	-50,852.25

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	265,538.44	650,702.29	650,702.29
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-38,662.57	-50,561.77	-50,852.25
Total Projected Indirect 2007-2008 (Numerator)	304,201.01	701,264.06	701,554.54
Direct Costs	4,620,453.33	4,235,289.48	4,235,289.48
Rate for 2010-2011 **	6.58*	16.56*	16.56**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 21135
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	66,333.00	288,305.08	288,305.08
2006-2007 Fixed Carry Forward	0.00	-95,130.82	-95,130.82
Total Indirect Costs	66,333.00	383,435.90	383,435.90
2006-2007 Direct Costs	2,124,458.77	1,902,486.69	1,902,486.69
2008-2009 Rate	3.12*	20.15*	20.15**

Comparison:			
2008-2009 Actual Direct Costs	2,132,907.18	1,909,490.90	1,909,490.90
Indirect costs based on rate ** multiplied by actual direct costs	66,546.70	286,423.64	384,762.42
2008-2009 Actual Indirect Costs	72,752.48	296,168.76	296,168.76
2006-2007 Fixed Carry Forward	0.00	-95,130.82	-95,130.82
Total Indirect Costs	72,752.48	391,299.58	391,299.58
Over/(Under) Recovery	-6,205.78	0.00	-6,537.16

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	72,752.48	296,168.76	296,168.76
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-6,205.78	0.00	-6,537.16
Total Projected Indirect 2007-2008 (Numerator)	78,958.26	296,168.76	302,705.92
Direct Costs	2,132,907.18	1,909,490.90	1,909,490.90
Rate for 2010-2011 **	3.70*	15.51*	15.85**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 22000
Form R0418

*** Final ***

Dickinson-Iron ISD
1074 Pyle Drive
Kingsford, MI 49802

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	617,055.08	1,007,219.41	1,007,219.41
2006-2007 Fixed Carry Forward	17,527.26	-86,861.02	-86,861.02
Total Indirect Costs	599,527.82	1,094,080.43	1,094,080.43
2006-2007 Direct Costs	8,197,402.39	7,807,238.06	7,807,238.06
2008-2009 Rate	7.31*	14.01*	14.01**

Comparison:			
2008-2009 Actual Direct Costs	8,949,180.05	8,612,113.72	8,612,113.72
Indirect costs based on rate ** multiplied by actual direct costs	654,185.06	1,206,557.13	1,206,557.13
2008-2009 Actual Indirect Costs	656,290.46	993,356.79	993,356.79
2006-2007 Fixed Carry Forward	17,527.26	-86,861.02	-86,861.02
Total Indirect Costs	638,763.20	1,080,217.81	1,080,217.81
Over/(Under) Recovery	15,421.86	126,339.32	126,339.32

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	656,290.46	993,356.79	993,356.79
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	15,421.86	126,339.32	126,339.32
Total Projected Indirect 2007-2008 (Numerator)	640,868.60	867,017.47	867,017.47
Direct Costs	8,949,180.05	8,612,113.72	8,612,113.72
Rate for 2010-2011 **	7.16*	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 2010-2011 Indirect Cost Rates
School District 22010
Form R0418

Iron Mountain Public Schools
217 Izzo-Mariucci Way
Iron Mountain, MI 49801

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	447,819.50	1,732,691.45	1,732,691.45
2006-2007 Fixed Carry Forward	-67,563.12	0.00	-132,654.14
Total Indirect Costs	515,382.62	1,732,691.45	1,865,345.59
2006-2007 Direct Costs	10,631,155.02	9,346,283.07	9,346,283.07
2008-2009 Rate	4.85*	18.54*	19.96**

Comparison:			
2008-2009 Actual Direct Costs	10,747,144.25	9,515,704.15	9,515,704.15
Indirect costs based on rate ** multiplied by actual direct costs	521,236.50	1,427,355.62	1,899,334.55
2008-2009 Actual Indirect Costs	388,957.86	1,620,397.96	1,620,397.96
2006-2007 Fixed Carry Forward	-67,563.12	0.00	-132,654.14
Total Indirect Costs	456,520.98	1,620,397.96	1,753,052.10
Over/(Under) Recovery	64,715.52	0.00	146,282.45

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	388,957.86	1,620,397.96	1,620,397.96
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	64,715.52	0.00	146,282.45
Total Projected Indirect 2007-2008 (Numerator)	324,242.34	1,620,397.96	1,474,115.51
Direct Costs	10,747,144.25	9,515,704.15	9,515,704.15
Rate for 2010-2011 **	3.02*	17.03*	15.49**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 22025
Form R0418

Norway-Vulcan Area Schools
300 Section Street
Norway, MI 49870

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	113,432.19	736,068.85	736,068.85
2006-2007 Fixed Carry Forward	62,504.45	-4,992.74	-4,992.74
Total Indirect Costs	50,927.74	741,061.59	741,061.59
2006-2007 Direct Costs	6,931,433.54	6,308,796.88	6,308,796.88
2008-2009 Rate	0.73*	11.75*	11.75**

Comparison:			
2008-2009 Actual Direct Costs	7,042,807.81	6,375,954.88	6,375,954.88
Indirect costs based on rate ** multiplied by actual direct costs	51,412.50	749,174.70	749,174.70
2008-2009 Actual Indirect Costs	210,871.11	877,724.04	877,724.04
2006-2007 Fixed Carry Forward	62,504.45	-4,992.74	-4,992.74
Total Indirect Costs	148,366.66	882,716.78	882,716.78
Over/(Under) Recovery	-96,954.16	-133,542.08	-133,542.08

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	210,871.11	877,724.04	877,724.04
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-96,954.16	-133,542.08	-133,542.08
Total Projected Indirect 2007-2008 (Numerator)	307,825.27	1,011,266.12	1,011,266.12
Direct Costs	7,042,807.81	6,375,954.88	6,375,954.88
Rate for 2010-2011 **	4.37*	15.86*	15.86**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 22030
Form R0418

*** Final ***

Breitung Township Schools
2000 W. Pyle Drive
Kingsford, MI 49802

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	609,387.16	1,872,166.41	1,872,166.41
2006-2007 Fixed Carry Forward	156,911.26	0.00	304,314.61
Total Indirect Costs	452,475.90	1,872,166.41	1,567,851.80
2006-2007 Direct Costs	14,419,304.22	13,156,524.97	13,156,524.97
2008-2009 Rate	3.14*	14.23*	11.92**

Comparison:			
2008-2009 Actual Direct Costs	14,670,447.26	13,390,936.63	13,390,936.63
Indirect costs based on rate ** multiplied by actual direct costs	460,652.04	1,905,530.28	1,596,199.65
2008-2009 Actual Indirect Costs	439,032.54	1,718,543.17	1,718,543.17
2006-2007 Fixed Carry Forward	156,911.26	0.00	304,314.61
Total Indirect Costs	282,121.28	1,718,543.17	1,414,228.56
Over/(Under) Recovery	178,530.76	186,987.11	181,971.09

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	439,032.54	1,718,543.17	1,718,543.17
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	178,530.76	186,987.11	181,971.09
Total Projected Indirect 2007-2008 (Numerator)	260,501.78	1,531,556.06	1,536,572.08
Direct Costs	14,670,447.26	13,390,936.63	13,390,936.63
Rate for 2010-2011 **	1.78*	11.44*	11.47**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 22045
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	133,153.80	501,949.78	501,949.78
2006-2007 Fixed Carry Forward	-249.57	0.00	0.00
Total Indirect Costs	133,403.37	501,949.78	501,949.78
2006-2007 Direct Costs	3,023,978.66	2,655,182.68	2,655,182.68
2008-2009 Rate	4.41*	18.90*	18.90**

Comparison:			
2008-2009 Actual Direct Costs	2,997,743.24	2,634,088.87	2,634,088.87
Indirect costs based on rate ** multiplied by actual direct costs	132,200.48	395,113.33	497,842.80
2008-2009 Actual Indirect Costs	139,377.58	503,031.95	503,031.95
2006-2007 Fixed Carry Forward	-249.57	0.00	0.00
Total Indirect Costs	139,627.15	503,031.95	503,031.95
Over/(Under) Recovery	-7,426.67	0.00	-5,189.15

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	139,377.58	503,031.95	503,031.95
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-7,426.67	0.00	-5,189.15
Total Projected Indirect 2007-2008 (Numerator)	146,804.25	503,031.95	508,221.10
Direct Costs	2,997,743.24	2,634,088.87	2,634,088.87
Rate for 2010-2011 **	4.90*	19.10*	19.29**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 23000
Form R0418

*** Final ***

Eaton ISD
1790 E. Packard Highway
Charlotte, MI 48813

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,122,139.56	1,645,835.92	1,645,835.92
2006-2007 Fixed Carry Forward	92,869.13	674,206.19	674,206.19
Total Indirect Costs	1,029,270.43	971,629.73	971,629.73
2006-2007 Direct Costs	23,672,615.29	23,148,918.93	23,148,918.93
2008-2009 Rate	4.35*	4.20*	4.20**

Comparison:			
2008-2009 Actual Direct Costs	23,325,897.53	22,859,585.71	22,859,585.71
Indirect costs based on rate ** multiplied by actual direct costs	1,014,676.54	960,102.60	960,102.60
2008-2009 Actual Indirect Costs	1,563,323.50	2,029,635.32	2,029,635.32
2006-2007 Fixed Carry Forward	92,869.13	674,206.19	674,206.19
Total Indirect Costs	1,470,454.37	1,355,429.13	1,355,429.13
Over/(Under) Recovery	-455,777.83	-395,326.53	-395,326.53

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,563,323.50	2,029,635.32	2,029,635.32
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-455,777.83	-395,326.53	-395,326.53
Total Projected Indirect 2007-2008 (Numerator)	2,019,101.33	2,424,961.85	2,424,961.85
Direct Costs	23,325,897.53	22,859,585.71	22,859,585.71
Rate for 2010-2011 **	8.66*	10.61*	10.61**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 23010
Form R0418

*** Final ***

Bellevue Community Schools
201 West Street
Bellevue, MI 49021

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	303,307.76	1,283,818.11	1,283,818.11
2006-2007 Fixed Carry Forward	1,067.66	0.00	0.00
Total Indirect Costs	302,240.10	1,283,818.11	1,283,818.11
2006-2007 Direct Costs	6,287,218.37	5,306,708.02	5,306,708.02
2008-2009 Rate	4.81*	24.19*	24.19**

Comparison:			
2008-2009 Actual Direct Costs	6,035,249.25	5,078,932.32	5,078,932.32
Indirect costs based on rate ** multiplied by actual direct costs	290,295.49	761,839.85	1,228,593.73
2008-2009 Actual Indirect Costs	275,944.31	1,232,261.24	1,232,261.24
2006-2007 Fixed Carry Forward	1,067.66	0.00	0.00
Total Indirect Costs	274,876.65	1,232,261.24	1,232,261.24
Over/(Under) Recovery	15,418.84	0.00	-3,667.51

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	275,944.31	1,232,261.24	1,232,261.24
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	15,418.84	0.00	-3,667.51
Total Projected Indirect 2007-2008 (Numerator)	260,525.47	1,232,261.24	1,235,928.75
Direct Costs	6,035,249.25	5,078,932.32	5,078,932.32
Rate for 2010-2011 **	4.32*	24.26*	24.33**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 23030
Form R0418

Charlotte Public Schools
378 State Street
Charlotte, MI 48813

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	478,778.14	3,015,495.32	3,015,495.32
2006-2007 Fixed Carry Forward	-49,415.10	20,674.20	20,674.20
Total Indirect Costs	528,193.24	2,994,821.12	2,994,821.12
2006-2007 Direct Costs	26,843,942.05	24,307,224.87	24,307,224.87
2008-2009 Rate	1.97*	12.32*	12.32**

Comparison:			
2008-2009 Actual Direct Costs	28,144,833.42	24,602,454.44	24,602,454.44
Indirect costs based on rate ** multiplied by actual direct costs	554,453.22	3,031,022.39	3,031,022.39
2008-2009 Actual Indirect Costs	510,824.89	4,053,203.87	4,053,203.87
2006-2007 Fixed Carry Forward	-49,415.10	20,674.20	20,674.20
Total Indirect Costs	560,239.99	4,032,529.67	4,032,529.67
Over/(Under) Recovery	-5,786.77	-1,001,507.28	-1,001,507.28

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	510,824.89	4,053,203.87	4,053,203.87
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-5,786.77	-1,001,507.28	-1,001,507.28
Total Projected Indirect 2007-2008 (Numerator)	516,611.66	5,054,711.15	5,054,711.15
Direct Costs	28,144,833.42	24,602,454.44	24,602,454.44
Rate for 2010-2011 **	1.84*	20.55*	20.55**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 23050
Form R0418

*** Final ***

Eaton Rapids Public Schools
912 S. Greyhound Drive
Eaton Rapids, MI 48827

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	725,551.01	3,281,294.83	3,281,294.83
2006-2007 Fixed Carry Forward	-112,288.67	0.00	-306,316.95
Total Indirect Costs	837,839.68	3,281,294.83	3,587,611.78
2006-2007 Direct Costs	24,191,964.88	21,636,221.06	21,636,221.06
2008-2009 Rate	3.46*	15.17*	16.58**

Comparison:			
2008-2009 Actual Direct Costs	23,748,635.40	21,382,888.94	21,382,888.94
Indirect costs based on rate ** multiplied by actual direct costs	821,702.78	3,207,433.34	3,545,282.99
2008-2009 Actual Indirect Costs	723,488.95	3,089,235.41	3,089,235.41
2006-2007 Fixed Carry Forward	-112,288.67	0.00	-306,316.95
Total Indirect Costs	835,777.62	3,089,235.41	3,395,552.36
Over/(Under) Recovery	-14,074.84	0.00	149,730.63

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	723,488.95	3,089,235.41	3,089,235.41
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-14,074.84	0.00	149,730.63
Total Projected Indirect 2007-2008 (Numerator)	737,563.79	3,089,235.41	2,939,504.78
Direct Costs	23,748,635.40	21,382,888.94	21,382,888.94
Rate for 2010-2011 **	3.11*	14.45*	13.75**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 23060
Form R0418

*** Final ***

Grand Ledge Public Schools
220 Lamson Street
Grand Ledge, MI 48837

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,253,779.81	5,805,883.27	5,805,883.27
2006-2007 Fixed Carry Forward	-16,192.80	0.00	104,480.27
Total Indirect Costs	1,269,972.61	5,805,883.27	5,701,403.00
2006-2007 Direct Costs	41,245,422.92	36,693,319.46	36,693,319.46
2008-2009 Rate	3.08*	15.82*	15.54**

Comparison:			
2008-2009 Actual Direct Costs	43,413,162.11	38,483,222.59	38,483,222.59
Indirect costs based on rate ** multiplied by actual direct costs	1,337,125.39	5,772,483.39	5,980,292.79
2008-2009 Actual Indirect Costs	1,402,039.25	6,331,978.77	6,331,978.77
2006-2007 Fixed Carry Forward	-16,192.80	0.00	104,480.27
Total Indirect Costs	1,418,232.05	6,331,978.77	6,227,498.50
Over/(Under) Recovery	-81,106.66	0.00	-247,205.71

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,402,039.25	6,331,978.77	6,331,978.77
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-81,106.66	0.00	-247,205.71
Total Projected Indirect 2007-2008 (Numerator)	1,483,145.91	6,331,978.77	6,579,184.48
Direct Costs	43,413,162.11	38,483,222.59	38,483,222.59
Rate for 2010-2011 **	3.42*	16.45*	17.10**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 23065
Form R0418

*** Final ***

Maple Valley Schools
11090 Nashville Highway
Vermontville, MI 49096

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	445,301.16	1,863,945.69	1,863,945.69
2006-2007 Fixed Carry Forward	-151,671.11	0.00	0.00
Total Indirect Costs	596,972.27	1,863,945.69	1,863,945.69
2006-2007 Direct Costs	13,817,184.49	12,398,539.96	12,398,539.96
2008-2009 Rate	4.32*	15.03*	15.03**

Comparison:			
2008-2009 Actual Direct Costs	13,337,289.38	12,000,050.83	12,000,050.83
Indirect costs based on rate ** multiplied by actual direct costs	576,170.90	1,800,007.62	1,803,607.64
2008-2009 Actual Indirect Costs	442,478.92	1,779,717.47	1,779,717.47
2006-2007 Fixed Carry Forward	-151,671.11	0.00	0.00
Total Indirect Costs	594,150.03	1,779,717.47	1,779,717.47
Over/(Under) Recovery	-17,979.13	0.00	23,890.17

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	442,478.92	1,779,717.47	1,779,717.47
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-17,979.13	0.00	23,890.17
Total Projected Indirect 2007-2008 (Numerator)	460,458.05	1,779,717.47	1,755,827.30
Direct Costs	13,337,289.38	12,000,050.83	12,000,050.83
Rate for 2010-2011 **	3.45*	14.83*	14.63**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 23080
Form R0418

*** Final ***

Olivet Community Schools
255 1st Street
Olivet, MI 49076

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	372,447.91	1,385,551.16	1,385,551.16
2006-2007 Fixed Carry Forward	-29,976.56	0.00	-49,823.81
Total Indirect Costs	402,424.47	1,385,551.16	1,435,374.97
2006-2007 Direct Costs	10,906,730.83	9,893,627.58	9,893,627.58
2008-2009 Rate	3.69*	14.00*	14.51**

Comparison:			
2008-2009 Actual Direct Costs	11,816,557.99	10,805,330.04	10,805,330.04
Indirect costs based on rate ** multiplied by actual direct costs	436,030.99	1,512,746.21	1,567,853.39
2008-2009 Actual Indirect Costs	359,331.51	1,370,559.46	1,370,559.46
2006-2007 Fixed Carry Forward	-29,976.56	0.00	-49,823.81
Total Indirect Costs	389,308.07	1,370,559.46	1,420,383.27
Over/(Under) Recovery	46,722.92	142,186.75	147,470.12

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	359,331.51	1,370,559.46	1,370,559.46
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	46,722.92	142,186.75	147,470.12
Total Projected Indirect 2007-2008 (Numerator)	312,608.59	1,228,372.71	1,223,089.34
Direct Costs	11,816,557.99	10,805,330.04	10,805,330.04
Rate for 2010-2011 **	2.65*	11.37*	11.32**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 23090
Form R0418

*** Final ***

Potterville Public Schools
420 N. High Street
Potterville, MI 48876

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	210,316.27	984,589.88	984,589.88
2006-2007 Fixed Carry Forward	-22,320.47	-45,579.36	-45,579.36
Total Indirect Costs	232,636.74	1,030,169.24	1,030,169.24
2006-2007 Direct Costs	8,664,077.14	7,889,803.53	7,889,803.53
2008-2009 Rate	2.69*	13.06*	13.06**

Comparison:			
2008-2009 Actual Direct Costs	8,488,938.04	7,725,210.35	7,725,210.35
Indirect costs based on rate ** multiplied by actual direct costs	228,352.43	1,008,912.47	1,008,912.47
2008-2009 Actual Indirect Costs	236,091.89	999,819.58	999,819.58
2006-2007 Fixed Carry Forward	-22,320.47	-45,579.36	-45,579.36
Total Indirect Costs	258,412.36	1,045,398.94	1,045,398.94
Over/(Under) Recovery	-30,059.93	-36,486.47	-36,486.47

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	236,091.89	999,819.58	999,819.58
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-30,059.93	-36,486.47	-36,486.47
Total Projected Indirect 2007-2008 (Numerator)	266,151.82	1,036,306.05	1,036,306.05
Direct Costs	8,488,938.04	7,725,210.35	7,725,210.35
Rate for 2010-2011 **	3.14*	13.41*	13.41**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 23490
Form R0418

*** Final ***

Oneida Township S/D #3
8981 Oneida Road
Grand Ledge, MI 48837

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	0.00	0.00
2006-2007 Fixed Carry Forward	0.00	-673.20	-673.20
Total Indirect Costs	0.00	673.20	673.20
2006-2007 Direct Costs	0.00	0.00	0.00
2008-2009 Rate	0.00*	0.00*	0.00**

Comparison:			
2008-2009 Actual Direct Costs	147,631.23	124,098.36	124,098.36
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2008-2009 Actual Indirect Costs	3,830.00	27,362.87	27,362.87
2006-2007 Fixed Carry Forward	0.00	-673.20	-673.20
Total Indirect Costs	3,830.00	28,036.07	28,036.07
Over/(Under) Recovery	0.00	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	3,830.00	27,362.87	27,362.87
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	3,830.00	27,362.87	27,362.87
Direct Costs	147,631.23	124,098.36	124,098.36
Rate for 2010-2011 **	2.59*	22.05*	22.05**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 23901
Form R0418

*** Final ***

Island City Academy
6421 Clinton Road
Eaton Rapids, MI 48827

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	12,706.09	130,273.43	130,273.43
2006-2007 Fixed Carry Forward	17,164.58	-5,160.28	-5,160.28
Total Indirect Costs	-4,458.49	135,433.71	135,433.71
2006-2007 Direct Costs	1,109,486.00	991,918.66	991,918.66
2008-2009 Rate	0.00*	13.65*	13.65**

Comparison:			
2008-2009 Actual Direct Costs	1,329,996.41	1,193,502.31	1,193,502.31
Indirect costs based on rate ** multiplied by actual direct costs	0.00	162,913.07	162,913.07
2008-2009 Actual Indirect Costs	12,971.36	149,465.46	149,465.46
2006-2007 Fixed Carry Forward	17,164.58	-5,160.28	-5,160.28
Total Indirect Costs	-4,193.22	154,625.74	154,625.74
Over/(Under) Recovery	0.00	8,287.33	8,287.33

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	12,971.36	149,465.46	149,465.46
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	8,287.33	8,287.33
Total Projected Indirect 2007-2008 (Numerator)	12,971.36	141,178.13	141,178.13
Direct Costs	1,329,996.41	1,193,502.31	1,193,502.31
Rate for 2010-2011 **	0.98*	11.83*	11.83**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 24020
Form R0418

*** Final ***

Harbor Springs School District
800 State Road
Harbor Springs, MI 49740

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	322,832.37	1,584,586.17	1,584,586.17
2006-2007 Fixed Carry Forward	3,123.48	0.00	64,691.37
Total Indirect Costs	319,708.89	1,584,586.17	1,519,894.80
2006-2007 Direct Costs	10,715,841.93	9,454,088.13	9,454,088.13
2008-2009 Rate	2.98*	16.76*	16.08**

Comparison:			
2008-2009 Actual Direct Costs	11,360,421.35	10,033,096.79	10,033,096.79
Indirect costs based on rate ** multiplied by actual direct costs	338,540.56	1,504,964.52	1,613,321.96
2008-2009 Actual Indirect Costs	340,115.74	1,667,440.30	1,667,440.30
2006-2007 Fixed Carry Forward	3,123.48	0.00	64,691.37
Total Indirect Costs	336,992.26	1,667,440.30	1,602,748.93
Over/(Under) Recovery	1,548.30	0.00	10,573.03

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	340,115.74	1,667,440.30	1,667,440.30
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	1,548.30	0.00	10,573.03
Total Projected Indirect 2007-2008 (Numerator)	338,567.44	1,667,440.30	1,656,867.27
Direct Costs	11,360,421.35	10,033,096.79	10,033,096.79
Rate for 2010-2011 **	2.98*	16.62*	16.51**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 24030
Form R0418

Alanson Public Schools
7400 North Street
Alanson, MI 49706

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	71,465.88	355,230.79	355,230.79
2006-2007 Fixed Carry Forward	-7,017.43	-56,030.05	-56,030.05
Total Indirect Costs	78,483.31	411,260.84	411,260.84
2006-2007 Direct Costs	3,238,352.44	2,954,587.53	2,954,587.53
2008-2009 Rate	2.42*	13.92*	13.92**

Comparison:			
2008-2009 Actual Direct Costs	3,333,668.29	3,050,032.91	3,050,032.91
Indirect costs based on rate ** multiplied by actual direct costs	80,674.77	424,564.58	424,564.58
2008-2009 Actual Indirect Costs	77,454.47	361,089.85	361,089.85
2006-2007 Fixed Carry Forward	-7,017.43	-56,030.05	-56,030.05
Total Indirect Costs	84,471.90	417,119.90	417,119.90
Over/(Under) Recovery	-3,797.13	7,444.68	7,444.68

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	77,454.47	361,089.85	361,089.85
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-3,797.13	7,444.68	7,444.68
Total Projected Indirect 2007-2008 (Numerator)	81,251.60	353,645.17	353,645.17
Direct Costs	3,333,668.29	3,050,032.91	3,050,032.91
Rate for 2010-2011 **	2.44*	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 2010-2011 Indirect Cost Rates
School District 24040
Form R0418

*** Final ***

Pellston Public Schools
172 N. Park Street
Pellston, MI 49769

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	112,430.93	673,181.78	673,181.78
2006-2007 Fixed Carry Forward	21,199.54	62,278.72	62,278.72
Total Indirect Costs	91,231.39	610,903.06	610,903.06
2006-2007 Direct Costs	6,131,606.68	5,570,855.83	5,570,855.83
2008-2009 Rate	1.49*	10.97*	10.97**

Comparison:			
2008-2009 Actual Direct Costs	6,247,858.96	5,649,218.44	5,649,218.44
Indirect costs based on rate ** multiplied by actual direct costs	93,093.10	619,719.26	619,719.26
2008-2009 Actual Indirect Costs	140,455.40	739,095.92	739,095.92
2006-2007 Fixed Carry Forward	21,199.54	62,278.72	62,278.72
Total Indirect Costs	119,255.86	676,817.20	676,817.20
Over/(Under) Recovery	-26,162.76	-57,097.94	-57,097.94

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	140,455.40	739,095.92	739,095.92
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-26,162.76	-57,097.94	-57,097.94
Total Projected Indirect 2007-2008 (Numerator)	166,618.16	796,193.86	796,193.86
Direct Costs	6,247,858.96	5,649,218.44	5,649,218.44
Rate for 2010-2011 **	2.67*	14.09*	14.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 24070
Form R0418

*** Final ***

Public Schools of Petoskey
1130 Howard St.
Petoskey, MI 49770

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	354,079.81	2,843,400.53	2,843,400.53
2006-2007 Fixed Carry Forward	-43,141.41	0.00	194,178.85
Total Indirect Costs	397,221.22	2,843,400.53	2,649,221.68
2006-2007 Direct Costs	24,601,651.15	22,112,330.43	22,112,330.43
2008-2009 Rate	1.61*	12.86*	11.98**

Comparison:			
2008-2009 Actual Direct Costs	25,603,495.79	23,186,995.86	23,186,995.86
Indirect costs based on rate ** multiplied by actual direct costs	412,216.28	2,981,847.67	2,777,802.10
2008-2009 Actual Indirect Costs	365,034.83	2,781,534.76	2,781,534.76
2006-2007 Fixed Carry Forward	-43,141.41	0.00	194,178.85
Total Indirect Costs	408,176.24	2,781,534.76	2,587,355.91
Over/(Under) Recovery	4,040.04	200,312.91	190,446.19

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	365,034.83	2,781,534.76	2,781,534.76
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	4,040.04	200,312.91	190,446.19
Total Projected Indirect 2007-2008 (Numerator)	360,994.79	2,581,221.85	2,591,088.57
Direct Costs	25,603,495.79	23,186,995.86	23,186,995.86
Rate for 2010-2011 **	1.41*	11.13*	11.17**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 24901
Form R0418

*** Final ***

Concord Academy - Petoskey
2468 Atkins
Petoskey, MI 49770

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	143,978.00	143,978.00
2006-2007 Fixed Carry Forward	0.00	37,220.16	37,220.16
Total Indirect Costs	0.00	106,757.84	106,757.84
2006-2007 Direct Costs	1,872,634.00	1,728,656.00	1,728,656.00
2008-2009 Rate	0.00*	6.18*	6.18**

Comparison:			
2008-2009 Actual Direct Costs	2,169,228.00	2,016,793.00	2,016,793.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	124,637.81	124,637.81
2008-2009 Actual Indirect Costs	0.00	152,435.00	152,435.00
2006-2007 Fixed Carry Forward	0.00	37,220.16	37,220.16
Total Indirect Costs	0.00	115,214.84	115,214.84
Over/(Under) Recovery	0.00	9,422.97	9,422.97

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	0.00	152,435.00	152,435.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	9,422.97	9,422.97
Total Projected Indirect 2007-2008 (Numerator)	0.00	143,012.03	143,012.03
Direct Costs	2,169,228.00	2,016,793.00	2,016,793.00
Rate for 2010-2011 **	0.00*	7.09*	7.09**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 25000
Form R0418

Genesee ISD
2413 W. Maple Avenue
Flint, MI 48507

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	4,006,206.43	7,095,665.00	7,095,665.00
2006-2007 Fixed Carry Forward	-1,352,276.67	-2,087,815.09	-2,087,815.09
Total Indirect Costs	5,358,483.10	9,183,480.09	9,183,480.09
2006-2007 Direct Costs	67,609,234.71	64,519,776.14	64,519,776.14
2008-2009 Rate	7.93*	14.23*	14.23**

Comparison:			
2008-2009 Actual Direct Costs	77,430,541.90	73,896,748.68	73,896,748.68
Indirect costs based on rate ** multiplied by actual direct costs	6,140,241.97	10,515,507.34	10,515,507.34
2008-2009 Actual Indirect Costs	4,575,054.16	8,108,847.38	8,108,847.38
2006-2007 Fixed Carry Forward	-1,352,276.67	-2,087,815.09	-2,087,815.09
Total Indirect Costs	5,927,330.83	10,196,662.47	10,196,662.47
Over/(Under) Recovery	212,911.14	318,844.87	318,844.87

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	4,575,054.16	8,108,847.38	8,108,847.38
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	212,911.14	318,844.87	318,844.87
Total Projected Indirect 2007-2008 (Numerator)	4,362,143.02	7,790,002.51	7,790,002.51
Direct Costs	77,430,541.90	73,896,748.68	73,896,748.68
Rate for 2010-2011 **	5.63*	10.54*	10.54**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 25010
Form R0418

Flint City School District
923 E. Kearsley Street
Flint, MI 48503

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	5,421,388.00	33,084,225.00	33,084,225.00
2006-2007 Fixed Carry Forward	-1,716,458.81	0.00	-8,522,399.88
Total Indirect Costs	7,137,846.81	33,084,225.00	41,606,624.88
2006-2007 Direct Costs	211,610,404.00	183,947,567.00	183,947,567.00
2008-2009 Rate	3.37*	17.99*	22.62**

Comparison:			
2008-2009 Actual Direct Costs	183,727,720.30	160,723,659.40	160,723,659.40
Indirect costs based on rate ** multiplied by actual direct costs	6,191,624.17	24,108,548.91	36,355,691.76
2008-2009 Actual Indirect Costs	5,891,232.34	28,895,293.24	28,895,293.24
2006-2007 Fixed Carry Forward	-1,716,458.81	0.00	-8,522,399.88
Total Indirect Costs	7,607,691.15	28,895,293.24	37,417,693.12
Over/(Under) Recovery	-1,416,066.98	0.00	-1,062,001.36

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	5,891,232.34	28,895,293.24	28,895,293.24
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-1,416,066.98	0.00	-1,062,001.36
Total Projected Indirect 2007-2008 (Numerator)	7,307,299.32	28,895,293.24	29,957,294.60
Direct Costs	183,727,720.30	160,723,659.40	160,723,659.40
Rate for 2010-2011 **	3.98*	17.98*	18.64**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 25030
Form R0418

*** Final ***

Grand Blanc Community Schools
G-11920 S. Saginaw Street
Grand Blanc, MI 48439

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,651,317.29	10,187,437.79	10,187,437.79
2006-2007 Fixed Carry Forward	24,011.37	0.00	-892,579.79
Total Indirect Costs	1,627,305.92	10,187,437.79	11,080,017.58
2006-2007 Direct Costs	66,154,140.18	57,618,019.68	57,618,019.68
2008-2009 Rate	2.46*	17.68*	19.23**

Comparison:			
2008-2009 Actual Direct Costs	69,113,701.05	60,403,331.16	60,403,331.16
Indirect costs based on rate ** multiplied by actual direct costs	1,700,197.05	9,060,499.67	11,615,560.58
2008-2009 Actual Indirect Costs	1,632,373.94	10,342,743.83	10,342,743.83
2006-2007 Fixed Carry Forward	24,011.37	0.00	-892,579.79
Total Indirect Costs	1,608,362.57	10,342,743.83	11,235,323.62
Over/(Under) Recovery	91,834.48	0.00	380,236.96

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,632,373.94	10,342,743.83	10,342,743.83
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	91,834.48	0.00	380,236.96
Total Projected Indirect 2007-2008 (Numerator)	1,540,539.46	10,342,743.83	9,962,506.87
Direct Costs	69,113,701.05	60,403,331.16	60,403,331.16
Rate for 2010-2011 **	2.23*	17.12*	16.49**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 25040
Form R0418

*** Final ***

Mt. Morris Consolidated Schools
12356 Walter Street
Mt. Morris, MI 48458

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	540,145.88	3,729,770.20	3,729,770.20
2006-2007 Fixed Carry Forward	-16,806.33	-449,316.44	-449,316.44
Total Indirect Costs	556,952.21	4,179,086.64	4,179,086.64
2006-2007 Direct Costs	28,748,962.16	25,559,337.84	25,559,337.84
2008-2009 Rate	1.94*	16.35*	16.35**

Comparison:			
2008-2009 Actual Direct Costs	26,017,541.44	22,981,055.72	22,981,055.72
Indirect costs based on rate ** multiplied by actual direct costs	504,740.30	3,447,158.36	3,757,402.61
2008-2009 Actual Indirect Costs	634,566.67	3,671,052.39	3,671,052.39
2006-2007 Fixed Carry Forward	-16,806.33	-449,316.44	-449,316.44
Total Indirect Costs	651,373.00	4,120,368.83	4,120,368.83
Over/(Under) Recovery	-146,632.70	0.00	-362,966.22

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	634,566.67	3,671,052.39	3,671,052.39
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-146,632.70	0.00	-362,966.22
Total Projected Indirect 2007-2008 (Numerator)	781,199.37	3,671,052.39	4,034,018.61
Direct Costs	26,017,541.44	22,981,055.72	22,981,055.72
Rate for 2010-2011 **	3.00*	15.97*	17.55**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 25050
Form R0418

*** Final ***

Goodrich Area Schools
8029 S. Gale Road
Goodrich, MI 48438

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	586,359.15	2,398,643.89	2,398,643.89
2006-2007 Fixed Carry Forward	-267,556.88	0.00	-193,564.36
Total Indirect Costs	853,916.03	2,398,643.89	2,592,208.25
2006-2007 Direct Costs	16,559,919.83	14,747,635.09	14,747,635.09
2008-2009 Rate	5.16*	16.26*	17.58**

Comparison:			
2008-2009 Actual Direct Costs	17,422,532.90	15,690,707.66	15,690,707.66
Indirect costs based on rate ** multiplied by actual direct costs	899,002.70	2,353,606.15	2,758,426.41
2008-2009 Actual Indirect Costs	583,895.88	2,315,721.12	2,315,721.12
2006-2007 Fixed Carry Forward	-267,556.88	0.00	-193,564.36
Total Indirect Costs	851,452.76	2,315,721.12	2,509,285.48
Over/(Under) Recovery	47,549.94	0.00	249,140.93

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	583,895.88	2,315,721.12	2,315,721.12
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	47,549.94	0.00	249,140.93
Total Projected Indirect 2007-2008 (Numerator)	536,345.94	2,315,721.12	2,066,580.19
Direct Costs	17,422,532.90	15,690,707.66	15,690,707.66
Rate for 2010-2011 **	3.08*	14.76*	13.17**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 25060
Form R0418

*** Final ***

Bendle Public Schools
3420 Columbine Ave.
Burton, MI 48529

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	66,048.29	1,256,034.82	1,256,034.82
2006-2007 Fixed Carry Forward	0.00	-167,434.15	-167,434.15
Total Indirect Costs	66,048.29	1,423,468.97	1,423,468.97
2006-2007 Direct Costs	12,275,182.62	11,085,196.09	11,085,196.09
2008-2009 Rate	0.54*	12.84*	12.84**

Comparison:			
2008-2009 Actual Direct Costs	14,434,321.87	13,027,673.65	13,027,673.65
Indirect costs based on rate ** multiplied by actual direct costs	77,945.34	1,672,753.30	1,672,753.30
2008-2009 Actual Indirect Costs	53,306.11	1,459,954.33	1,459,954.33
2006-2007 Fixed Carry Forward	0.00	-167,434.15	-167,434.15
Total Indirect Costs	53,306.11	1,627,388.48	1,627,388.48
Over/(Under) Recovery	24,639.23	45,364.82	45,364.82

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	53,306.11	1,459,954.33	1,459,954.33
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	24,639.23	45,364.82	45,364.82
Total Projected Indirect 2007-2008 (Numerator)	28,666.88	1,414,589.51	1,414,589.51
Direct Costs	14,434,321.87	13,027,673.65	13,027,673.65
Rate for 2010-2011 **	0.20*	10.86*	10.86**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 25070
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	76,256.39	821,256.86	821,256.86
2006-2007 Fixed Carry Forward	32,989.43	-41,303.42	-41,303.42
Total Indirect Costs	43,266.96	862,560.28	862,560.28
2006-2007 Direct Costs	7,719,627.53	6,974,627.06	6,974,627.06
2008-2009 Rate	0.56*	12.37*	12.37**

Comparison:			
2008-2009 Actual Direct Costs	6,989,523.12	6,371,532.90	6,371,532.90
Indirect costs based on rate ** multiplied by actual direct costs	39,141.33	788,158.62	788,158.62
2008-2009 Actual Indirect Costs	135,410.31	753,400.53	753,400.53
2006-2007 Fixed Carry Forward	32,989.43	-41,303.42	-41,303.42
Total Indirect Costs	102,420.88	794,703.95	794,703.95
Over/(Under) Recovery	-63,279.55	-6,545.33	-6,545.33

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	135,410.31	753,400.53	753,400.53
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-63,279.55	-6,545.33	-6,545.33
Total Projected Indirect 2007-2008 (Numerator)	198,689.86	759,945.86	759,945.86
Direct Costs	6,989,523.12	6,371,532.90	6,371,532.90
Rate for 2010-2011 **	2.84*	11.93*	11.93**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 25080
Form R0418

*** Final ***

Carman-Ainsworth Community Schools
G3475 W Court St
Flint, MI 48532

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,632,540.78	6,885,449.20	6,885,449.20
2006-2007 Fixed Carry Forward	-241,019.98	0.00	-156,891.48
Total Indirect Costs	1,873,560.76	6,885,449.20	7,042,340.68
2006-2007 Direct Costs	51,015,723.61	45,762,815.19	45,762,815.19
2008-2009 Rate	3.67*	15.05*	15.39**

Comparison:			
2008-2009 Actual Direct Costs	48,765,125.80	43,746,481.13	43,746,481.13
Indirect costs based on rate ** multiplied by actual direct costs	1,789,680.12	6,561,972.17	6,732,583.45
2008-2009 Actual Indirect Costs	1,516,222.60	6,534,867.27	6,534,867.27
2006-2007 Fixed Carry Forward	-241,019.98	0.00	-156,891.48
Total Indirect Costs	1,757,242.58	6,534,867.27	6,691,758.75
Over/(Under) Recovery	32,437.54	0.00	40,824.70

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,516,222.60	6,534,867.27	6,534,867.27
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	32,437.54	0.00	40,824.70
Total Projected Indirect 2007-2008 (Numerator)	1,483,785.06	6,534,867.27	6,494,042.57
Direct Costs	48,765,125.80	43,746,481.13	43,746,481.13
Rate for 2010-2011 **	3.04*	14.94*	14.84**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 25100
Form R0418

*** Final ***

Fenton Area Public Schools
3100 Owen Road
Fenton, MI 48430

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	540,912.11	3,992,898.62	3,992,898.62
2006-2007 Fixed Carry Forward	-80,151.19	-392,383.59	-392,383.59
Total Indirect Costs	621,063.30	4,385,282.21	4,385,282.21
2006-2007 Direct Costs	29,271,638.49	25,819,651.98	25,819,651.98
2008-2009 Rate	2.12*	16.98*	16.98**

Comparison:			
2008-2009 Actual Direct Costs	30,177,793.41	27,024,090.44	27,024,090.44
Indirect costs based on rate ** multiplied by actual direct costs	639,769.22	4,053,613.57	4,588,690.56
2008-2009 Actual Indirect Costs	516,125.60	3,669,828.57	3,669,828.57
2006-2007 Fixed Carry Forward	-80,151.19	-392,383.59	-392,383.59
Total Indirect Costs	596,276.79	4,062,212.16	4,062,212.16
Over/(Under) Recovery	43,492.43	0.00	526,478.40

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	516,125.60	3,669,828.57	3,669,828.57
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	43,492.43	0.00	526,478.40
Total Projected Indirect 2007-2008 (Numerator)	472,633.17	3,669,828.57	3,143,350.17
Direct Costs	30,177,793.41	27,024,090.44	27,024,090.44
Rate for 2010-2011 **	1.57*	13.58*	11.63**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 25110
Form R0418

Kearsley Community Schools
4396 Underhill Drive
Flint, MI 48506

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	844,013.42	3,589,168.82	3,589,168.82
2006-2007 Fixed Carry Forward	206,470.57	0.00	401,097.00
Total Indirect Costs	637,542.85	3,589,168.82	3,188,071.82
2006-2007 Direct Costs	29,988,906.19	27,243,750.79	27,243,750.79
2008-2009 Rate	2.13*	13.17*	11.70**

Comparison:			
2008-2009 Actual Direct Costs	29,356,358.68	26,668,198.98	26,668,198.98
Indirect costs based on rate ** multiplied by actual direct costs	625,290.44	3,512,201.81	3,120,179.28
2008-2009 Actual Indirect Costs	845,127.61	3,533,287.31	3,533,287.31
2006-2007 Fixed Carry Forward	206,470.57	0.00	401,097.00
Total Indirect Costs	638,657.04	3,533,287.31	3,132,190.31
Over/(Under) Recovery	-13,366.60	-21,085.50	-12,011.03

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	845,127.61	3,533,287.31	3,533,287.31
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-13,366.60	-21,085.50	-12,011.03
Total Projected Indirect 2007-2008 (Numerator)	858,494.21	3,554,372.81	3,545,298.34
Direct Costs	29,356,358.68	26,668,198.98	26,668,198.98
Rate for 2010-2011 **	2.92*	13.33*	13.29**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 25120
Form R0418

*** Final ***

Flushing Community Schools
522 N. McKinley Road
Flushing, MI 48433

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	969,569.06	4,577,181.47	4,577,181.47
2006-2007 Fixed Carry Forward	-41,284.76	0.00	457,245.07
Total Indirect Costs	1,010,853.82	4,577,181.47	4,119,936.40
2006-2007 Direct Costs	35,465,257.74	31,857,645.33	31,857,645.33
2008-2009 Rate	2.85*	14.37*	12.93**

Comparison:			
2008-2009 Actual Direct Costs	35,368,555.66	31,967,009.41	31,967,009.41
Indirect costs based on rate ** multiplied by actual direct costs	1,008,003.84	4,593,659.25	4,133,334.32
2008-2009 Actual Indirect Costs	948,855.42	4,350,401.67	4,350,401.67
2006-2007 Fixed Carry Forward	-41,284.76	0.00	457,245.07
Total Indirect Costs	990,140.18	4,350,401.67	3,893,156.60
Over/(Under) Recovery	17,863.66	243,257.58	240,177.72

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	948,855.42	4,350,401.67	4,350,401.67
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	17,863.66	243,257.58	240,177.72
Total Projected Indirect 2007-2008 (Numerator)	930,991.76	4,107,144.09	4,110,223.95
Direct Costs	35,368,555.66	31,967,009.41	31,967,009.41
Rate for 2010-2011 **	2.63*	12.85*	12.86**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 25130
Form R0418

*** Final ***

Atherton Community Schools
3354 S. Genesee Road
Burton, MI 48519

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	325,185.04	1,156,810.13	1,156,810.13
2006-2007 Fixed Carry Forward	54,814.38	0.00	0.00
Total Indirect Costs	270,370.66	1,156,810.13	1,156,810.13
2006-2007 Direct Costs	8,606,201.08	7,774,575.99	7,774,575.99
2008-2009 Rate	3.14*	14.88*	14.88**

Comparison:			
2008-2009 Actual Direct Costs	8,324,767.58	7,555,044.94	7,555,044.94
Indirect costs based on rate ** multiplied by actual direct costs	261,397.70	1,124,190.69	1,124,190.69
2008-2009 Actual Indirect Costs	350,450.13	1,120,172.77	1,120,172.77
2006-2007 Fixed Carry Forward	54,814.38	0.00	0.00
Total Indirect Costs	295,635.75	1,120,172.77	1,120,172.77
Over/(Under) Recovery	-34,238.05	4,017.92	4,017.92

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	350,450.13	1,120,172.77	1,120,172.77
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-34,238.05	4,017.92	4,017.92
Total Projected Indirect 2007-2008 (Numerator)	384,688.18	1,116,154.85	1,116,154.85
Direct Costs	8,324,767.58	7,555,044.94	7,555,044.94
Rate for 2010-2011 **	4.62*	14.77*	14.77**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 25140
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,437,736.96	5,777,951.73	5,777,951.73
2006-2007 Fixed Carry Forward	-111,587.30	0.00	-255,787.86
Total Indirect Costs	1,549,324.26	5,777,951.73	6,033,739.59
2006-2007 Direct Costs	41,297,799.53	36,957,584.76	36,957,584.76
2008-2009 Rate	3.75*	15.63*	16.33**

Comparison:			
2008-2009 Actual Direct Costs	43,460,002.46	38,892,249.43	38,892,249.43
Indirect costs based on rate ** multiplied by actual direct costs	1,629,750.09	5,833,837.41	6,351,104.33
2008-2009 Actual Indirect Costs	1,538,242.17	6,105,995.20	6,105,995.20
2006-2007 Fixed Carry Forward	-111,587.30	0.00	-255,787.86
Total Indirect Costs	1,649,829.47	6,105,995.20	6,361,783.06
Over/(Under) Recovery	-20,079.38	0.00	-10,678.73

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,538,242.17	6,105,995.20	6,105,995.20
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-20,079.38	0.00	-10,678.73
Total Projected Indirect 2007-2008 (Numerator)	1,558,321.55	6,105,995.20	6,116,673.93
Direct Costs	43,460,002.46	38,892,249.43	38,892,249.43
Rate for 2010-2011 **	3.59*	15.70*	15.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 25150
Form R0418

*** Final ***

Clio Area School District
430 N. Mill Street
Clio, MI 48420

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	2,028,182.08	5,298,540.68	5,298,540.68
2006-2007 Fixed Carry Forward	-183,075.37	0.00	0.00
Total Indirect Costs	2,211,257.45	5,298,540.68	5,298,540.68
2006-2007 Direct Costs	27,761,599.07	24,491,240.47	24,491,240.47
2008-2009 Rate	7.97*	21.63*	21.63**

Comparison:			
2008-2009 Actual Direct Costs	28,202,316.81	24,895,031.77	24,895,031.77
Indirect costs based on rate ** multiplied by actual direct costs	2,247,724.65	3,734,254.77	5,384,795.37
2008-2009 Actual Indirect Costs	2,116,708.87	5,423,993.91	5,423,993.91
2006-2007 Fixed Carry Forward	-183,075.37	0.00	0.00
Total Indirect Costs	2,299,784.24	5,423,993.91	5,423,993.91
Over/(Under) Recovery	-52,059.59	0.00	-39,198.54

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	2,116,708.87	5,423,993.91	5,423,993.91
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-52,059.59	0.00	-39,198.54
Total Projected Indirect 2007-2008 (Numerator)	2,168,768.46	5,423,993.91	5,463,192.45
Direct Costs	28,202,316.81	24,895,031.77	24,895,031.77
Rate for 2010-2011 **	7.69*	21.79*	21.94**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 25180
Form R0418

*** Final ***

Swartz Creek Community Schools
8354 Cappy Lane
Swartz Creek, MI 48473

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	858,833.21	4,257,747.12	4,257,747.12
2006-2007 Fixed Carry Forward	46,225.82	0.00	-77,685.22
Total Indirect Costs	812,607.39	4,257,747.12	4,335,432.34
2006-2007 Direct Costs	33,264,080.41	29,865,166.50	29,865,166.50
2008-2009 Rate	2.44*	14.26*	14.52**

Comparison:			
2008-2009 Actual Direct Costs	35,024,799.58	31,697,115.67	31,697,115.67
Indirect costs based on rate ** multiplied by actual direct costs	854,605.11	4,520,008.69	4,602,421.20
2008-2009 Actual Indirect Costs	839,480.62	4,167,164.53	4,167,164.53
2006-2007 Fixed Carry Forward	46,225.82	0.00	-77,685.22
Total Indirect Costs	793,254.80	4,167,164.53	4,244,849.75
Over/(Under) Recovery	61,350.31	352,844.16	357,571.45

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	839,480.62	4,167,164.53	4,167,164.53
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	61,350.31	352,844.16	357,571.45
Total Projected Indirect 2007-2008 (Numerator)	778,130.31	3,814,320.37	3,809,593.08
Direct Costs	35,024,799.58	31,697,115.67	31,697,115.67
Rate for 2010-2011 **	2.22*	12.03*	12.02**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 25200
Form R0418

*** Final ***

Lake Fenton Community Schools
11425 Torrey Road
Fenton, MI 48430

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	453,268.42	2,225,819.65	2,225,819.65
2006-2007 Fixed Carry Forward	5,585.01	0.00	-112,083.58
Total Indirect Costs	447,683.41	2,225,819.65	2,337,903.23
2006-2007 Direct Costs	14,421,414.99	12,648,863.76	12,648,863.76
2008-2009 Rate	3.10*	17.60*	18.48**

Comparison:			
2008-2009 Actual Direct Costs	14,923,128.00	13,031,141.14	13,031,141.14
Indirect costs based on rate ** multiplied by actual direct costs	462,616.97	1,954,671.17	2,408,154.88
2008-2009 Actual Indirect Costs	472,938.56	2,364,925.42	2,364,925.42
2006-2007 Fixed Carry Forward	5,585.01	0.00	-112,083.58
Total Indirect Costs	467,353.55	2,364,925.42	2,477,009.00
Over/(Under) Recovery	-4,736.58	0.00	-68,854.12

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	472,938.56	2,364,925.42	2,364,925.42
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-4,736.58	0.00	-68,854.12
Total Projected Indirect 2007-2008 (Numerator)	477,675.14	2,364,925.42	2,433,779.54
Direct Costs	14,923,128.00	13,031,141.14	13,031,141.14
Rate for 2010-2011 **	3.20*	18.15*	18.68**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 25210
Form R0418

Westwood Heights Schools
3400 N. Jennings Road
Flint, MI 48504

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	266,764.08	1,529,474.49	1,529,474.49
2006-2007 Fixed Carry Forward	46,121.57	0.00	-73,514.26
Total Indirect Costs	220,642.51	1,529,474.49	1,602,988.75
2006-2007 Direct Costs	11,455,425.62	10,192,715.21	10,192,715.21
2008-2009 Rate	1.93*	15.01*	15.73**

Comparison:			
2008-2009 Actual Direct Costs	10,924,922.23	9,599,546.17	9,599,546.17
Indirect costs based on rate ** multiplied by actual direct costs	210,851.00	1,439,931.93	1,510,008.61
2008-2009 Actual Indirect Costs	280,951.05	1,606,327.11	1,606,327.11
2006-2007 Fixed Carry Forward	46,121.57	0.00	-73,514.26
Total Indirect Costs	234,829.48	1,606,327.11	1,679,841.37
Over/(Under) Recovery	-23,978.48	0.00	-169,832.76

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	280,951.05	1,606,327.11	1,606,327.11
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-23,978.48	0.00	-169,832.76
Total Projected Indirect 2007-2008 (Numerator)	304,929.53	1,606,327.11	1,776,159.87
Direct Costs	10,924,922.23	9,599,546.17	9,599,546.17
Rate for 2010-2011 **	2.79*	16.73*	18.50**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 25230
Form R0418

*** Final ***

Bentley Community Schools
1170 N. Belsay Road
Burton, MI 48509

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	175,330.87	785,572.89	785,572.89
2006-2007 Fixed Carry Forward	-119,732.55	-66,296.42	-66,296.42
Total Indirect Costs	295,063.42	851,869.31	851,869.31
2006-2007 Direct Costs	7,830,748.70	7,220,506.68	7,220,506.68
2008-2009 Rate	3.77*	11.80*	11.80**

Comparison:			
2008-2009 Actual Direct Costs	8,156,747.86	7,414,460.87	7,414,460.87
Indirect costs based on rate ** multiplied by actual direct costs	307,509.39	874,906.38	874,906.38
2008-2009 Actual Indirect Costs	209,712.50	951,999.49	951,999.49
2006-2007 Fixed Carry Forward	-119,732.55	-66,296.42	-66,296.42
Total Indirect Costs	329,445.05	1,018,295.91	1,018,295.91
Over/(Under) Recovery	-21,935.66	-143,389.53	-143,389.53

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	209,712.50	951,999.49	951,999.49
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-21,935.66	-143,389.53	-143,389.53
Total Projected Indirect 2007-2008 (Numerator)	231,648.16	1,095,389.02	1,095,389.02
Direct Costs	8,156,747.86	7,414,460.87	7,414,460.87
Rate for 2010-2011 **	2.84*	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 2010-2011 Indirect Cost Rates
School District 25240
Form R0418

Beecher Community School District
1020 W. Coldwater Road
Flint, MI 48505

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	962,303.62	4,456,357.04	4,456,357.04
2006-2007 Fixed Carry Forward	-158,546.05	0.00	0.00
Total Indirect Costs	1,120,849.67	4,456,357.04	4,456,357.04
2006-2007 Direct Costs	20,253,547.75	16,759,494.33	16,759,494.33
2008-2009 Rate	5.53*	26.59*	26.59**

Comparison:			
2008-2009 Actual Direct Costs	19,296,137.80	16,290,972.72	16,290,972.72
Indirect costs based on rate ** multiplied by actual direct costs	1,067,076.42	2,443,645.91	4,072,743.18
2008-2009 Actual Indirect Costs	739,170.52	3,744,335.60	3,744,335.60
2006-2007 Fixed Carry Forward	-158,546.05	0.00	0.00
Total Indirect Costs	897,716.57	3,744,335.60	3,744,335.60
Over/(Under) Recovery	169,359.85	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	739,170.52	3,744,335.60	3,744,335.60
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	169,359.85	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	569,810.67	3,744,335.60	3,744,335.60
Direct Costs	19,296,137.80	16,290,972.72	16,290,972.72
Rate for 2010-2011 **	2.95*	22.98*	22.98**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 25250
Form R0418

*** Final ***

Linden Community Schools
7205 W. Silver Lake Road
Linden, MI 48451

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	751,041.27	2,905,279.22	2,905,279.22
2006-2007 Fixed Carry Forward	-24,908.54	-81,540.62	-81,540.62
Total Indirect Costs	775,949.81	2,986,819.84	2,986,819.84
2006-2007 Direct Costs	24,009,997.46	21,855,759.51	21,855,759.51
2008-2009 Rate	3.23*	13.67*	13.67**

Comparison:			
2008-2009 Actual Direct Costs	24,933,239.86	22,789,630.38	22,789,630.38
Indirect costs based on rate ** multiplied by actual direct costs	805,343.65	3,115,342.47	3,115,342.47
2008-2009 Actual Indirect Costs	792,153.81	2,935,763.29	2,935,763.29
2006-2007 Fixed Carry Forward	-24,908.54	-81,540.62	-81,540.62
Total Indirect Costs	817,062.35	3,017,303.91	3,017,303.91
Over/(Under) Recovery	-11,718.70	98,038.56	98,038.56

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	792,153.81	2,935,763.29	2,935,763.29
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-11,718.70	98,038.56	98,038.56
Total Projected Indirect 2007-2008 (Numerator)	803,872.51	2,837,724.73	2,837,724.73
Direct Costs	24,933,239.86	22,789,630.38	22,789,630.38
Rate for 2010-2011 **	3.22*	12.45*	12.45**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 25260
Form R0418

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	541,417.55	2,046,888.43	2,046,888.43
2006-2007 Fixed Carry Forward	81,697.36	0.00	-46,117.70
Total Indirect Costs	459,720.19	2,046,888.43	2,093,006.13
2006-2007 Direct Costs	13,858,167.48	12,352,696.60	12,352,696.60
2008-2009 Rate	3.32*	16.57*	16.94**

Comparison:			
2008-2009 Actual Direct Costs	14,200,201.12	12,681,881.32	12,681,881.32
Indirect costs based on rate ** multiplied by actual direct costs	471,446.68	1,902,282.20	2,148,310.70
2008-2009 Actual Indirect Costs	593,850.14	2,112,169.94	2,112,169.94
2006-2007 Fixed Carry Forward	81,697.36	0.00	-46,117.70
Total Indirect Costs	512,152.78	2,112,169.94	2,158,287.64
Over/(Under) Recovery	-40,706.10	0.00	-9,976.94

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	593,850.14	2,112,169.94	2,112,169.94
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-40,706.10	0.00	-9,976.94
Total Projected Indirect 2007-2008 (Numerator)	634,556.24	2,112,169.94	2,122,146.88
Direct Costs	14,200,201.12	12,681,881.32	12,681,881.32
Rate for 2010-2011 **	4.47*	16.66*	16.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 25280
Form R0418

*** Final ***

LakeVille Community Schools
11107 Washburn Road
Otisville, MI 48463

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	591,841.30	2,187,436.64	2,187,436.64
2006-2007 Fixed Carry Forward	-66,662.05	0.00	-47,466.75
Total Indirect Costs	658,503.35	2,187,436.64	2,234,903.39
2006-2007 Direct Costs	14,406,145.18	12,810,549.84	12,810,549.84
2008-2009 Rate	4.57*	17.08*	17.45**

Comparison:			
2008-2009 Actual Direct Costs	14,206,696.66	12,551,816.47	12,551,816.47
Indirect costs based on rate ** multiplied by actual direct costs	649,246.04	1,882,772.47	2,190,291.97
2008-2009 Actual Indirect Costs	620,042.05	2,274,922.24	2,274,922.24
2006-2007 Fixed Carry Forward	-66,662.05	0.00	-47,466.75
Total Indirect Costs	686,704.10	2,274,922.24	2,322,388.99
Over/(Under) Recovery	-37,458.06	0.00	-132,097.02

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	620,042.05	2,274,922.24	2,274,922.24
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-37,458.06	0.00	-132,097.02
Total Projected Indirect 2007-2008 (Numerator)	657,500.11	2,274,922.24	2,407,019.26
Direct Costs	14,206,696.66	12,551,816.47	12,551,816.47
Rate for 2010-2011 **	4.63*	18.12*	19.18**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 25902
Form R0418

Woodland Park Academy
2083 Grand Blanc Road
Grand Blanc, MI 48439

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	192,209.03	467,431.21	467,431.21
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	192,209.03	467,431.21	467,431.21
2006-2007 Direct Costs	2,274,509.34	1,999,287.16	1,999,287.16
2008-2009 Rate	8.45*	23.38*	23.38**

Comparison:			
2008-2009 Actual Direct Costs	2,606,299.26	2,275,237.85	2,275,237.85
Indirect costs based on rate ** multiplied by actual direct costs	220,232.29	341,285.68	531,950.61
2008-2009 Actual Indirect Costs	180,006.66	511,068.07	511,068.07
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	180,006.66	511,068.07	511,068.07
Over/(Under) Recovery	40,225.63	0.00	20,882.54

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	180,006.66	511,068.07	511,068.07
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	40,225.63	0.00	20,882.54
Total Projected Indirect 2007-2008 (Numerator)	139,781.03	511,068.07	490,185.53
Direct Costs	2,606,299.26	2,275,237.85	2,275,237.85
Rate for 2010-2011 **	5.36*	22.46*	21.54**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 25903
Form R0418

*** Final ***

Grand Blanc Academy
5135 E. Hill Road
Grand Blanc, MI 48439

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	35,436.15	342,895.74	342,895.74
2006-2007 Fixed Carry Forward	-9,302.68	0.00	-3,800.05
Total Indirect Costs	44,738.83	342,895.74	346,695.79
2006-2007 Direct Costs	3,074,526.15	2,767,066.56	2,767,066.56
2008-2009 Rate	1.46*	12.39*	12.53**

Comparison:			
2008-2009 Actual Direct Costs	3,480,099.35	3,165,496.58	3,165,496.58
Indirect costs based on rate ** multiplied by actual direct costs	50,809.45	392,205.03	396,636.72
2008-2009 Actual Indirect Costs	11,124.36	325,727.13	325,727.13
2006-2007 Fixed Carry Forward	-9,302.68	0.00	-3,800.05
Total Indirect Costs	20,427.04	325,727.13	329,527.18
Over/(Under) Recovery	30,382.41	66,477.90	67,109.54

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	11,124.36	325,727.13	325,727.13
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	30,382.41	66,477.90	67,109.54
Total Projected Indirect 2007-2008 (Numerator)	-19,258.05	259,249.23	258,617.59
Direct Costs	3,480,099.35	3,165,496.58	3,165,496.58
Rate for 2010-2011 **	0.00*	8.19*	8.17**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 25904
Form R0418

Northridge Academy
5306 North Street
Flint, MI 48505

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	200,390.68	976,615.92	976,615.92
2006-2007 Fixed Carry Forward	-20,336.35	0.00	0.00
Total Indirect Costs	220,727.03	976,615.92	976,615.92
2006-2007 Direct Costs	2,728,971.07	1,952,745.83	1,952,745.83
2008-2009 Rate	8.09*	50.01*	50.01**

Comparison:			
2008-2009 Actual Direct Costs	2,265,863.97	1,618,654.78	1,618,654.78
Indirect costs based on rate ** multiplied by actual direct costs	183,308.40	242,798.22	404,663.70
2008-2009 Actual Indirect Costs	164,142.75	811,351.94	811,351.94
2006-2007 Fixed Carry Forward	-20,336.35	0.00	0.00
Total Indirect Costs	184,479.10	811,351.94	811,351.94
Over/(Under) Recovery	-1,170.70	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	164,142.75	811,351.94	811,351.94
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-1,170.70	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	165,313.45	811,351.94	811,351.94
Direct Costs	2,265,863.97	1,618,654.78	1,618,654.78
Rate for 2010-2011 **	7.30*	50.13*	50.13**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 25905
Form R0418

*** Final ***

International Academy of Flint
2820 S. Saginaw Street
Flint, MI 48503

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	358,336.68	1,974,883.67	1,974,883.67
2006-2007 Fixed Carry Forward	-119,163.76	0.00	0.00
Total Indirect Costs	477,500.44	1,974,883.67	1,974,883.67
2006-2007 Direct Costs	7,381,880.37	5,765,333.38	5,765,333.38
2008-2009 Rate	6.47*	34.25*	34.25**

Comparison:			
2008-2009 Actual Direct Costs	7,524,314.82	6,773,486.57	6,773,486.57
Indirect costs based on rate ** multiplied by actual direct costs	486,823.17	1,016,022.99	1,693,371.64
2008-2009 Actual Indirect Costs	264,235.79	1,015,064.04	1,015,064.04
2006-2007 Fixed Carry Forward	-119,163.76	0.00	0.00
Total Indirect Costs	383,399.55	1,015,064.04	1,015,064.04
Over/(Under) Recovery	103,423.62	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	264,235.79	1,015,064.04	1,015,064.04
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	103,423.62	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	160,812.17	1,015,064.04	1,015,064.04
Direct Costs	7,524,314.82	6,773,486.57	6,773,486.57
Rate for 2010-2011 **	2.14*	14.99*	14.99**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 25906
Form R0418

*** Final ***

Center Academy
310 W. Oakley
Flint, MI 48503

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	20,128.64	309,333.75	309,333.75
2006-2007 Fixed Carry Forward	12,536.03	33,117.00	33,117.00
Total Indirect Costs	7,592.61	276,216.75	276,216.75
2006-2007 Direct Costs	3,299,461.57	3,010,256.46	3,010,256.46
2008-2009 Rate	0.23*	9.18*	9.18**

Comparison:			
2008-2009 Actual Direct Costs	3,118,799.54	2,816,766.38	2,816,766.38
Indirect costs based on rate ** multiplied by actual direct costs	7,173.24	258,579.15	258,579.15
2008-2009 Actual Indirect Costs	196,255.52	498,288.68	498,288.68
2006-2007 Fixed Carry Forward	12,536.03	33,117.00	33,117.00
Total Indirect Costs	183,719.49	465,171.68	465,171.68
Over/(Under) Recovery	-176,546.25	-206,592.53	-206,592.53

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	196,255.52	498,288.68	498,288.68
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-176,546.25	-206,592.53	-206,592.53
Total Projected Indirect 2007-2008 (Numerator)	372,801.77	704,881.21	704,881.21
Direct Costs	3,118,799.54	2,816,766.38	2,816,766.38
Rate for 2010-2011 **	11.95*	25.02*	25.02**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 25907
Form R0418

*** Final ***

Linden Charter Academy
3244 Linden Road
Flint, MI 48504

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	323,860.00	1,471,056.00	1,471,056.00
2006-2007 Fixed Carry Forward	-142,123.88	0.00	0.00
Total Indirect Costs	465,983.88	1,471,056.00	1,471,056.00
2006-2007 Direct Costs	5,633,698.00	4,486,502.00	4,486,502.00
2008-2009 Rate	8.27*	32.79*	32.79**

Comparison:			
2008-2009 Actual Direct Costs	6,375,022.00	5,123,359.00	5,123,359.00
Indirect costs based on rate ** multiplied by actual direct costs	527,214.32	768,503.85	1,280,839.75
2008-2009 Actual Indirect Costs	333,213.00	1,584,876.00	1,584,876.00
2006-2007 Fixed Carry Forward	-142,123.88	0.00	0.00
Total Indirect Costs	475,336.88	1,584,876.00	1,584,876.00
Over/(Under) Recovery	51,877.44	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	333,213.00	1,584,876.00	1,584,876.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	51,877.44	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	281,335.56	1,584,876.00	1,584,876.00
Direct Costs	6,375,022.00	5,123,359.00	5,123,359.00
Rate for 2010-2011 **	4.41*	30.93*	30.93**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 25908
Form R0418

Academy of Flint
4100 W. Coldwater Road
Flint, MI 48504

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	52,967.84	739,694.38	739,694.38
2006-2007 Fixed Carry Forward	-50,512.91	0.00	0.00
Total Indirect Costs	103,480.75	739,694.38	739,694.38
2006-2007 Direct Costs	4,091,547.39	3,404,820.85	3,404,820.85
2008-2009 Rate	2.53*	21.72*	21.72**

Comparison:			
2008-2009 Actual Direct Costs	5,035,256.00	4,341,706.00	4,341,706.00
Indirect costs based on rate ** multiplied by actual direct costs	127,391.98	651,255.90	943,018.54
2008-2009 Actual Indirect Costs	212,344.00	905,894.00	905,894.00
2006-2007 Fixed Carry Forward	-50,512.91	0.00	0.00
Total Indirect Costs	262,856.91	905,894.00	905,894.00
Over/(Under) Recovery	-135,464.93	0.00	37,124.54

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	212,344.00	905,894.00	905,894.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-135,464.93	0.00	37,124.54
Total Projected Indirect 2007-2008 (Numerator)	347,808.93	905,894.00	868,769.46
Direct Costs	5,035,256.00	4,341,706.00	4,341,706.00
Rate for 2010-2011 **	6.91*	20.86*	20.01**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 25909
Form R0418

Burton Glen Charter Academy
4171 Atherton Road
Burton, MI 48519

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	321,235.00	1,471,769.00	1,471,769.00
2006-2007 Fixed Carry Forward	-151,134.87	0.00	0.00
Total Indirect Costs	472,369.87	1,471,769.00	1,471,769.00
2006-2007 Direct Costs	5,389,707.00	4,239,173.00	4,239,173.00
2008-2009 Rate	8.76*	34.72*	34.72**

Comparison:			
2008-2009 Actual Direct Costs	6,021,983.00	4,772,015.00	4,772,015.00
Indirect costs based on rate ** multiplied by actual direct costs	527,525.71	715,802.25	1,193,003.75
2008-2009 Actual Indirect Costs	346,329.00	1,596,297.00	1,596,297.00
2006-2007 Fixed Carry Forward	-151,134.87	0.00	0.00
Total Indirect Costs	497,463.87	1,596,297.00	1,596,297.00
Over/(Under) Recovery	30,061.84	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	346,329.00	1,596,297.00	1,596,297.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	30,061.84	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	316,267.16	1,596,297.00	1,596,297.00
Direct Costs	6,021,983.00	4,772,015.00	4,772,015.00
Rate for 2010-2011 **	5.25*	33.45*	33.45**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 25910
Form R0418

*** Final ***

Richfield Public School Academy
3807 N. Center Road
Flint, MI 48506

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	15,112.24	955,889.29	955,889.29
2006-2007 Fixed Carry Forward	150.22	0.00	0.00
Total Indirect Costs	14,962.02	955,889.29	955,889.29
2006-2007 Direct Costs	3,722,550.38	2,781,773.33	2,781,773.33
2008-2009 Rate	0.40*	34.36*	34.36**

Comparison:			
2008-2009 Actual Direct Costs	4,311,229.59	4,028,568.61	4,028,568.61
Indirect costs based on rate ** multiplied by actual direct costs	17,244.92	604,285.29	1,007,142.15
2008-2009 Actual Indirect Costs	22,593.10	305,254.08	305,254.08
2006-2007 Fixed Carry Forward	150.22	0.00	0.00
Total Indirect Costs	22,442.88	305,254.08	305,254.08
Over/(Under) Recovery	-5,197.96	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	22,593.10	305,254.08	305,254.08
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-5,197.96	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	27,791.06	305,254.08	305,254.08
Direct Costs	4,311,229.59	4,028,568.61	4,028,568.61
Rate for 2010-2011 **	0.64*	7.58*	7.58**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 25911
Form R0418

Madison Academy
6170 Torrey Road
Flint, MI 48507

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	254,856.65	254,856.65
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	254,856.65	254,856.65
2006-2007 Direct Costs	1,664,946.42	1,410,089.77	1,410,089.77
2008-2009 Rate	0.00*	18.07*	18.07**

Comparison:			
2008-2009 Actual Direct Costs	2,840,870.86	2,147,435.61	2,147,435.61
Indirect costs based on rate ** multiplied by actual direct costs	0.00	322,115.34	388,041.61
2008-2009 Actual Indirect Costs	0.00	693,435.25	693,435.25
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	693,435.25	693,435.25
Over/(Under) Recovery	0.00	0.00	-305,393.64

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	0.00	693,435.25	693,435.25
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-305,393.64
Total Projected Indirect 2007-2008 (Numerator)	0.00	693,435.25	998,828.89
Direct Costs	2,840,870.86	2,147,435.61	2,147,435.61
Rate for 2010-2011 **	0.00*	32.29*	46.51**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 26010
Form R0418

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	543,315.62	1,790,699.18	1,790,699.18
2006-2007 Fixed Carry Forward	-72,782.12	0.00	52,542.48
Total Indirect Costs	616,097.74	1,790,699.18	1,738,156.70
2006-2007 Direct Costs	12,061,735.83	10,814,352.27	10,814,352.27
2008-2009 Rate	5.11*	16.56*	16.07**

Comparison:			
2008-2009 Actual Direct Costs	11,496,233.22	10,422,217.92	10,422,217.92
Indirect costs based on rate ** multiplied by actual direct costs	587,457.52	1,563,332.69	1,674,850.42
2008-2009 Actual Indirect Costs	513,225.61	1,587,240.91	1,587,240.91
2006-2007 Fixed Carry Forward	-72,782.12	0.00	52,542.48
Total Indirect Costs	586,007.73	1,587,240.91	1,534,698.43
Over/(Under) Recovery	1,449.79	0.00	140,151.99

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	513,225.61	1,587,240.91	1,587,240.91
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	1,449.79	0.00	140,151.99
Total Projected Indirect 2007-2008 (Numerator)	511,775.82	1,587,240.91	1,447,088.92
Direct Costs	11,496,233.22	10,422,217.92	10,422,217.92
Rate for 2010-2011 **	4.45*	15.23*	13.88**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 26040
Form R0418

Gladwin Community Schools
401 N. Bowery Avenue, 2nd Floor
Gladwin, MI 48624

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	379,418.45	1,761,282.79	1,761,282.79
2006-2007 Fixed Carry Forward	58,359.36	22,872.82	22,872.82
Total Indirect Costs	321,059.09	1,738,409.97	1,738,409.97
2006-2007 Direct Costs	15,878,199.03	14,496,334.69	14,496,334.69
2008-2009 Rate	2.02*	11.99*	11.99**

Comparison:			
2008-2009 Actual Direct Costs	14,927,152.43	13,377,388.40	13,377,388.40
Indirect costs based on rate ** multiplied by actual direct costs	301,528.48	1,603,948.87	1,603,948.87
2008-2009 Actual Indirect Costs	896,429.82	2,446,193.85	2,446,193.85
2006-2007 Fixed Carry Forward	58,359.36	22,872.82	22,872.82
Total Indirect Costs	838,070.46	2,423,321.03	2,423,321.03
Over/(Under) Recovery	-536,541.98	-819,372.16	-819,372.16

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	896,429.82	2,446,193.85	2,446,193.85
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-536,541.98	-819,372.16	-819,372.16
Total Projected Indirect 2007-2008 (Numerator)	1,432,971.80	3,265,566.01	3,265,566.01
Direct Costs	14,927,152.43	13,377,388.40	13,377,388.40
Rate for 2010-2011 **	9.60*	24.41*	24.41**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 26901
Form R0418

Creative Learning Academy of Science
540 Lang Road
Beaverton, MI 48612

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	29,280.00	55,737.17	55,737.17
2006-2007 Fixed Carry Forward	0.00	0.00	9,780.87
Total Indirect Costs	29,280.00	55,737.17	45,956.30
2006-2007 Direct Costs	519,522.93	493,065.76	493,065.76
2008-2009 Rate	5.64*	11.30*	9.32**

Comparison:			
2008-2009 Actual Direct Costs	492,222.98	462,825.33	462,825.33
Indirect costs based on rate ** multiplied by actual direct costs	27,761.38	52,299.26	43,135.32
2008-2009 Actual Indirect Costs	30,010.11	59,407.76	59,407.76
2006-2007 Fixed Carry Forward	0.00	0.00	9,780.87
Total Indirect Costs	30,010.11	59,407.76	49,626.89
Over/(Under) Recovery	-2,248.73	-7,108.50	-6,491.57

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	30,010.11	59,407.76	59,407.76
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-2,248.73	-7,108.50	-6,491.57
Total Projected Indirect 2007-2008 (Numerator)	32,258.84	66,516.26	65,899.33
Direct Costs	492,222.98	462,825.33	462,825.33
Rate for 2010-2011 **	6.55*	14.37*	14.24**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 27000
Form R0418

*** Final ***

Gogebic-Ontonagon ISD
P.O. Box 218
Bergland, MI 49910

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	136,104.31	277,882.32	277,882.32
2006-2007 Fixed Carry Forward	-38,564.24	-28,362.91	-28,362.91
Total Indirect Costs	174,668.55	306,245.23	306,245.23
2006-2007 Direct Costs	3,557,824.01	3,416,046.00	3,416,046.00
2008-2009 Rate	4.91*	8.96*	8.96**

Comparison:			
2008-2009 Actual Direct Costs	3,807,409.66	3,692,854.20	3,692,854.20
Indirect costs based on rate ** multiplied by actual direct costs	186,943.81	330,879.74	330,879.74
2008-2009 Actual Indirect Costs	174,215.00	288,770.46	288,770.46
2006-2007 Fixed Carry Forward	-38,564.24	-28,362.91	-28,362.91
Total Indirect Costs	212,779.24	317,133.37	317,133.37
Over/(Under) Recovery	-25,835.43	13,746.37	13,746.37

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	174,215.00	288,770.46	288,770.46
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-25,835.43	13,746.37	13,746.37
Total Projected Indirect 2007-2008 (Numerator)	200,050.43	275,024.09	275,024.09
Direct Costs	3,807,409.66	3,692,854.20	3,692,854.20
Rate for 2010-2011 **	5.25*	7.45*	7.45**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 27010
Form R0418

*** Final ***

Bessemer Area School District
301 E. Sellar Street
Bessemer, MI 49911

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	99,514.36	591,334.75	591,334.75
2006-2007 Fixed Carry Forward	-48,006.81	0.00	-91,114.25
Total Indirect Costs	147,521.17	591,334.75	682,449.00
2006-2007 Direct Costs	3,907,077.80	3,415,257.41	3,415,257.41
2008-2009 Rate	3.78*	17.31*	19.98**

Comparison:			
2008-2009 Actual Direct Costs	3,924,281.84	3,408,231.33	3,408,231.33
Indirect costs based on rate ** multiplied by actual direct costs	148,337.85	511,234.70	680,964.62
2008-2009 Actual Indirect Costs	73,085.10	589,135.61	589,135.61
2006-2007 Fixed Carry Forward	-48,006.81	0.00	-91,114.25
Total Indirect Costs	121,091.91	589,135.61	680,249.86
Over/(Under) Recovery	27,245.94	0.00	714.76

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	73,085.10	589,135.61	589,135.61
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	27,245.94	0.00	714.76
Total Projected Indirect 2007-2008 (Numerator)	45,839.16	589,135.61	588,420.85
Direct Costs	3,924,281.84	3,408,231.33	3,408,231.33
Rate for 2010-2011 **	1.17*	17.29*	17.26**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 27020
Form R0418

Ironwood Area Schools
650 E. Ayer Street
Ironwood, MI 49938

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	149,217.59	1,000,769.94	1,000,769.94
2006-2007 Fixed Carry Forward	-950.88	-36,192.48	-36,192.48
Total Indirect Costs	150,168.47	1,036,962.42	1,036,962.42
2006-2007 Direct Costs	9,063,893.05	8,212,340.70	8,212,340.70
2008-2009 Rate	1.66*	12.63*	12.63**

Comparison:			
2008-2009 Actual Direct Costs	8,727,171.07	7,887,259.44	7,887,259.44
Indirect costs based on rate ** multiplied by actual direct costs	144,871.04	996,160.87	996,160.87
2008-2009 Actual Indirect Costs	147,577.09	987,488.72	987,488.72
2006-2007 Fixed Carry Forward	-950.88	-36,192.48	-36,192.48
Total Indirect Costs	148,527.97	1,023,681.20	1,023,681.20
Over/(Under) Recovery	-3,656.93	-27,520.33	-27,520.33

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	147,577.09	987,488.72	987,488.72
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-3,656.93	-27,520.33	-27,520.33
Total Projected Indirect 2007-2008 (Numerator)	151,234.02	1,015,009.05	1,015,009.05
Direct Costs	8,727,171.07	7,887,259.44	7,887,259.44
Rate for 2010-2011 **	1.73*	12.87*	12.87**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 27070
Form R0418

*** Final ***

Wakefield-Marenisco School District
715 Putnam Street
Wakefield, MI 49968

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	99,882.38	449,411.57	449,411.57
2006-2007 Fixed Carry Forward	-36,300.02	0.00	-77,108.53
Total Indirect Costs	136,182.40	449,411.57	526,520.10
2006-2007 Direct Costs	2,838,433.61	2,488,904.42	2,488,904.42
2008-2009 Rate	4.80*	18.06*	21.15**

Comparison:			
2008-2009 Actual Direct Costs	2,683,188.87	2,413,839.65	2,413,839.65
Indirect costs based on rate ** multiplied by actual direct costs	128,793.07	362,075.95	510,527.09
2008-2009 Actual Indirect Costs	107,115.69	376,464.91	376,464.91
2006-2007 Fixed Carry Forward	-36,300.02	0.00	-77,108.53
Total Indirect Costs	143,415.71	376,464.91	453,573.44
Over/(Under) Recovery	-14,622.64	0.00	56,953.65

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	107,115.69	376,464.91	376,464.91
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-14,622.64	0.00	56,953.65
Total Projected Indirect 2007-2008 (Numerator)	121,738.33	376,464.91	319,511.26
Direct Costs	2,683,188.87	2,413,839.65	2,413,839.65
Rate for 2010-2011 **	4.54*	15.60*	13.24**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 27080
Form R0418

*** Final ***

Watersmeet Township School District
P.O. Box 217
Watersmeet, MI 49969

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	102,646.34	461,873.68	461,873.68
2006-2007 Fixed Carry Forward	-67,732.04	0.00	-55,622.19
Total Indirect Costs	170,378.38	461,873.68	517,495.87
2006-2007 Direct Costs	3,291,938.90	2,932,711.56	2,932,711.56
2008-2009 Rate	5.18*	15.75*	17.65**

Comparison:			
2008-2009 Actual Direct Costs	2,951,508.45	2,644,160.65	2,644,160.65
Indirect costs based on rate ** multiplied by actual direct costs	152,888.14	396,624.10	466,694.35
2008-2009 Actual Indirect Costs	149,387.07	456,734.87	456,734.87
2006-2007 Fixed Carry Forward	-67,732.04	0.00	-55,622.19
Total Indirect Costs	217,119.11	456,734.87	512,357.06
Over/(Under) Recovery	-64,230.97	0.00	-45,662.71

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	149,387.07	456,734.87	456,734.87
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-64,230.97	0.00	-45,662.71
Total Projected Indirect 2007-2008 (Numerator)	213,618.04	456,734.87	502,397.58
Direct Costs	2,951,508.45	2,644,160.65	2,644,160.65
Rate for 2010-2011 **	7.24*	17.27*	19.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 28000
Form R0418

*** Final ***

Traverse Bay Area ISD
P.O. Box 6020
Traverse City, MI 49696

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	2,577,246.71	5,537,501.87	5,537,501.87
2006-2007 Fixed Carry Forward	-254,207.31	-545,578.22	-545,578.22
Total Indirect Costs	2,831,454.02	6,083,080.09	6,083,080.09
2006-2007 Direct Costs	41,430,571.56	38,470,316.40	38,470,316.40
2008-2009 Rate	6.83*	15.81*	15.81**

Comparison:			
2008-2009 Actual Direct Costs	47,779,856.29	44,820,178.47	44,820,178.47
Indirect costs based on rate ** multiplied by actual direct costs	3,263,364.18	6,723,026.77	7,086,070.22
2008-2009 Actual Indirect Costs	2,918,474.89	5,878,152.71	5,878,152.71
2006-2007 Fixed Carry Forward	-254,207.31	-545,578.22	-545,578.22
Total Indirect Costs	3,172,682.20	6,423,730.93	6,423,730.93
Over/(Under) Recovery	90,681.98	0.00	662,339.29

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	2,918,474.89	5,878,152.71	5,878,152.71
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	90,681.98	0.00	662,339.29
Total Projected Indirect 2007-2008 (Numerator)	2,827,792.91	5,878,152.71	5,215,813.42
Direct Costs	47,779,856.29	44,820,178.47	44,820,178.47
Rate for 2010-2011 **	5.92*	13.11*	11.64**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 28010
Form R0418

Traverse City Area Public Schools
412 Webster
Traverse City, MI 49686

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	3,565,266.74	11,986,754.08	11,986,754.08
2006-2007 Fixed Carry Forward	-63,128.67	0.00	702,142.91
Total Indirect Costs	3,628,395.41	11,986,754.08	11,284,611.17
2006-2007 Direct Costs	84,675,801.42	76,254,314.08	76,254,314.08
2008-2009 Rate	4.29*	15.72*	14.80**

Comparison:			
2008-2009 Actual Direct Costs	87,742,754.37	79,104,004.43	79,104,004.43
Indirect costs based on rate ** multiplied by actual direct costs	3,764,164.16	11,865,600.66	11,707,392.66
2008-2009 Actual Indirect Costs	3,810,732.87	12,449,482.81	12,449,482.81
2006-2007 Fixed Carry Forward	-63,128.67	0.00	702,142.91
Total Indirect Costs	3,873,861.54	12,449,482.81	11,747,339.90
Over/(Under) Recovery	-109,697.38	0.00	-39,947.24

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	3,810,732.87	12,449,482.81	12,449,482.81
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-109,697.38	0.00	-39,947.24
Total Projected Indirect 2007-2008 (Numerator)	3,920,430.25	12,449,482.81	12,489,430.05
Direct Costs	87,742,754.37	79,104,004.43	79,104,004.43
Rate for 2010-2011 **	4.47*	15.74*	15.79**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 28035
Form R0418

*** Final ***

Buckley Community School District
P.O. Box 38
Buckley, MI 49620

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	135,873.43	481,647.55	481,647.55
2006-2007 Fixed Carry Forward	11,416.52	0.00	0.00
Total Indirect Costs	124,456.91	481,647.55	481,647.55
2006-2007 Direct Costs	3,120,876.29	2,775,102.17	2,775,102.17
2008-2009 Rate	3.99*	17.36*	17.36**

Comparison:			
2008-2009 Actual Direct Costs	3,160,763.89	2,795,131.14	2,795,131.14
Indirect costs based on rate ** multiplied by actual direct costs	126,114.48	419,269.67	485,234.77
2008-2009 Actual Indirect Costs	181,487.46	547,120.21	547,120.21
2006-2007 Fixed Carry Forward	11,416.52	0.00	0.00
Total Indirect Costs	170,070.94	547,120.21	547,120.21
Over/(Under) Recovery	-43,956.46	0.00	-61,885.44

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	181,487.46	547,120.21	547,120.21
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-43,956.46	0.00	-61,885.44
Total Projected Indirect 2007-2008 (Numerator)	225,443.92	547,120.21	609,005.65
Direct Costs	3,160,763.89	2,795,131.14	2,795,131.14
Rate for 2010-2011 **	7.13*	19.57*	21.79**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 28090
Form R0418

Kingsley Area Schools
402 Fenton St
Kingsley, MI 49649

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	281,468.98	1,214,554.88	1,214,554.88
2006-2007 Fixed Carry Forward	7,290.36	80,667.57	80,667.57
Total Indirect Costs	274,178.62	1,133,887.31	1,133,887.31
2006-2007 Direct Costs	11,075,894.56	10,142,808.66	10,142,808.66
2008-2009 Rate	2.48*	11.18*	11.18**

Comparison:			
2008-2009 Actual Direct Costs	11,725,297.08	10,785,842.70	10,785,842.70
Indirect costs based on rate ** multiplied by actual direct costs	290,787.37	1,205,857.21	1,205,857.21
2008-2009 Actual Indirect Costs	296,828.05	1,236,282.43	1,236,282.43
2006-2007 Fixed Carry Forward	7,290.36	80,667.57	80,667.57
Total Indirect Costs	289,537.69	1,155,614.86	1,155,614.86
Over/(Under) Recovery	1,249.68	50,242.35	50,242.35

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	296,828.05	1,236,282.43	1,236,282.43
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	1,249.68	50,242.35	50,242.35
Total Projected Indirect 2007-2008 (Numerator)	295,578.37	1,186,040.08	1,186,040.08
Direct Costs	11,725,297.08	10,785,842.70	10,785,842.70
Rate for 2010-2011 **	2.52*	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 2010-2011 Indirect Cost Rates
School District 28901
Form R0418

Woodland School
7224 Supply Road
Traverse City, MI 49686

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	124,014.09	124,014.09
2006-2007 Fixed Carry Forward	0.00	-16,982.84	-16,982.84
Total Indirect Costs	0.00	140,996.93	140,996.93
2006-2007 Direct Costs	1,095,612.38	971,598.29	971,598.29
2008-2009 Rate	0.00*	14.51*	14.51**

Comparison:			
2008-2009 Actual Direct Costs	1,098,337.65	976,187.75	976,187.75
Indirect costs based on rate ** multiplied by actual direct costs	0.00	141,644.84	141,644.84
2008-2009 Actual Indirect Costs	0.00	122,149.90	122,149.90
2006-2007 Fixed Carry Forward	0.00	-16,982.84	-16,982.84
Total Indirect Costs	0.00	139,132.74	139,132.74
Over/(Under) Recovery	0.00	2,512.10	2,512.10

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	0.00	122,149.90	122,149.90
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	2,512.10	2,512.10
Total Projected Indirect 2007-2008 (Numerator)	0.00	119,637.80	119,637.80
Direct Costs	1,098,337.65	976,187.75	976,187.75
Rate for 2010-2011 **	0.00*	12.26*	12.26**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 28902
Form R0418

*** Final ***

Grand Traverse Academy
1245 Hammond Road E
Traverse City, MI 49686

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	171,451.00	630,031.00	630,031.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	171,451.00	630,031.00	630,031.00
2006-2007 Direct Costs	5,086,936.00	4,628,356.00	4,628,356.00
2008-2009 Rate	3.37*	13.61*	13.61**

Comparison:			
2008-2009 Actual Direct Costs	6,485,835.00	5,867,367.00	5,867,367.00
Indirect costs based on rate ** multiplied by actual direct costs	218,572.64	798,548.65	798,548.65
2008-2009 Actual Indirect Costs	260,387.00	878,855.00	878,855.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	260,387.00	878,855.00	878,855.00
Over/(Under) Recovery	-41,814.36	-80,306.35	-80,306.35

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	260,387.00	878,855.00	878,855.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-41,814.36	-80,306.35	-80,306.35
Total Projected Indirect 2007-2008 (Numerator)	302,201.36	959,161.35	959,161.35
Direct Costs	6,485,835.00	5,867,367.00	5,867,367.00
Rate for 2010-2011 **	4.66*	16.35*	16.35**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 28903
Form R0418

*** Final ***

Traverse City College Preparatory Academ
1402 Carlisle Road
Traverse City, MI 49686

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	0.00	0.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2006-2007 Direct Costs	0.00	0.00	0.00
2008-2009 Rate	0.00*	0.00*	0.00**

Comparison:			
2008-2009 Actual Direct Costs	821,845.13	711,921.42	711,921.42
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2008-2009 Actual Indirect Costs	47,245.77	157,169.48	157,169.48
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	47,245.77	157,169.48	157,169.48
Over/(Under) Recovery	0.00	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	47,245.77	157,169.48	157,169.48
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	47,245.77	157,169.48	157,169.48
Direct Costs	821,845.13	711,921.42	711,921.42
Rate for 2010-2011 **	5.75*	22.08*	22.08**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 29000
Form R0418

Gratiot-Isabella RESD
P.O. Box 310
Ithaca, MI 48847

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,143,454.20	1,986,112.21	1,986,112.21
2006-2007 Fixed Carry Forward	-90,587.56	130,803.08	130,803.08
Total Indirect Costs	1,234,041.76	1,855,309.13	1,855,309.13
2006-2007 Direct Costs	20,199,900.73	19,357,242.72	19,357,242.72
2008-2009 Rate	6.11*	9.58*	9.58**

Comparison:			
2008-2009 Actual Direct Costs	19,709,279.72	18,733,872.66	18,733,872.66
Indirect costs based on rate ** multiplied by actual direct costs	1,204,236.99	1,794,705.00	1,794,705.00
2008-2009 Actual Indirect Costs	1,118,573.69	2,093,980.75	2,093,980.75
2006-2007 Fixed Carry Forward	-90,587.56	130,803.08	130,803.08
Total Indirect Costs	1,209,161.25	1,963,177.67	1,963,177.67
Over/(Under) Recovery	-4,924.26	-168,472.67	-168,472.67

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,118,573.69	2,093,980.75	2,093,980.75
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-4,924.26	-168,472.67	-168,472.67
Total Projected Indirect 2007-2008 (Numerator)	1,123,497.95	2,262,453.42	2,262,453.42
Direct Costs	19,709,279.72	18,733,872.66	18,733,872.66
Rate for 2010-2011 **	5.70*	12.08*	12.08**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 29010
Form R0418

*** Final ***

Alma Public Schools
1500 N. Pine Avenue
Alma, MI 48801

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	674,722.80	3,240,854.73	3,240,854.73
2006-2007 Fixed Carry Forward	149,014.28	0.00	0.00
Total Indirect Costs	525,708.52	3,240,854.73	3,240,854.73
2006-2007 Direct Costs	20,318,715.56	17,752,583.63	17,752,583.63
2008-2009 Rate	2.59*	18.26*	18.26**

Comparison:			
2008-2009 Actual Direct Costs	20,029,691.90	17,477,068.02	17,477,068.02
Indirect costs based on rate ** multiplied by actual direct costs	518,769.02	2,621,560.20	3,191,312.62
2008-2009 Actual Indirect Costs	581,157.09	3,133,780.97	3,133,780.97
2006-2007 Fixed Carry Forward	149,014.28	0.00	0.00
Total Indirect Costs	432,142.81	3,133,780.97	3,133,780.97
Over/(Under) Recovery	86,626.21	0.00	57,531.65

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	581,157.09	3,133,780.97	3,133,780.97
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	86,626.21	0.00	57,531.65
Total Projected Indirect 2007-2008 (Numerator)	494,530.88	3,133,780.97	3,076,249.32
Direct Costs	20,029,691.90	17,477,068.02	17,477,068.02
Rate for 2010-2011 **	2.47*	17.93*	17.60**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 29020
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	51,674.58	356,930.90	356,930.90
2006-2007 Fixed Carry Forward	-11,663.53	-18,123.51	-18,123.51
Total Indirect Costs	63,338.11	375,054.41	375,054.41
2006-2007 Direct Costs	3,277,142.53	2,971,886.21	2,971,886.21
2008-2009 Rate	1.93*	12.62*	12.62**

Comparison:			
2008-2009 Actual Direct Costs	3,116,542.65	2,798,592.14	2,798,592.14
Indirect costs based on rate ** multiplied by actual direct costs	60,149.27	353,182.33	353,182.33
2008-2009 Actual Indirect Costs	38,332.30	356,282.81	356,282.81
2006-2007 Fixed Carry Forward	-11,663.53	-18,123.51	-18,123.51
Total Indirect Costs	49,995.83	374,406.32	374,406.32
Over/(Under) Recovery	10,153.44	-21,223.99	-21,223.99

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	38,332.30	356,282.81	356,282.81
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	10,153.44	-21,223.99	-21,223.99
Total Projected Indirect 2007-2008 (Numerator)	28,178.86	377,506.80	377,506.80
Direct Costs	3,116,542.65	2,798,592.14	2,798,592.14
Rate for 2010-2011 **	0.90*	13.49*	13.49**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 29040
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	118,753.93	936,121.00	936,121.00
2006-2007 Fixed Carry Forward	-2,831.28	-39,904.82	-39,904.82
Total Indirect Costs	121,585.21	976,025.82	976,025.82
2006-2007 Direct Costs	7,985,321.03	7,167,953.96	7,167,953.96
2008-2009 Rate	1.52*	13.62*	13.62**

Comparison:			
2008-2009 Actual Direct Costs	7,494,775.08	6,716,928.08	6,716,928.08
Indirect costs based on rate ** multiplied by actual direct costs	113,920.58	914,845.60	914,845.60
2008-2009 Actual Indirect Costs	120,439.59	898,286.59	898,286.59
2006-2007 Fixed Carry Forward	-2,831.28	-39,904.82	-39,904.82
Total Indirect Costs	123,270.87	938,191.41	938,191.41
Over/(Under) Recovery	-9,350.29	-23,345.81	-23,345.81

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	120,439.59	898,286.59	898,286.59
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-9,350.29	-23,345.81	-23,345.81
Total Projected Indirect 2007-2008 (Numerator)	129,789.88	921,632.40	921,632.40
Direct Costs	7,494,775.08	6,716,928.08	6,716,928.08
Rate for 2010-2011 **	1.73*	13.72*	13.72**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 29050
Form R0418

Fulton Schools
8060 Ely Highway
Middleton, MI 48856

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	32,831.00	710,407.05	710,407.05
2006-2007 Fixed Carry Forward	25,747.51	222,378.99	222,378.99
Total Indirect Costs	7,083.49	488,028.06	488,028.06
2006-2007 Direct Costs	8,276,675.83	7,599,099.78	7,599,099.78
2008-2009 Rate	0.09*	6.42*	6.42**

Comparison:			
2008-2009 Actual Direct Costs	8,589,478.96	7,922,459.35	7,922,459.35
Indirect costs based on rate ** multiplied by actual direct costs	7,730.53	508,621.89	508,621.89
2008-2009 Actual Indirect Costs	28,559.76	695,579.37	695,579.37
2006-2007 Fixed Carry Forward	25,747.51	222,378.99	222,378.99
Total Indirect Costs	2,812.25	473,200.38	473,200.38
Over/(Under) Recovery	4,918.28	35,421.51	35,421.51

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	28,559.76	695,579.37	695,579.37
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	4,918.28	35,421.51	35,421.51
Total Projected Indirect 2007-2008 (Numerator)	23,641.48	660,157.86	660,157.86
Direct Costs	8,589,478.96	7,922,459.35	7,922,459.35
Rate for 2010-2011 **	0.28*	8.33*	8.33**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 29060
Form R0418

Ithaca Public Schools
710 N. Union Street
Ithaca, MI 48847

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	159,946.77	1,358,344.51	1,358,344.51
2006-2007 Fixed Carry Forward	-47,774.19	-108,883.20	-108,883.20
Total Indirect Costs	207,720.96	1,467,227.71	1,467,227.71
2006-2007 Direct Costs	11,949,645.03	10,751,247.29	10,751,247.29
2008-2009 Rate	1.74*	13.65*	13.65**

Comparison:			
2008-2009 Actual Direct Costs	11,425,632.78	10,400,645.65	10,400,645.65
Indirect costs based on rate ** multiplied by actual direct costs	198,806.01	1,419,688.13	1,419,688.13
2008-2009 Actual Indirect Costs	171,811.10	1,196,798.23	1,196,798.23
2006-2007 Fixed Carry Forward	-47,774.19	-108,883.20	-108,883.20
Total Indirect Costs	219,585.29	1,305,681.43	1,305,681.43
Over/(Under) Recovery	-20,779.28	114,006.70	114,006.70

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	171,811.10	1,196,798.23	1,196,798.23
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-20,779.28	114,006.70	114,006.70
Total Projected Indirect 2007-2008 (Numerator)	192,590.38	1,082,791.53	1,082,791.53
Direct Costs	11,425,632.78	10,400,645.65	10,400,645.65
Rate for 2010-2011 **	1.69*	10.41*	10.41**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 29100
Form R0418

St. Louis Public Schools
113 E. Saginaw Street
St. Louis, MI 48880

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	181,306.84	1,219,960.48	1,219,960.48
2006-2007 Fixed Carry Forward	-22,619.31	0.00	-83,116.20
Total Indirect Costs	203,926.15	1,219,960.48	1,303,076.68
2006-2007 Direct Costs	9,915,461.44	8,876,807.80	8,876,807.80
2008-2009 Rate	2.06*	13.74*	14.68**

Comparison:			
2008-2009 Actual Direct Costs	10,296,956.82	9,101,745.92	9,101,745.92
Indirect costs based on rate ** multiplied by actual direct costs	212,117.31	1,250,579.89	1,336,136.30
2008-2009 Actual Indirect Costs	205,927.20	1,401,138.10	1,401,138.10
2006-2007 Fixed Carry Forward	-22,619.31	0.00	-83,116.20
Total Indirect Costs	228,546.51	1,401,138.10	1,484,254.30
Over/(Under) Recovery	-16,429.20	-150,558.21	-148,118.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	205,927.20	1,401,138.10	1,401,138.10
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-16,429.20	-150,558.21	-148,118.00
Total Projected Indirect 2007-2008 (Numerator)	222,356.40	1,551,696.31	1,549,256.10
Direct Costs	10,296,956.82	9,101,745.92	9,101,745.92
Rate for 2010-2011 **	2.16*	17.05*	17.02**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 30000
Form R0418

*** Final ***

Hillsdale ISD
310 W. Bacon Street
Hillsdale, MI 49242

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,333,755.68	1,717,840.15	1,717,840.15
2006-2007 Fixed Carry Forward	-360,886.56	0.00	-395,390.69
Total Indirect Costs	1,694,642.24	1,717,840.15	2,113,230.84
2006-2007 Direct Costs	10,506,868.09	10,122,783.62	10,122,783.62
2008-2009 Rate	16.13*	16.97*	20.88**

Comparison:			
2008-2009 Actual Direct Costs	11,385,440.51	10,936,977.80	10,936,977.80
Indirect costs based on rate ** multiplied by actual direct costs	1,707,816.08	1,640,546.67	2,283,640.96
2008-2009 Actual Indirect Costs	1,383,933.10	1,832,395.81	1,832,395.81
2006-2007 Fixed Carry Forward	-360,886.56	0.00	-395,390.69
Total Indirect Costs	1,744,819.66	1,832,395.81	2,227,786.50
Over/(Under) Recovery	0.00	0.00	55,854.46

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,383,933.10	1,832,395.81	1,832,395.81
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	55,854.46
Total Projected Indirect 2007-2008 (Numerator)	1,383,933.10	1,832,395.81	1,776,541.35
Direct Costs	11,385,440.51	10,936,977.80	10,936,977.80
Rate for 2010-2011 **	12.16*	16.75*	16.24**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 30010
Form R0418

*** Final ***

Camden-Frontier Schools
4971 W. Montgomery Road
Camden, MI 49232

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	145,356.75	640,042.72	640,042.72
2006-2007 Fixed Carry Forward	-9,031.19	0.00	-63,042.68
Total Indirect Costs	154,387.94	640,042.72	703,085.40
2006-2007 Direct Costs	4,804,059.70	4,309,373.73	4,309,373.73
2008-2009 Rate	3.21*	14.85*	16.32**

Comparison:			
2008-2009 Actual Direct Costs	4,788,773.66	4,278,147.36	4,278,147.36
Indirect costs based on rate ** multiplied by actual direct costs	153,719.63	635,304.88	698,193.65
2008-2009 Actual Indirect Costs	130,973.96	641,600.26	641,600.26
2006-2007 Fixed Carry Forward	-9,031.19	0.00	-63,042.68
Total Indirect Costs	140,005.15	641,600.26	704,642.94
Over/(Under) Recovery	13,714.48	-6,295.38	-6,449.29

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	130,973.96	641,600.26	641,600.26
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	13,714.48	-6,295.38	-6,449.29
Total Projected Indirect 2007-2008 (Numerator)	117,259.48	647,895.64	648,049.55
Direct Costs	4,788,773.66	4,278,147.36	4,278,147.36
Rate for 2010-2011 **	2.45*	15.14*	15.15**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 30020
Form R0418

Hillsdale Community Schools
30 S. Norwood Avenue
Hillsdale, MI 49242

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	273,112.13	1,512,709.21	1,512,709.21
2006-2007 Fixed Carry Forward	25,905.73	-41,911.15	-41,911.15
Total Indirect Costs	247,206.40	1,554,620.36	1,554,620.36
2006-2007 Direct Costs	13,993,795.46	12,754,198.38	12,754,198.38
2008-2009 Rate	1.77*	12.19*	12.19**

Comparison:			
2008-2009 Actual Direct Costs	15,488,457.58	14,203,663.14	14,203,663.14
Indirect costs based on rate ** multiplied by actual direct costs	274,145.70	1,731,426.54	1,731,426.54
2008-2009 Actual Indirect Costs	283,342.52	1,568,136.96	1,568,136.96
2006-2007 Fixed Carry Forward	25,905.73	-41,911.15	-41,911.15
Total Indirect Costs	257,436.79	1,610,048.11	1,610,048.11
Over/(Under) Recovery	16,708.91	121,378.43	121,378.43

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	283,342.52	1,568,136.96	1,568,136.96
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	16,708.91	121,378.43	121,378.43
Total Projected Indirect 2007-2008 (Numerator)	266,633.61	1,446,758.53	1,446,758.53
Direct Costs	15,488,457.58	14,203,663.14	14,203,663.14
Rate for 2010-2011 **	1.72*	10.19*	10.19**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 30030
Form R0418

*** Final ***

Jonesville Community Schools
202 Wright Street
Jonesville, MI 49250

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	251,705.90	1,316,217.13	1,316,217.13
2006-2007 Fixed Carry Forward	-21,056.40	0.00	307,784.54
Total Indirect Costs	272,762.30	1,316,217.13	1,008,432.59
2006-2007 Direct Costs	10,288,786.78	9,224,275.55	9,224,275.55
2008-2009 Rate	2.65*	14.27*	10.93**

Comparison:			
2008-2009 Actual Direct Costs	10,949,372.71	9,753,994.71	9,753,994.71
Indirect costs based on rate ** multiplied by actual direct costs	290,158.38	1,391,895.05	1,066,111.62
2008-2009 Actual Indirect Costs	403,433.45	1,598,811.45	1,598,811.45
2006-2007 Fixed Carry Forward	-21,056.40	0.00	307,784.54
Total Indirect Costs	424,489.85	1,598,811.45	1,291,026.91
Over/(Under) Recovery	-134,331.47	-206,916.40	-224,915.29

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	403,433.45	1,598,811.45	1,598,811.45
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-134,331.47	-206,916.40	-224,915.29
Total Projected Indirect 2007-2008 (Numerator)	537,764.92	1,805,727.85	1,823,726.74
Direct Costs	10,949,372.71	9,753,994.71	9,753,994.71
Rate for 2010-2011 **	4.91*	18.51*	18.70**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 30040
Form R0418

*** Final ***

Litchfield Community Schools
210 Williams Street
Litchfield, MI 49252

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	77,156.14	438,345.28	438,345.28
2006-2007 Fixed Carry Forward	16,230.42	0.00	93,472.21
Total Indirect Costs	60,925.72	438,345.28	344,873.07
2006-2007 Direct Costs	3,816,986.89	3,455,797.75	3,455,797.75
2008-2009 Rate	1.60*	12.68*	9.98**

Comparison:			
2008-2009 Actual Direct Costs	2,924,665.06	2,619,196.86	2,619,196.86
Indirect costs based on rate ** multiplied by actual direct costs	46,794.64	332,114.16	261,395.85
2008-2009 Actual Indirect Costs	138,838.53	444,306.73	444,306.73
2006-2007 Fixed Carry Forward	16,230.42	0.00	93,472.21
Total Indirect Costs	122,608.11	444,306.73	350,834.52
Over/(Under) Recovery	-75,813.47	-112,192.57	-89,438.67

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	138,838.53	444,306.73	444,306.73
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-75,813.47	-112,192.57	-89,438.67
Total Projected Indirect 2007-2008 (Numerator)	214,652.00	556,499.30	533,745.40
Direct Costs	2,924,665.06	2,619,196.86	2,619,196.86
Rate for 2010-2011 **	7.34*	21.25*	20.38**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 30050
Form R0418

*** Final ***

North Adams-Jerome Schools
4555 Knowles Road
North Adams, MI 49262

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	57,398.87	394,162.78	394,162.78
2006-2007 Fixed Carry Forward	-4,668.37	-2,241.18	-2,241.18
Total Indirect Costs	62,067.24	396,403.96	396,403.96
2006-2007 Direct Costs	4,093,769.82	3,757,005.91	3,757,005.91
2008-2009 Rate	1.52*	10.55*	10.55**

Comparison:			
2008-2009 Actual Direct Costs	3,707,716.02	3,414,796.45	3,414,796.45
Indirect costs based on rate ** multiplied by actual direct costs	56,357.28	360,261.03	360,261.03
2008-2009 Actual Indirect Costs	38,276.44	331,196.01	331,196.01
2006-2007 Fixed Carry Forward	-4,668.37	-2,241.18	-2,241.18
Total Indirect Costs	42,944.81	333,437.19	333,437.19
Over/(Under) Recovery	13,412.47	26,823.84	26,823.84

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	38,276.44	331,196.01	331,196.01
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	13,412.47	26,823.84	26,823.84
Total Projected Indirect 2007-2008 (Numerator)	24,863.97	304,372.17	304,372.17
Direct Costs	3,707,716.02	3,414,796.45	3,414,796.45
Rate for 2010-2011 **	0.67*	8.91*	8.91**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 30060
Form R0418

*** Final ***

Pittsford Area Schools
9304 Hamilton Street
Pittsford, MI 49271

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	162,510.31	722,436.18	722,436.18
2006-2007 Fixed Carry Forward	-55,262.99	-58,314.67	-58,314.67
Total Indirect Costs	217,773.30	780,750.85	780,750.85
2006-2007 Direct Costs	5,578,103.31	5,018,177.44	5,018,177.44
2008-2009 Rate	3.90*	15.56*	15.56**

Comparison:			
2008-2009 Actual Direct Costs	5,094,316.13	4,542,016.02	4,542,016.02
Indirect costs based on rate ** multiplied by actual direct costs	198,678.33	681,302.40	706,737.69
2008-2009 Actual Indirect Costs	170,379.70	722,679.81	722,679.81
2006-2007 Fixed Carry Forward	-55,262.99	-58,314.67	-58,314.67
Total Indirect Costs	225,642.69	780,994.48	780,994.48
Over/(Under) Recovery	-26,964.36	0.00	-74,256.79

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	170,379.70	722,679.81	722,679.81
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-26,964.36	0.00	-74,256.79
Total Projected Indirect 2007-2008 (Numerator)	197,344.06	722,679.81	796,936.60
Direct Costs	5,094,316.13	4,542,016.02	4,542,016.02
Rate for 2010-2011 **	3.87*	15.91*	17.55**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 30070
Form R0418

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	113,799.96	946,393.76	946,393.76
2006-2007 Fixed Carry Forward	-17,163.06	0.00	18,045.56
Total Indirect Costs	130,963.02	946,393.76	928,348.20
2006-2007 Direct Costs	7,336,605.72	6,504,011.92	6,504,011.92
2008-2009 Rate	1.79*	14.55*	14.27**

Comparison:			
2008-2009 Actual Direct Costs	7,089,916.18	6,163,747.36	6,163,747.36
Indirect costs based on rate ** multiplied by actual direct costs	126,909.50	896,825.24	879,566.75
2008-2009 Actual Indirect Costs	174,539.82	1,100,708.64	1,100,708.64
2006-2007 Fixed Carry Forward	-17,163.06	0.00	18,045.56
Total Indirect Costs	191,702.88	1,100,708.64	1,082,663.08
Over/(Under) Recovery	-64,793.38	-203,883.40	-203,096.33

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	174,539.82	1,100,708.64	1,100,708.64
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-64,793.38	-203,883.40	-203,096.33
Total Projected Indirect 2007-2008 (Numerator)	239,333.20	1,304,592.04	1,303,804.97
Direct Costs	7,089,916.18	6,163,747.36	6,163,747.36
Rate for 2010-2011 **	3.38*	21.17*	21.15**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 30080
Form R0418

*** Final ***

Waldron Area Schools
13380 Waldron Road
Waldron, MI 49288

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	80,634.27	403,138.10	403,138.10
2006-2007 Fixed Carry Forward	4,586.27	0.00	0.00
Total Indirect Costs	76,048.00	403,138.10	403,138.10
2006-2007 Direct Costs	2,958,767.14	2,636,263.31	2,636,263.31
2008-2009 Rate	2.57*	15.29*	15.29**

Comparison:			
2008-2009 Actual Direct Costs	2,880,744.85	2,560,284.05	2,560,284.05
Indirect costs based on rate ** multiplied by actual direct costs	74,035.14	384,042.61	391,467.43
2008-2009 Actual Indirect Costs	87,717.25	408,178.05	408,178.05
2006-2007 Fixed Carry Forward	4,586.27	0.00	0.00
Total Indirect Costs	83,130.98	408,178.05	408,178.05
Over/(Under) Recovery	-9,095.84	0.00	-16,710.62

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	87,717.25	408,178.05	408,178.05
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-9,095.84	0.00	-16,710.62
Total Projected Indirect 2007-2008 (Numerator)	96,813.09	408,178.05	424,888.67
Direct Costs	2,880,744.85	2,560,284.05	2,560,284.05
Rate for 2010-2011 **	3.36*	15.94*	16.60**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 30901
Form R0418

Hillsdale Preparatory School
160 W. Mechanic Road
Hillsdale, MI 49242

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	932.33	48,248.05	48,248.05
2006-2007 Fixed Carry Forward	18,575.73	0.00	0.00
Total Indirect Costs	-17,643.40	48,248.05	48,248.05
2006-2007 Direct Costs	290,376.80	243,061.08	243,061.08
2008-2009 Rate	0.00*	19.85*	19.85**

Comparison:			
2008-2009 Actual Direct Costs	440,898.32	373,113.00	373,113.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	55,966.95	74,062.93
2008-2009 Actual Indirect Costs	3,303.90	71,089.22	71,089.22
2006-2007 Fixed Carry Forward	18,575.73	0.00	0.00
Total Indirect Costs	-15,271.83	71,089.22	71,089.22
Over/(Under) Recovery	0.00	0.00	2,973.71

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	3,303.90	71,089.22	71,089.22
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	2,973.71
Total Projected Indirect 2007-2008 (Numerator)	3,303.90	71,089.22	68,115.51
Direct Costs	440,898.32	373,113.00	373,113.00
Rate for 2010-2011 **	0.75*	19.05*	18.26**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 30902
Form R0418

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	58,702.00	244,112.00	244,112.00
2006-2007 Fixed Carry Forward	20,551.42	0.00	0.00
Total Indirect Costs	38,150.58	244,112.00	244,112.00
2006-2007 Direct Costs	1,426,830.00	1,241,420.00	1,241,420.00
2008-2009 Rate	2.67*	19.66*	19.66**

Comparison:			
2008-2009 Actual Direct Costs	1,573,832.00	1,388,860.00	1,388,860.00
Indirect costs based on rate ** multiplied by actual direct costs	42,021.31	208,329.00	273,049.88
2008-2009 Actual Indirect Costs	59,156.00	244,128.00	244,128.00
2006-2007 Fixed Carry Forward	20,551.42	0.00	0.00
Total Indirect Costs	38,604.58	244,128.00	244,128.00
Over/(Under) Recovery	3,416.73	0.00	28,921.88

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	59,156.00	244,128.00	244,128.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	3,416.73	0.00	28,921.88
Total Projected Indirect 2007-2008 (Numerator)	55,739.27	244,128.00	215,206.12
Direct Costs	1,573,832.00	1,388,860.00	1,388,860.00
Rate for 2010-2011 **	3.54*	17.58*	15.50**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 31000
Form R0418

*** Final ***

Copper Country ISD
809 HECLA STREET
HANCOCK, MI 49930

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	773,143.11	1,066,952.19	1,066,952.19
2006-2007 Fixed Carry Forward	-325,075.73	-344,139.21	-344,139.21
Total Indirect Costs	1,098,218.84	1,411,091.40	1,411,091.40
2006-2007 Direct Costs	6,937,347.93	6,643,538.85	6,643,538.85
2008-2009 Rate	15.83*	21.24*	21.24**

Comparison:			
2008-2009 Actual Direct Costs	7,242,865.15	6,928,930.17	6,928,930.17
Indirect costs based on rate ** multiplied by actual direct costs	1,086,429.77	1,039,339.53	1,471,704.77
2008-2009 Actual Indirect Costs	1,210,422.02	1,524,357.00	1,524,357.00
2006-2007 Fixed Carry Forward	-325,075.73	-344,139.21	-344,139.21
Total Indirect Costs	1,535,497.75	1,868,496.21	1,868,496.21
Over/(Under) Recovery	0.00	0.00	-396,791.44

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,210,422.02	1,524,357.00	1,524,357.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-396,791.44
Total Projected Indirect 2007-2008 (Numerator)	1,210,422.02	1,524,357.00	1,921,148.44
Direct Costs	7,242,865.15	6,928,930.17	6,928,930.17
Rate for 2010-2011 **	16.71*	22.00*	27.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 31010
Form R0418

*** Final ***

Hancock Public Schools
417 Quincy Street
Hancock, MI 49930

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	165,370.13	981,443.55	981,443.55
2006-2007 Fixed Carry Forward	20,386.54	0.00	18,619.94
Total Indirect Costs	144,983.59	981,443.55	962,823.61
2006-2007 Direct Costs	7,583,284.23	6,767,210.81	6,767,210.81
2008-2009 Rate	1.91*	14.50*	14.23**

Comparison:			
2008-2009 Actual Direct Costs	6,911,326.85	6,109,902.06	6,109,902.06
Indirect costs based on rate ** multiplied by actual direct costs	132,006.34	885,935.80	869,439.06
2008-2009 Actual Indirect Costs	164,181.16	965,605.95	965,605.95
2006-2007 Fixed Carry Forward	20,386.54	0.00	18,619.94
Total Indirect Costs	143,794.62	965,605.95	946,986.01
Over/(Under) Recovery	-11,788.28	-79,670.15	-77,546.95

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	164,181.16	965,605.95	965,605.95
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-11,788.28	-79,670.15	-77,546.95
Total Projected Indirect 2007-2008 (Numerator)	175,969.44	1,045,276.10	1,043,152.90
Direct Costs	6,911,326.85	6,109,902.06	6,109,902.06
Rate for 2010-2011 **	2.55*	17.11*	17.07**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 31020
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	85,930.00	548,039.00	548,039.00
2006-2007 Fixed Carry Forward	21,903.04	0.00	0.00
Total Indirect Costs	64,026.96	548,039.00	548,039.00
2006-2007 Direct Costs	3,352,127.00	2,890,018.00	2,890,018.00
2008-2009 Rate	1.91*	18.96*	18.96**

Comparison:			
2008-2009 Actual Direct Costs	3,663,290.00	3,111,539.00	3,111,539.00
Indirect costs based on rate ** multiplied by actual direct costs	69,968.84	466,730.85	589,947.79
2008-2009 Actual Indirect Costs	84,112.00	635,863.00	635,863.00
2006-2007 Fixed Carry Forward	21,903.04	0.00	0.00
Total Indirect Costs	62,208.96	635,863.00	635,863.00
Over/(Under) Recovery	7,759.88	0.00	-45,915.21

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	84,112.00	635,863.00	635,863.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	7,759.88	0.00	-45,915.21
Total Projected Indirect 2007-2008 (Numerator)	76,352.12	635,863.00	681,778.21
Direct Costs	3,663,290.00	3,111,539.00	3,111,539.00
Rate for 2010-2011 **	2.08*	20.44*	21.91**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 31030
Form R0418

*** Final ***

Public Schools of Calumet
57070 Mine Street
Calumet, MI 49913

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	331,270.93	1,588,696.86	1,588,696.86
2006-2007 Fixed Carry Forward	27,115.98	0.00	211,150.06
Total Indirect Costs	304,154.95	1,588,696.86	1,377,546.80
2006-2007 Direct Costs	12,419,868.68	11,162,442.75	11,162,442.75
2008-2009 Rate	2.45*	14.23*	12.34**

Comparison:			
2008-2009 Actual Direct Costs	12,693,554.66	11,365,155.20	11,365,155.20
Indirect costs based on rate ** multiplied by actual direct costs	310,992.09	1,617,261.58	1,402,460.15
2008-2009 Actual Indirect Costs	332,487.97	1,660,887.43	1,660,887.43
2006-2007 Fixed Carry Forward	27,115.98	0.00	211,150.06
Total Indirect Costs	305,371.99	1,660,887.43	1,449,737.37
Over/(Under) Recovery	5,620.10	-43,625.85	-47,277.22

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	332,487.97	1,660,887.43	1,660,887.43
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	5,620.10	-43,625.85	-47,277.22
Total Projected Indirect 2007-2008 (Numerator)	326,867.87	1,704,513.28	1,708,164.65
Direct Costs	12,693,554.66	11,365,155.20	11,365,155.20
Rate for 2010-2011 **	2.58*	15.00*	15.03**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 31050
Form R0418

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	86,131.68	286,674.74	286,674.74
2006-2007 Fixed Carry Forward	-22,064.66	0.00	13,075.86
Total Indirect Costs	108,196.34	286,674.74	273,598.88
2006-2007 Direct Costs	2,572,972.64	2,372,429.58	2,372,429.58
2008-2009 Rate	4.21*	12.08*	11.53**

Comparison:			
2008-2009 Actual Direct Costs	2,285,299.11	2,093,792.77	2,093,792.77
Indirect costs based on rate ** multiplied by actual direct costs	96,211.09	252,930.17	241,414.31
2008-2009 Actual Indirect Costs	71,838.11	263,344.45	263,344.45
2006-2007 Fixed Carry Forward	-22,064.66	0.00	13,075.86
Total Indirect Costs	93,902.77	263,344.45	250,268.59
Over/(Under) Recovery	2,308.32	-10,414.28	-8,854.28

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	71,838.11	263,344.45	263,344.45
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	2,308.32	-10,414.28	-8,854.28
Total Projected Indirect 2007-2008 (Numerator)	69,529.79	273,758.73	272,198.73
Direct Costs	2,285,299.11	2,093,792.77	2,093,792.77
Rate for 2010-2011 **	3.04*	13.07*	13.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 31070
Form R0418

*** Final ***

Elm River Township School District
3999 E. Winona Rd.
Toivola, MI 49965

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	37,384.00	62,988.00	62,988.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	37,384.00	62,988.00	62,988.00
2006-2007 Direct Costs	176,051.00	150,447.00	150,447.00
2008-2009 Rate	21.23*	41.87*	41.87**

Comparison:			
2008-2009 Actual Direct Costs	219,511.00	178,169.00	178,169.00
Indirect costs based on rate ** multiplied by actual direct costs	32,926.65	26,725.35	44,542.25
2008-2009 Actual Indirect Costs	44,837.00	86,179.00	86,179.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	44,837.00	86,179.00	86,179.00
Over/(Under) Recovery	0.00	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	44,837.00	86,179.00	86,179.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	44,837.00	86,179.00	86,179.00
Direct Costs	219,511.00	178,169.00	178,169.00
Rate for 2010-2011 **	20.43*	48.37*	48.37**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 31100
Form R0418

*** Final ***

Dollar Bay-Tamarack City Area Schools
P.O. Box 371, 48475 Maple Drive
Dollar Bay, MI 49922

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	58,451.00	279,674.00	279,674.00
2006-2007 Fixed Carry Forward	-30,096.58	-68,867.56	-68,867.56
Total Indirect Costs	88,547.58	348,541.56	348,541.56
2006-2007 Direct Costs	2,305,237.00	2,084,014.00	2,084,014.00
2008-2009 Rate	3.84*	16.72*	16.72**

Comparison:			
2008-2009 Actual Direct Costs	2,362,045.56	2,089,076.40	2,089,076.40
Indirect costs based on rate ** multiplied by actual direct costs	90,702.55	313,361.46	349,293.57
2008-2009 Actual Indirect Costs	56,165.98	329,135.14	329,135.14
2006-2007 Fixed Carry Forward	-30,096.58	-68,867.56	-68,867.56
Total Indirect Costs	86,262.56	398,002.70	398,002.70
Over/(Under) Recovery	4,439.99	0.00	-48,709.13

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	56,165.98	329,135.14	329,135.14
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	4,439.99	0.00	-48,709.13
Total Projected Indirect 2007-2008 (Numerator)	51,725.99	329,135.14	377,844.27
Direct Costs	2,362,045.56	2,089,076.40	2,089,076.40
Rate for 2010-2011 **	2.19*	15.76*	18.09**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 31110
Form R0418

Houghton-Portage Township Schools
1603 Gundlach Road
Houghton, MI 49931

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	259,797.13	1,155,387.70	1,155,387.70
2006-2007 Fixed Carry Forward	-32,573.28	35,104.63	35,104.63
Total Indirect Costs	292,370.41	1,120,283.07	1,120,283.07
2006-2007 Direct Costs	10,056,925.23	9,161,334.66	9,161,334.66
2008-2009 Rate	2.91*	12.23*	12.23**

Comparison:			
2008-2009 Actual Direct Costs	9,741,246.24	8,917,497.84	8,917,497.84
Indirect costs based on rate ** multiplied by actual direct costs	283,470.27	1,090,609.99	1,090,609.99
2008-2009 Actual Indirect Costs	283,070.44	1,106,818.84	1,106,818.84
2006-2007 Fixed Carry Forward	-32,573.28	35,104.63	35,104.63
Total Indirect Costs	315,643.72	1,071,714.21	1,071,714.21
Over/(Under) Recovery	-32,173.45	18,895.78	18,895.78

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	283,070.44	1,106,818.84	1,106,818.84
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-32,173.45	18,895.78	18,895.78
Total Projected Indirect 2007-2008 (Numerator)	315,243.89	1,087,923.06	1,087,923.06
Direct Costs	9,741,246.24	8,917,497.84	8,917,497.84
Rate for 2010-2011 **	3.24*	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 2010-2011 Indirect Cost Rates
School District 31130
Form R0418

*** Final ***

Lake Linden-Hubbell School District
601 Calumet Street
Lake Linden, MI 49945

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	263,392.89	721,231.73	721,231.73
2006-2007 Fixed Carry Forward	-37,028.76	0.00	-81,272.34
Total Indirect Costs	300,421.65	721,231.73	802,504.07
2006-2007 Direct Costs	4,186,911.06	3,729,072.22	3,729,072.22
2008-2009 Rate	7.18*	19.34*	21.52**

Comparison:			
2008-2009 Actual Direct Costs	4,024,210.07	3,566,663.65	3,566,663.65
Indirect costs based on rate ** multiplied by actual direct costs	288,938.28	534,999.55	767,546.02
2008-2009 Actual Indirect Costs	240,104.01	697,650.43	697,650.43
2006-2007 Fixed Carry Forward	-37,028.76	0.00	-81,272.34
Total Indirect Costs	277,132.77	697,650.43	778,922.77
Over/(Under) Recovery	11,805.51	0.00	-11,376.75

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	240,104.01	697,650.43	697,650.43
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	11,805.51	0.00	-11,376.75
Total Projected Indirect 2007-2008 (Numerator)	228,298.50	697,650.43	709,027.18
Direct Costs	4,024,210.07	3,566,663.65	3,566,663.65
Rate for 2010-2011 **	5.67*	19.56*	19.88**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 31140
Form R0418

*** Final ***

Stanton Township Public Schools
50870 Holman School Road
Atlantic Mine, MI 49905

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	84,134.00	84,134.00
2006-2007 Fixed Carry Forward	0.00	12,344.49	12,344.49
Total Indirect Costs	0.00	71,789.51	71,789.51
2006-2007 Direct Costs	1,238,815.00	1,154,681.00	1,154,681.00
2008-2009 Rate	0.00*	6.22*	6.22**

Comparison:			
2008-2009 Actual Direct Costs	1,323,050.00	1,200,345.00	1,200,345.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	74,661.46	74,661.46
2008-2009 Actual Indirect Costs	0.00	122,705.00	122,705.00
2006-2007 Fixed Carry Forward	0.00	12,344.49	12,344.49
Total Indirect Costs	0.00	110,360.51	110,360.51
Over/(Under) Recovery	0.00	-35,699.05	-35,699.05

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	0.00	122,705.00	122,705.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-35,699.05	-35,699.05
Total Projected Indirect 2007-2008 (Numerator)	0.00	158,404.05	158,404.05
Direct Costs	1,323,050.00	1,200,345.00	1,200,345.00
Rate for 2010-2011 **	0.00*	13.20*	13.20**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 32000
Form R0418

*** Final ***

Huron ISD
711 E. Soper Road
Bad Axe, MI 48413

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	519,051.01	1,117,144.42	1,117,144.42
2006-2007 Fixed Carry Forward	-80,848.59	-281,330.25	-281,330.25
Total Indirect Costs	599,899.60	1,398,474.67	1,398,474.67
2006-2007 Direct Costs	8,913,438.96	8,315,345.55	8,315,345.55
2008-2009 Rate	6.73*	16.82*	16.82**

Comparison:			
2008-2009 Actual Direct Costs	10,340,332.61	9,715,587.06	9,715,587.06
Indirect costs based on rate ** multiplied by actual direct costs	695,904.38	1,457,338.06	1,634,161.74
2008-2009 Actual Indirect Costs	601,965.04	1,226,710.59	1,226,710.59
2006-2007 Fixed Carry Forward	-80,848.59	-281,330.25	-281,330.25
Total Indirect Costs	682,813.63	1,508,040.84	1,508,040.84
Over/(Under) Recovery	13,090.75	0.00	126,120.90

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	601,965.04	1,226,710.59	1,226,710.59
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	13,090.75	0.00	126,120.90
Total Projected Indirect 2007-2008 (Numerator)	588,874.29	1,226,710.59	1,100,589.69
Direct Costs	10,340,332.61	9,715,587.06	9,715,587.06
Rate for 2010-2011 **	5.69*	12.63*	11.33**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 32010
Form R0418

*** Final ***

Bad Axe Public Schools
760 S. Van Dyke Road
Bad Axe, MI 48413

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	1,169,835.50	1,169,835.50
2006-2007 Fixed Carry Forward	0.00	-127,952.35	-127,952.35
Total Indirect Costs	0.00	1,297,787.85	1,297,787.85
2006-2007 Direct Costs	11,187,840.56	10,018,005.06	10,018,005.06
2008-2009 Rate	0.00*	12.95*	12.95**

Comparison:			
2008-2009 Actual Direct Costs	10,512,693.49	9,366,738.97	9,366,738.97
Indirect costs based on rate ** multiplied by actual direct costs	0.00	1,212,992.70	1,212,992.70
2008-2009 Actual Indirect Costs	0.00	1,145,954.52	1,145,954.52
2006-2007 Fixed Carry Forward	0.00	-127,952.35	-127,952.35
Total Indirect Costs	0.00	1,273,906.87	1,273,906.87
Over/(Under) Recovery	0.00	-60,914.17	-60,914.17

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	0.00	1,145,954.52	1,145,954.52
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-60,914.17	-60,914.17
Total Projected Indirect 2007-2008 (Numerator)	0.00	1,206,868.69	1,206,868.69
Direct Costs	10,512,693.49	9,366,738.97	9,366,738.97
Rate for 2010-2011 **	0.00*	12.88*	12.88**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 32030
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	14,982.60	378,591.79	378,591.79
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	14,982.60	378,591.79	378,591.79
2006-2007 Direct Costs	2,528,080.27	2,164,471.08	2,164,471.08
2008-2009 Rate	0.59*	17.49*	17.49**

Comparison:			
2008-2009 Actual Direct Costs	2,468,857.66	2,212,781.57	2,212,781.57
Indirect costs based on rate ** multiplied by actual direct costs	14,566.26	331,917.24	387,015.50
2008-2009 Actual Indirect Costs	14,897.58	270,973.67	270,973.67
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	14,897.58	270,973.67	270,973.67
Over/(Under) Recovery	-331.32	0.00	116,041.83

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	14,897.58	270,973.67	270,973.67
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-331.32	0.00	116,041.83
Total Projected Indirect 2007-2008 (Numerator)	15,228.90	270,973.67	154,931.84
Direct Costs	2,468,857.66	2,212,781.57	2,212,781.57
Rate for 2010-2011 **	0.62*	12.25*	7.00**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 32040
Form R0418

Church School District
2927 Crockard Road
Bad Axe, MI 48413

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	15,250.75	15,250.75
2006-2007 Fixed Carry Forward	0.00	0.00	10,838.46
Total Indirect Costs	0.00	15,250.75	4,412.29
2006-2007 Direct Costs	183,440.80	168,190.05	168,190.05
2008-2009 Rate	0.00*	9.07*	2.62**

Comparison:			
2008-2009 Actual Direct Costs	176,822.08	157,905.97	157,905.97
Indirect costs based on rate ** multiplied by actual direct costs	0.00	14,322.07	4,137.14
2008-2009 Actual Indirect Costs	687.00	19,603.11	19,603.11
2006-2007 Fixed Carry Forward	0.00	0.00	10,838.46
Total Indirect Costs	687.00	19,603.11	8,764.65
Over/(Under) Recovery	0.00	-5,281.04	-4,627.51

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	687.00	19,603.11	19,603.11
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-5,281.04	-4,627.51
Total Projected Indirect 2007-2008 (Numerator)	687.00	24,884.15	24,230.62
Direct Costs	176,822.08	157,905.97	157,905.97
Rate for 2010-2011 **	0.39*	15.76*	15.34**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 32050
Form R0418

*** Final ***

Elkton-Pigeon-Bay Port Laker Schools
6136 Pigeon Road
Pigeon, MI 48755

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	236,671.91	1,109,689.80	1,109,689.80
2006-2007 Fixed Carry Forward	-7,230.12	0.00	15,980.82
Total Indirect Costs	243,902.03	1,109,689.80	1,093,708.98
2006-2007 Direct Costs	8,503,610.37	7,630,592.48	7,630,592.48
2008-2009 Rate	2.87*	14.54*	14.33**

Comparison:			
2008-2009 Actual Direct Costs	8,039,339.03	7,152,462.08	7,152,462.08
Indirect costs based on rate ** multiplied by actual direct costs	230,729.03	1,039,967.99	1,024,947.82
2008-2009 Actual Indirect Costs	219,726.02	1,106,602.97	1,106,602.97
2006-2007 Fixed Carry Forward	-7,230.12	0.00	15,980.82
Total Indirect Costs	226,956.14	1,106,602.97	1,090,622.15
Over/(Under) Recovery	3,772.89	-66,634.98	-65,674.33

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	219,726.02	1,106,602.97	1,106,602.97
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	3,772.89	-66,634.98	-65,674.33
Total Projected Indirect 2007-2008 (Numerator)	215,953.13	1,173,237.95	1,172,277.30
Direct Costs	8,039,339.03	7,152,462.08	7,152,462.08
Rate for 2010-2011 **	2.69*	16.40*	16.39**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 32060
Form R0418

*** Final ***

Harbor Beach Community Schools
402 S. 5th Street
Harbor Beach, MI 48441

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	67,679.08	691,356.98	691,356.98
2006-2007 Fixed Carry Forward	60,971.15	-17,256.59	-17,256.59
Total Indirect Costs	6,707.93	708,613.57	708,613.57
2006-2007 Direct Costs	5,799,562.70	5,175,884.80	5,175,884.80
2008-2009 Rate	0.12*	13.69*	13.69**

Comparison:			
2008-2009 Actual Direct Costs	5,650,309.74	5,111,074.73	5,111,074.73
Indirect costs based on rate ** multiplied by actual direct costs	6,780.37	699,706.13	699,706.13
2008-2009 Actual Indirect Costs	55,066.75	594,301.76	594,301.76
2006-2007 Fixed Carry Forward	60,971.15	-17,256.59	-17,256.59
Total Indirect Costs	-5,904.40	611,558.35	611,558.35
Over/(Under) Recovery	12,684.77	88,147.78	88,147.78

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	55,066.75	594,301.76	594,301.76
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	12,684.77	88,147.78	88,147.78
Total Projected Indirect 2007-2008 (Numerator)	42,381.98	506,153.98	506,153.98
Direct Costs	5,650,309.74	5,111,074.73	5,111,074.73
Rate for 2010-2011 **	0.75*	9.90*	9.90**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 32080
Form R0418

*** Final ***

North Huron School District
21 Main Street
Kinde, MI 48445

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	184,446.73	608,105.39	608,105.39
2006-2007 Fixed Carry Forward	-93,465.49	-159,224.65	-159,224.65
Total Indirect Costs	277,912.22	767,330.04	767,330.04
2006-2007 Direct Costs	4,143,853.03	3,720,194.37	3,720,194.37
2008-2009 Rate	6.71*	20.63*	20.63**

Comparison:			
2008-2009 Actual Direct Costs	3,977,666.38	3,525,479.80	3,525,479.80
Indirect costs based on rate ** multiplied by actual direct costs	266,901.41	528,821.97	727,306.48
2008-2009 Actual Indirect Costs	110,103.71	562,290.29	562,290.29
2006-2007 Fixed Carry Forward	-93,465.49	-159,224.65	-159,224.65
Total Indirect Costs	203,569.20	721,514.94	721,514.94
Over/(Under) Recovery	63,332.21	0.00	5,791.54

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	110,103.71	562,290.29	562,290.29
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	63,332.21	0.00	5,791.54
Total Projected Indirect 2007-2008 (Numerator)	46,771.50	562,290.29	556,498.75
Direct Costs	3,977,666.38	3,525,479.80	3,525,479.80
Rate for 2010-2011 **	1.18*	15.95*	15.79**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 32090
Form R0418

*** Final ***

Owendale-Gagetown Area Schools
7166 Main Street
Owendale, MI 48754

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	47,745.29	270,142.42	270,142.42
2006-2007 Fixed Carry Forward	-6,714.45	0.00	31,136.66
Total Indirect Costs	54,459.74	270,142.42	239,005.76
2006-2007 Direct Costs	1,972,607.04	1,750,209.91	1,750,209.91
2008-2009 Rate	2.76*	15.43*	13.66**

Comparison:			
2008-2009 Actual Direct Costs	1,940,590.47	1,749,255.37	1,749,255.37
Indirect costs based on rate ** multiplied by actual direct costs	53,560.30	262,388.31	238,948.28
2008-2009 Actual Indirect Costs	41,997.43	233,332.53	233,332.53
2006-2007 Fixed Carry Forward	-6,714.45	0.00	31,136.66
Total Indirect Costs	48,711.88	233,332.53	202,195.87
Over/(Under) Recovery	4,848.42	0.00	36,752.41

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	41,997.43	233,332.53	233,332.53
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	4,848.42	0.00	36,752.41
Total Projected Indirect 2007-2008 (Numerator)	37,149.01	233,332.53	196,580.12
Direct Costs	1,940,590.47	1,749,255.37	1,749,255.37
Rate for 2010-2011 **	1.91*	13.34*	11.24**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 32130
Form R0418

*** Final ***

Port Hope Community Schools
7840 Portland Avenue
Port Hope, MI 48468

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	151,637.46	151,637.46
2006-2007 Fixed Carry Forward	0.00	0.00	-25,171.78
Total Indirect Costs	0.00	151,637.46	176,809.24
2006-2007 Direct Costs	1,102,240.04	950,602.58	950,602.58
2008-2009 Rate	0.00*	15.95*	18.60**

Comparison:			
2008-2009 Actual Direct Costs	971,000.95	847,368.03	847,368.03
Indirect costs based on rate ** multiplied by actual direct costs	0.00	127,105.20	157,610.45
2008-2009 Actual Indirect Costs	0.00	123,632.92	123,632.92
2006-2007 Fixed Carry Forward	0.00	0.00	-25,171.78
Total Indirect Costs	0.00	123,632.92	148,804.70
Over/(Under) Recovery	0.00	0.00	8,805.75

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	0.00	123,632.92	123,632.92
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	8,805.75
Total Projected Indirect 2007-2008 (Numerator)	0.00	123,632.92	114,827.17
Direct Costs	971,000.95	847,368.03	847,368.03
Rate for 2010-2011 **	0.00*	14.59*	13.55**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 32170
Form R0418

*** Final ***

Ubly Community Schools
2020 Union Street
Ubly, MI 48475

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	178,203.57	755,158.48	755,158.48
2006-2007 Fixed Carry Forward	-315.56	2,627.74	2,627.74
Total Indirect Costs	178,519.13	752,530.74	752,530.74
2006-2007 Direct Costs	6,959,051.96	6,382,097.05	6,382,097.05
2008-2009 Rate	2.57*	11.79*	11.79**

Comparison:			
2008-2009 Actual Direct Costs	6,858,666.20	6,292,080.52	6,292,080.52
Indirect costs based on rate ** multiplied by actual direct costs	176,267.72	741,836.29	741,836.29
2008-2009 Actual Indirect Costs	185,637.22	752,222.90	752,222.90
2006-2007 Fixed Carry Forward	-315.56	2,627.74	2,627.74
Total Indirect Costs	185,952.78	749,595.16	749,595.16
Over/(Under) Recovery	-9,685.06	-7,758.87	-7,758.87

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	185,637.22	752,222.90	752,222.90
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-9,685.06	-7,758.87	-7,758.87
Total Projected Indirect 2007-2008 (Numerator)	195,322.28	759,981.77	759,981.77
Direct Costs	6,858,666.20	6,292,080.52	6,292,080.52
Rate for 2010-2011 **	2.85*	12.08*	12.08**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 32250
Form R0418

*** Final ***

Bloomfield Township S/D #7F
2072 N. Verona Road
Bad Axe, MI 48413

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	5,734.34	5,734.34
2006-2007 Fixed Carry Forward	0.00	2,857.71	2,857.71
Total Indirect Costs	0.00	2,876.63	2,876.63
2006-2007 Direct Costs	119,057.49	113,323.15	113,323.15
2008-2009 Rate	0.00*	2.54*	2.54**

Comparison:			
2008-2009 Actual Direct Costs	28,487.25	25,345.94	25,345.94
Indirect costs based on rate ** multiplied by actual direct costs	0.00	643.79	643.79
2008-2009 Actual Indirect Costs	0.00	3,141.31	3,141.31
2006-2007 Fixed Carry Forward	0.00	2,857.71	2,857.71
Total Indirect Costs	0.00	283.60	283.60
Over/(Under) Recovery	0.00	360.19	360.19

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	0.00	3,141.31	3,141.31
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	360.19	360.19
Total Projected Indirect 2007-2008 (Numerator)	0.00	2,781.12	2,781.12
Direct Costs	28,487.25	25,345.94	25,345.94
Rate for 2010-2011 **	0.00*	10.97*	10.97**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 32260
Form R0418

Colfax Township S/D #1F
1509 N. Van Dyke Road
Bad Axe, MI 48413

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	10,051.63	10,051.63
2006-2007 Fixed Carry Forward	0.00	1,180.42	1,180.42
Total Indirect Costs	0.00	8,871.21	8,871.21
2006-2007 Direct Costs	142,313.21	132,261.58	132,261.58
2008-2009 Rate	0.00*	6.71*	6.71**

Comparison:			
2008-2009 Actual Direct Costs	132,401.47	122,401.82	122,401.82
Indirect costs based on rate ** multiplied by actual direct costs	0.00	8,213.16	8,213.16
2008-2009 Actual Indirect Costs	0.00	9,999.65	9,999.65
2006-2007 Fixed Carry Forward	0.00	1,180.42	1,180.42
Total Indirect Costs	0.00	8,819.23	8,819.23
Over/(Under) Recovery	0.00	-606.07	-606.07

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	0.00	9,999.65	9,999.65
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-606.07	-606.07
Total Projected Indirect 2007-2008 (Numerator)	0.00	10,605.72	10,605.72
Direct Costs	132,401.47	122,401.82	122,401.82
Rate for 2010-2011 **	0.00*	8.66*	8.66**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 32610
Form R0418

*** Final ***

Sigel Township S/D #3F
4151 Section Line Road
Bad Axe, MI 48413

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	9,187.31	9,187.31
2006-2007 Fixed Carry Forward	0.00	-4,224.63	-4,224.63
Total Indirect Costs	0.00	13,411.94	13,411.94
2006-2007 Direct Costs	101,459.70	92,272.39	92,272.39
2008-2009 Rate	0.00*	14.54*	14.54**

Comparison:			
2008-2009 Actual Direct Costs	115,858.18	105,284.32	105,284.32
Indirect costs based on rate ** multiplied by actual direct costs	0.00	15,308.34	15,308.34
2008-2009 Actual Indirect Costs	453.00	11,026.86	11,026.86
2006-2007 Fixed Carry Forward	0.00	-4,224.63	-4,224.63
Total Indirect Costs	453.00	15,251.49	15,251.49
Over/(Under) Recovery	0.00	56.85	56.85

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	453.00	11,026.86	11,026.86
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	56.85	56.85
Total Projected Indirect 2007-2008 (Numerator)	453.00	10,970.01	10,970.01
Direct Costs	115,858.18	105,284.32	105,284.32
Rate for 2010-2011 **	0.39*	10.42*	10.42**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 32620
Form R0418

*** Final ***

Sigel Township S/D #4F
5754 Section Line Road
Harbor Beach, MI 48441

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	12,506.71	12,506.71
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	12,506.71	12,506.71
2006-2007 Direct Costs	171,821.05	159,314.34	159,314.34
2008-2009 Rate	0.00*	7.85*	7.85**

Comparison:			
2008-2009 Actual Direct Costs	186,116.65	164,059.82	164,059.82
Indirect costs based on rate ** multiplied by actual direct costs	0.00	12,878.70	12,878.70
2008-2009 Actual Indirect Costs	0.00	22,056.83	22,056.83
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	22,056.83	22,056.83
Over/(Under) Recovery	0.00	-9,178.13	-9,178.13

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	0.00	22,056.83	22,056.83
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-9,178.13	-9,178.13
Total Projected Indirect 2007-2008 (Numerator)	0.00	31,234.96	31,234.96
Direct Costs	186,116.65	164,059.82	164,059.82
Rate for 2010-2011 **	0.00*	19.04*	19.04**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 32630
Form R0418

*** Final ***

Sigel Township S/D #6
4499 Kipper Road
Harbor Beach, MI 48441

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	8,605.57	8,605.57
2006-2007 Fixed Carry Forward	0.00	-383.13	-383.13
Total Indirect Costs	0.00	8,988.70	8,988.70
2006-2007 Direct Costs	101,498.49	92,892.92	92,892.92
2008-2009 Rate	0.00*	9.68*	9.68**

Comparison:			
2008-2009 Actual Direct Costs	87,191.55	79,621.73	79,621.73
Indirect costs based on rate ** multiplied by actual direct costs	0.00	7,707.38	7,707.38
2008-2009 Actual Indirect Costs	0.00	7,569.82	7,569.82
2006-2007 Fixed Carry Forward	0.00	-383.13	-383.13
Total Indirect Costs	0.00	7,952.95	7,952.95
Over/(Under) Recovery	0.00	-245.57	-245.57

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	0.00	7,569.82	7,569.82
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-245.57	-245.57
Total Projected Indirect 2007-2008 (Numerator)	0.00	7,815.39	7,815.39
Direct Costs	87,191.55	79,621.73	79,621.73
Rate for 2010-2011 **	0.00*	9.82*	9.82**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 32650
Form R0418

*** Final ***

Verona Township S/D #1F
3487 School Street
Bad Axe, MI 48413

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	13,192.64	13,192.64
2006-2007 Fixed Carry Forward	0.00	927.04	927.04
Total Indirect Costs	0.00	12,265.60	12,265.60
2006-2007 Direct Costs	203,248.08	190,055.44	190,055.44
2008-2009 Rate	0.00*	6.45*	6.45**

Comparison:			
2008-2009 Actual Direct Costs	203,859.24	190,908.57	190,908.57
Indirect costs based on rate ** multiplied by actual direct costs	0.00	12,313.60	12,313.60
2008-2009 Actual Indirect Costs	0.00	12,950.67	12,950.67
2006-2007 Fixed Carry Forward	0.00	927.04	927.04
Total Indirect Costs	0.00	12,023.63	12,023.63
Over/(Under) Recovery	0.00	289.97	289.97

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	0.00	12,950.67	12,950.67
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	289.97	289.97
Total Projected Indirect 2007-2008 (Numerator)	0.00	12,660.70	12,660.70
Direct Costs	203,859.24	190,908.57	190,908.57
Rate for 2010-2011 **	0.00*	6.63*	6.63**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 33000
Form R0418

Ingham ISD
2630 W. Howell Road
Mason, MI 48854

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	2,814,098.06	4,731,552.99	4,731,552.99
2006-2007 Fixed Carry Forward	272,894.24	0.00	302,375.04
Total Indirect Costs	2,541,203.82	4,731,552.99	4,429,177.95
2006-2007 Direct Costs	36,695,279.51	34,777,824.58	34,777,824.58
2008-2009 Rate	6.93*	13.61*	12.74**

Comparison:			
2008-2009 Actual Direct Costs	41,255,071.39	39,283,063.07	39,283,063.07
Indirect costs based on rate ** multiplied by actual direct costs	2,858,976.45	5,346,424.88	5,004,662.24
2008-2009 Actual Indirect Costs	4,169,980.48	6,141,988.80	6,141,988.80
2006-2007 Fixed Carry Forward	272,894.24	0.00	302,375.04
Total Indirect Costs	3,897,086.24	6,141,988.80	5,839,613.76
Over/(Under) Recovery	-1,038,109.79	-795,563.92	-834,951.52

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	4,169,980.48	6,141,988.80	6,141,988.80
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-1,038,109.79	-795,563.92	-834,951.52
Total Projected Indirect 2007-2008 (Numerator)	5,208,090.27	6,937,552.72	6,976,940.32
Direct Costs	41,255,071.39	39,283,063.07	39,283,063.07
Rate for 2010-2011 **	12.62*	17.66*	17.76**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 33010
Form R0418

*** Final ***

East Lansing School District
841 Timberlane, Suite A
East Lansing, MI 48823

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,333,088.31	4,519,677.01	4,519,677.01
2006-2007 Fixed Carry Forward	243,046.21	0.00	0.00
Total Indirect Costs	1,090,042.10	4,519,677.01	4,519,677.01
2006-2007 Direct Costs	32,074,457.75	28,887,869.05	28,887,869.05
2008-2009 Rate	3.40*	15.65*	15.65**

Comparison:			
2008-2009 Actual Direct Costs	33,037,933.58	29,624,534.15	29,624,534.15
Indirect costs based on rate ** multiplied by actual direct costs	1,123,289.74	4,443,680.12	4,636,239.59
2008-2009 Actual Indirect Costs	1,416,330.23	4,829,729.66	4,829,729.66
2006-2007 Fixed Carry Forward	243,046.21	0.00	0.00
Total Indirect Costs	1,173,284.02	4,829,729.66	4,829,729.66
Over/(Under) Recovery	-49,994.28	0.00	-193,490.07

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,416,330.23	4,829,729.66	4,829,729.66
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-49,994.28	0.00	-193,490.07
Total Projected Indirect 2007-2008 (Numerator)	1,466,324.51	4,829,729.66	5,023,219.73
Direct Costs	33,037,933.58	29,624,534.15	29,624,534.15
Rate for 2010-2011 **	4.44*	16.30*	16.96**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 33020
Form R0418

*** Final ***

Lansing Public School District
519 W. Kalamazoo Street
Lansing, MI 48933

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	7,027,100.51	24,793,089.13	24,793,089.13
2006-2007 Fixed Carry Forward	-723,374.08	0.00	-2,568,586.93
Total Indirect Costs	7,750,474.59	24,793,089.13	27,361,676.06
2006-2007 Direct Costs	164,794,877.37	147,028,888.75	147,028,888.75
2008-2009 Rate	4.70*	16.86*	18.61**

Comparison:			
2008-2009 Actual Direct Costs	160,876,198.41	142,812,784.28	142,812,784.28
Indirect costs based on rate ** multiplied by actual direct costs	7,561,181.33	21,421,917.64	26,577,459.15
2008-2009 Actual Indirect Costs	6,831,664.74	24,895,078.87	24,895,078.87
2006-2007 Fixed Carry Forward	-723,374.08	0.00	-2,568,586.93
Total Indirect Costs	7,555,038.82	24,895,078.87	27,463,665.80
Over/(Under) Recovery	6,142.51	0.00	-886,206.65

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	6,831,664.74	24,895,078.87	24,895,078.87
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	6,142.51	0.00	-886,206.65
Total Projected Indirect 2007-2008 (Numerator)	6,825,522.23	24,895,078.87	25,781,285.52
Direct Costs	160,876,198.41	142,812,784.28	142,812,784.28
Rate for 2010-2011 **	4.24*	17.43*	18.05**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 33040
Form R0418

Dansville Schools
Box 187
Dansville, MI 48819

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	259,551.86	825,725.07	825,725.07
2006-2007 Fixed Carry Forward	-44,233.89	-69,619.02	-69,619.02
Total Indirect Costs	303,785.75	895,344.09	895,344.09
2006-2007 Direct Costs	7,234,021.79	6,667,848.58	6,667,848.58
2008-2009 Rate	4.20*	13.43*	13.43**

Comparison:			
2008-2009 Actual Direct Costs	7,118,606.30	6,478,141.86	6,478,141.86
Indirect costs based on rate ** multiplied by actual direct costs	298,981.46	870,014.45	870,014.45
2008-2009 Actual Indirect Costs	213,725.56	854,190.00	854,190.00
2006-2007 Fixed Carry Forward	-44,233.89	-69,619.02	-69,619.02
Total Indirect Costs	257,959.45	923,809.02	923,809.02
Over/(Under) Recovery	41,022.01	-53,794.57	-53,794.57

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	213,725.56	854,190.00	854,190.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	41,022.01	-53,794.57	-53,794.57
Total Projected Indirect 2007-2008 (Numerator)	172,703.55	907,984.57	907,984.57
Direct Costs	7,118,606.30	6,478,141.86	6,478,141.86
Rate for 2010-2011 **	2.43*	14.02*	14.02**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 33060
Form R0418

*** Final ***

Haslett Public Schools
5593 Franklin Street
Haslett, MI 48840

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	949,441.97	3,882,638.31	3,882,638.31
2006-2007 Fixed Carry Forward	100,759.70	0.00	22,857.02
Total Indirect Costs	848,682.27	3,882,638.31	3,859,781.29
2006-2007 Direct Costs	26,635,660.66	23,702,464.32	23,702,464.32
2008-2009 Rate	3.19*	16.38*	16.28**

Comparison:			
2008-2009 Actual Direct Costs	26,698,679.65	23,682,914.42	23,682,914.42
Indirect costs based on rate ** multiplied by actual direct costs	851,687.88	3,552,437.16	3,855,578.47
2008-2009 Actual Indirect Costs	949,231.15	3,964,996.38	3,964,996.38
2006-2007 Fixed Carry Forward	100,759.70	0.00	22,857.02
Total Indirect Costs	848,471.45	3,964,996.38	3,942,139.36
Over/(Under) Recovery	3,216.43	0.00	-86,560.89

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	949,231.15	3,964,996.38	3,964,996.38
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	3,216.43	0.00	-86,560.89
Total Projected Indirect 2007-2008 (Numerator)	946,014.72	3,964,996.38	4,051,557.27
Direct Costs	26,698,679.65	23,682,914.42	23,682,914.42
Rate for 2010-2011 **	3.54*	16.74*	17.11**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 33070
Form R0418

*** Final ***

Holt Public Schools
5780 West Holt Road
Holt, MI 48842

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	2,277,254.38	8,289,490.59	8,289,490.59
2006-2007 Fixed Carry Forward	73,188.52	0.00	-85,039.31
Total Indirect Costs	2,204,065.86	8,289,490.59	8,374,529.90
2006-2007 Direct Costs	52,128,551.15	46,116,314.94	46,116,314.94
2008-2009 Rate	4.23*	17.98*	18.16**

Comparison:			
2008-2009 Actual Direct Costs	56,019,259.47	49,260,339.98	49,260,339.98
Indirect costs based on rate ** multiplied by actual direct costs	2,369,614.68	7,389,051.00	8,945,677.74
2008-2009 Actual Indirect Costs	2,305,582.50	9,064,501.99	9,064,501.99
2006-2007 Fixed Carry Forward	73,188.52	0.00	-85,039.31
Total Indirect Costs	2,232,393.98	9,064,501.99	9,149,541.30
Over/(Under) Recovery	137,220.70	0.00	-203,863.56

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	2,305,582.50	9,064,501.99	9,064,501.99
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	137,220.70	0.00	-203,863.56
Total Projected Indirect 2007-2008 (Numerator)	2,168,361.80	9,064,501.99	9,268,365.55
Direct Costs	56,019,259.47	49,260,339.98	49,260,339.98
Rate for 2010-2011 **	3.87*	18.40*	18.82**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 33100
Form R0418

Leslie Public Schools
4141 Hull Road
Leslie, MI 49251

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	348,033.00	1,643,443.00	1,643,443.00
2006-2007 Fixed Carry Forward	-23,884.53	0.00	-117,385.26
Total Indirect Costs	371,917.53	1,643,443.00	1,760,828.26
2006-2007 Direct Costs	11,600,852.00	10,305,442.00	10,305,442.00
2008-2009 Rate	3.21*	15.95*	17.09**

Comparison:			
2008-2009 Actual Direct Costs	11,609,444.50	10,273,202.03	10,273,202.03
Indirect costs based on rate ** multiplied by actual direct costs	372,663.17	1,540,980.30	1,755,690.23
2008-2009 Actual Indirect Costs	337,268.30	1,673,510.77	1,673,510.77
2006-2007 Fixed Carry Forward	-23,884.53	0.00	-117,385.26
Total Indirect Costs	361,152.83	1,673,510.77	1,790,896.03
Over/(Under) Recovery	11,510.34	0.00	-35,205.80

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	337,268.30	1,673,510.77	1,673,510.77
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	11,510.34	0.00	-35,205.80
Total Projected Indirect 2007-2008 (Numerator)	325,757.96	1,673,510.77	1,708,716.57
Direct Costs	11,609,444.50	10,273,202.03	10,273,202.03
Rate for 2010-2011 **	2.81*	16.29*	16.63**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 33130
Form R0418

Mason Public Schools (Ingham)
118 W. Oak Street
Mason, MI 48854

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	990,180.78	3,834,955.51	3,834,955.51
2006-2007 Fixed Carry Forward	82,885.50	0.00	175,111.10
Total Indirect Costs	907,295.28	3,834,955.51	3,659,844.41
2006-2007 Direct Costs	25,717,595.68	22,872,820.95	22,872,820.95
2008-2009 Rate	3.53*	16.77*	16.00**

Comparison:			
2008-2009 Actual Direct Costs	26,270,014.79	23,419,957.23	23,419,957.23
Indirect costs based on rate ** multiplied by actual direct costs	927,331.52	3,512,993.58	3,747,193.16
2008-2009 Actual Indirect Costs	1,000,242.94	3,850,300.50	3,850,300.50
2006-2007 Fixed Carry Forward	82,885.50	0.00	175,111.10
Total Indirect Costs	917,357.44	3,850,300.50	3,675,189.40
Over/(Under) Recovery	9,974.08	0.00	72,003.76

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,000,242.94	3,850,300.50	3,850,300.50
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	9,974.08	0.00	72,003.76
Total Projected Indirect 2007-2008 (Numerator)	990,268.86	3,850,300.50	3,778,296.74
Direct Costs	26,270,014.79	23,419,957.23	23,419,957.23
Rate for 2010-2011 **	3.77*	16.44*	16.13**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 33170
Form R0418

Okemos Public Schools
4406 N. Okemos Road
Okemos, MI 48864

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,462,075.33	6,039,410.31	6,039,410.31
2006-2007 Fixed Carry Forward	41,377.13	0.00	272,858.95
Total Indirect Costs	1,420,698.20	6,039,410.31	5,766,551.36
2006-2007 Direct Costs	41,668,451.83	37,091,116.85	37,091,116.85
2008-2009 Rate	3.41*	16.28*	15.55**

Comparison:			
2008-2009 Actual Direct Costs	41,897,714.74	37,351,327.10	37,351,327.10
Indirect costs based on rate ** multiplied by actual direct costs	1,428,712.07	5,602,699.07	5,808,131.36
2008-2009 Actual Indirect Costs	1,571,069.62	6,117,457.26	6,117,457.26
2006-2007 Fixed Carry Forward	41,377.13	0.00	272,858.95
Total Indirect Costs	1,529,692.49	6,117,457.26	5,844,598.31
Over/(Under) Recovery	-100,980.42	0.00	-36,466.95

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,571,069.62	6,117,457.26	6,117,457.26
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-100,980.42	0.00	-36,466.95
Total Projected Indirect 2007-2008 (Numerator)	1,672,050.04	6,117,457.26	6,153,924.21
Direct Costs	41,897,714.74	37,351,327.10	37,351,327.10
Rate for 2010-2011 **	3.99*	16.38*	16.48**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 33200
Form R0418

*** Final ***

Stockbridge Community Schools
305 W. Elizabeth Street
Stockbridge, MI 49285

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	466,251.15	2,147,890.19	2,147,890.19
2006-2007 Fixed Carry Forward	-133,347.02	0.00	-44,923.77
Total Indirect Costs	599,598.17	2,147,890.19	2,192,813.96
2006-2007 Direct Costs	14,289,937.84	12,608,298.80	12,608,298.80
2008-2009 Rate	4.20*	17.04*	17.39**

Comparison:			
2008-2009 Actual Direct Costs	14,314,465.56	12,654,944.05	12,654,944.05
Indirect costs based on rate ** multiplied by actual direct costs	601,207.55	1,898,241.61	2,200,694.77
2008-2009 Actual Indirect Costs	869,122.68	2,528,644.19	2,528,644.19
2006-2007 Fixed Carry Forward	-133,347.02	0.00	-44,923.77
Total Indirect Costs	1,002,469.70	2,528,644.19	2,573,567.96
Over/(Under) Recovery	-401,262.15	0.00	-372,873.19

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	869,122.68	2,528,644.19	2,528,644.19
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-401,262.15	0.00	-372,873.19
Total Projected Indirect 2007-2008 (Numerator)	1,270,384.83	2,528,644.19	2,901,517.38
Direct Costs	14,314,465.56	12,654,944.05	12,654,944.05
Rate for 2010-2011 **	8.87*	19.98*	22.93**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 33215
Form R0418

*** Final ***

Waverly Community Schools
515 Snow Road
Lansing, MI 48917

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	791,863.74	4,145,523.08	4,145,523.08
2006-2007 Fixed Carry Forward	11,925.18	0.00	132,666.23
Total Indirect Costs	779,938.56	4,145,523.08	4,012,856.85
2006-2007 Direct Costs	31,669,936.30	28,316,276.96	28,316,276.96
2008-2009 Rate	2.46*	14.64*	14.17**

Comparison:			
2008-2009 Actual Direct Costs	31,311,960.30	27,737,808.50	27,737,808.50
Indirect costs based on rate ** multiplied by actual direct costs	770,274.22	4,060,815.16	3,930,447.46
2008-2009 Actual Indirect Costs	802,650.19	4,376,801.99	4,376,801.99
2006-2007 Fixed Carry Forward	11,925.18	0.00	132,666.23
Total Indirect Costs	790,725.01	4,376,801.99	4,244,135.76
Over/(Under) Recovery	-20,450.79	-315,986.83	-313,688.30

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	802,650.19	4,376,801.99	4,376,801.99
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-20,450.79	-315,986.83	-313,688.30
Total Projected Indirect 2007-2008 (Numerator)	823,100.98	4,692,788.82	4,690,490.29
Direct Costs	31,311,960.30	27,737,808.50	27,737,808.50
Rate for 2010-2011 **	2.63*	16.92*	16.91**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 33220
Form R0418

*** Final ***

Webberville Community Schools
309 E. Grand River Avenue
Webberville, MI 48892

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	106,466.15	927,380.15	927,380.15
2006-2007 Fixed Carry Forward	86,907.54	0.00	-112,989.55
Total Indirect Costs	19,558.61	927,380.15	1,040,369.70
2006-2007 Direct Costs	5,709,431.92	4,888,517.92	4,888,517.92
2008-2009 Rate	0.34*	18.97*	21.28**

Comparison:			
2008-2009 Actual Direct Costs	5,779,533.56	4,898,159.31	4,898,159.31
Indirect costs based on rate ** multiplied by actual direct costs	19,650.41	734,723.90	1,042,328.30
2008-2009 Actual Indirect Costs	169,936.13	1,051,310.38	1,051,310.38
2006-2007 Fixed Carry Forward	86,907.54	0.00	-112,989.55
Total Indirect Costs	83,028.59	1,051,310.38	1,164,299.93
Over/(Under) Recovery	-63,378.18	0.00	-121,971.63

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	169,936.13	1,051,310.38	1,051,310.38
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-63,378.18	0.00	-121,971.63
Total Projected Indirect 2007-2008 (Numerator)	233,314.31	1,051,310.38	1,173,282.01
Direct Costs	5,779,533.56	4,898,159.31	4,898,159.31
Rate for 2010-2011 **	4.04*	21.46*	23.95**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 33230
Form R0418

*** Final ***

Williamston Community Schools
418 Highland Street
Williamston, MI 48895

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	851,840.90	2,764,829.34	2,764,829.34
2006-2007 Fixed Carry Forward	-85,834.03	0.00	0.00
Total Indirect Costs	937,674.93	2,764,829.34	2,764,829.34
2006-2007 Direct Costs	16,570,541.67	14,657,553.23	14,657,553.23
2008-2009 Rate	5.66*	18.86*	18.86**

Comparison:			
2008-2009 Actual Direct Costs	16,832,805.31	14,842,273.32	14,842,273.32
Indirect costs based on rate ** multiplied by actual direct costs	952,736.78	2,226,341.00	2,799,252.75
2008-2009 Actual Indirect Costs	670,975.21	2,661,507.20	2,661,507.20
2006-2007 Fixed Carry Forward	-85,834.03	0.00	0.00
Total Indirect Costs	756,809.24	2,661,507.20	2,661,507.20
Over/(Under) Recovery	195,927.54	0.00	137,745.55

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	670,975.21	2,661,507.20	2,661,507.20
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	195,927.54	0.00	137,745.55
Total Projected Indirect 2007-2008 (Numerator)	475,047.67	2,661,507.20	2,523,761.65
Direct Costs	16,832,805.31	14,842,273.32	14,842,273.32
Rate for 2010-2011 **	2.82*	17.93*	17.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 33901
Form R0418

*** Final ***

Cole Academy
1915 W. Mt. Hope
Lansing, MI 48910

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	14,515.85	66,738.64	66,738.64
2006-2007 Fixed Carry Forward	10,802.83	6,841.14	6,841.14
Total Indirect Costs	3,713.02	59,897.50	59,897.50
2006-2007 Direct Costs	866,405.72	814,182.93	814,182.93
2008-2009 Rate	0.43*	7.36*	7.36**

Comparison:			
2008-2009 Actual Direct Costs	967,461.09	892,461.20	892,461.20
Indirect costs based on rate ** multiplied by actual direct costs	4,160.08	65,685.14	65,685.14
2008-2009 Actual Indirect Costs	15,909.31	90,909.20	90,909.20
2006-2007 Fixed Carry Forward	10,802.83	6,841.14	6,841.14
Total Indirect Costs	5,106.48	84,068.06	84,068.06
Over/(Under) Recovery	-946.40	-18,382.92	-18,382.92

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	15,909.31	90,909.20	90,909.20
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-946.40	-18,382.92	-18,382.92
Total Projected Indirect 2007-2008 (Numerator)	16,855.71	109,292.12	109,292.12
Direct Costs	967,461.09	892,461.20	892,461.20
Rate for 2010-2011 **	1.74*	12.25*	12.25**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 33902
Form R0418

El-Hajj Malik El-Shabazz Academy
1028 W. Barnes Avenue
Lansing, MI 48910

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	64,536.35	233,382.44	233,382.44
2006-2007 Fixed Carry Forward	664.36	16,954.24	16,954.24
Total Indirect Costs	63,871.99	216,428.20	216,428.20
2006-2007 Direct Costs	2,348,967.21	2,180,121.12	2,180,121.12
2008-2009 Rate	2.72*	9.93*	9.93**

Comparison:			
2008-2009 Actual Direct Costs	2,847,249.34	2,667,663.94	2,667,663.94
Indirect costs based on rate ** multiplied by actual direct costs	77,445.18	264,899.03	264,899.03
2008-2009 Actual Indirect Costs	89,043.46	268,628.86	268,628.86
2006-2007 Fixed Carry Forward	664.36	16,954.24	16,954.24
Total Indirect Costs	88,379.10	251,674.62	251,674.62
Over/(Under) Recovery	-10,933.92	13,224.41	13,224.41

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	89,043.46	268,628.86	268,628.86
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-10,933.92	13,224.41	13,224.41
Total Projected Indirect 2007-2008 (Numerator)	99,977.38	255,404.45	255,404.45
Direct Costs	2,847,249.34	2,667,663.94	2,667,663.94
Rate for 2010-2011 **	3.51*	9.57*	9.57**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 33904
Form R0418

*** Final ***

Mid-Michigan Leadership Academy
730 W. Maple
Lansing, MI 48906

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	141,819.44	496,598.78	496,598.78
2006-2007 Fixed Carry Forward	-6,002.22	0.00	0.00
Total Indirect Costs	147,821.66	496,598.78	496,598.78
2006-2007 Direct Costs	1,920,525.42	1,565,746.08	1,565,746.08
2008-2009 Rate	7.70*	31.72*	31.72**

Comparison:			
2008-2009 Actual Direct Costs	1,714,332.91	1,470,443.27	1,470,443.27
Indirect costs based on rate ** multiplied by actual direct costs	132,003.63	220,566.49	367,610.82
2008-2009 Actual Indirect Costs	188,875.06	432,764.70	432,764.70
2006-2007 Fixed Carry Forward	-6,002.22	0.00	0.00
Total Indirect Costs	194,877.28	432,764.70	432,764.70
Over/(Under) Recovery	-62,873.65	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	188,875.06	432,764.70	432,764.70
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-62,873.65	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	251,748.71	432,764.70	432,764.70
Direct Costs	1,714,332.91	1,470,443.27	1,470,443.27
Rate for 2010-2011 **	14.68*	29.43*	29.43**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 33906
Form R0418

White Pine Academy
510 Russell Street
Leslie, MI 49251

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,490.89	132,269.09	132,269.09
2006-2007 Fixed Carry Forward	1,896.30	-4,697.05	-4,697.05
Total Indirect Costs	-405.41	136,966.14	136,966.14
2006-2007 Direct Costs	1,411,327.73	1,280,549.53	1,280,549.53
2008-2009 Rate	0.00*	10.70*	10.70**

Comparison:			
2008-2009 Actual Direct Costs	1,583,768.84	1,480,632.81	1,480,632.81
Indirect costs based on rate ** multiplied by actual direct costs	0.00	158,427.71	158,427.71
2008-2009 Actual Indirect Costs	5,531.36	108,667.39	108,667.39
2006-2007 Fixed Carry Forward	1,896.30	-4,697.05	-4,697.05
Total Indirect Costs	3,635.06	113,364.44	113,364.44
Over/(Under) Recovery	0.00	45,063.27	45,063.27

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	5,531.36	108,667.39	108,667.39
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	45,063.27	45,063.27
Total Projected Indirect 2007-2008 (Numerator)	5,531.36	63,604.12	63,604.12
Direct Costs	1,583,768.84	1,480,632.81	1,480,632.81
Rate for 2010-2011 **	0.35*	4.30*	4.30**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 33907
Form R0418

Capital Area Academy
5525 S. Pennsylvania Avenue
Lansing, MI 48911

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	10,886.08	172,511.24	172,511.24
2006-2007 Fixed Carry Forward	-6,158.28	11,710.67	11,710.67
Total Indirect Costs	17,044.36	160,800.57	160,800.57
2006-2007 Direct Costs	1,566,823.08	1,405,197.92	1,405,197.92
2008-2009 Rate	1.09*	11.44*	11.44**

Comparison:			
2008-2009 Actual Direct Costs	1,528,273.75	1,357,354.81	1,357,354.81
Indirect costs based on rate ** multiplied by actual direct costs	16,658.18	155,281.39	155,281.39
2008-2009 Actual Indirect Costs	3,388.73	174,307.67	174,307.67
2006-2007 Fixed Carry Forward	-6,158.28	11,710.67	11,710.67
Total Indirect Costs	9,547.01	162,597.00	162,597.00
Over/(Under) Recovery	7,111.17	-7,315.61	-7,315.61

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	3,388.73	174,307.67	174,307.67
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	7,111.17	-7,315.61	-7,315.61
Total Projected Indirect 2007-2008 (Numerator)	-3,722.44	181,623.28	181,623.28
Direct Costs	1,528,273.75	1,357,354.81	1,357,354.81
Rate for 2010-2011 **	0.00*	13.38*	13.38**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 33908
Form R0418

*** Final ***

New City Academy
2130 W. Holmes Road
Lansing, MI 48910

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	105,874.09	373,386.40	373,386.40
2006-2007 Fixed Carry Forward	-23,672.64	0.00	0.00
Total Indirect Costs	129,546.73	373,386.40	373,386.40
2006-2007 Direct Costs	1,246,191.71	978,679.40	978,679.40
2008-2009 Rate	10.40*	38.15*	38.15**

Comparison:			
2008-2009 Actual Direct Costs	1,167,604.48	881,424.48	881,424.48
Indirect costs based on rate ** multiplied by actual direct costs	121,430.87	132,213.67	220,356.12
2008-2009 Actual Indirect Costs	91,146.78	377,326.78	377,326.78
2006-2007 Fixed Carry Forward	-23,672.64	0.00	0.00
Total Indirect Costs	114,819.42	377,326.78	377,326.78
Over/(Under) Recovery	6,611.45	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	91,146.78	377,326.78	377,326.78
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	6,611.45	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	84,535.33	377,326.78	377,326.78
Direct Costs	1,167,604.48	881,424.48	881,424.48
Rate for 2010-2011 **	7.24*	42.81*	42.81**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 33909
Form R0418

*** Final ***

Windemere Park Charter Academy
3100 W. Saginaw Hwy
Lansing, MI 48917

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	408,958.00	1,425,843.00	1,425,843.00
2006-2007 Fixed Carry Forward	-190,834.57	0.00	0.00
Total Indirect Costs	599,792.57	1,425,843.00	1,425,843.00
2006-2007 Direct Costs	5,278,599.00	4,261,714.00	4,261,714.00
2008-2009 Rate	11.36*	33.46*	33.46**

Comparison:			
2008-2009 Actual Direct Costs	5,983,049.00	4,916,796.00	4,916,796.00
Indirect costs based on rate ** multiplied by actual direct costs	679,674.37	737,519.40	1,229,199.00
2008-2009 Actual Indirect Costs	483,786.00	1,550,039.00	1,550,039.00
2006-2007 Fixed Carry Forward	-190,834.57	0.00	0.00
Total Indirect Costs	674,620.57	1,550,039.00	1,550,039.00
Over/(Under) Recovery	5,053.80	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	483,786.00	1,550,039.00	1,550,039.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	5,053.80	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	478,732.20	1,550,039.00	1,550,039.00
Direct Costs	5,983,049.00	4,916,796.00	4,916,796.00
Rate for 2010-2011 **	8.00*	31.53*	31.53**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 34000
Form R0418

*** Final ***

Ionia ISD
2191 Harwood Road
Ionia, MI 48846

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,089,193.78	1,448,439.83	1,448,439.83
2006-2007 Fixed Carry Forward	-10,371.93	-36,636.24	-36,636.24
Total Indirect Costs	1,099,565.71	1,485,076.07	1,485,076.07
2006-2007 Direct Costs	15,966,756.39	15,607,510.34	15,607,510.34
2008-2009 Rate	6.89*	9.52*	9.52**

Comparison:			
2008-2009 Actual Direct Costs	18,528,373.85	18,165,435.60	18,165,435.60
Indirect costs based on rate ** multiplied by actual direct costs	1,276,604.96	1,729,349.47	1,729,349.47
2008-2009 Actual Indirect Costs	1,155,042.65	1,517,980.90	1,517,980.90
2006-2007 Fixed Carry Forward	-10,371.93	-36,636.24	-36,636.24
Total Indirect Costs	1,165,414.58	1,554,617.14	1,554,617.14
Over/(Under) Recovery	111,190.38	174,732.33	174,732.33

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,155,042.65	1,517,980.90	1,517,980.90
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	111,190.38	174,732.33	174,732.33
Total Projected Indirect 2007-2008 (Numerator)	1,043,852.27	1,343,248.57	1,343,248.57
Direct Costs	18,528,373.85	18,165,435.60	18,165,435.60
Rate for 2010-2011 **	5.63*	7.39*	7.39**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 34010
Form R0418

*** Final ***

Ionia Public Schools
250 E. Tuttle Road
Ionia, MI 48846

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	698,112.78	3,595,670.70	3,595,670.70
2006-2007 Fixed Carry Forward	32,550.64	-68,710.41	-68,710.41
Total Indirect Costs	665,562.14	3,664,381.11	3,664,381.11
2006-2007 Direct Costs	27,904,923.79	25,007,365.87	25,007,365.87
2008-2009 Rate	2.39*	14.65*	14.65**

Comparison:			
2008-2009 Actual Direct Costs	27,709,033.04	24,574,714.86	24,574,714.86
Indirect costs based on rate ** multiplied by actual direct costs	662,245.89	3,600,195.73	3,600,195.73
2008-2009 Actual Indirect Costs	865,308.72	3,999,626.90	3,999,626.90
2006-2007 Fixed Carry Forward	32,550.64	-68,710.41	-68,710.41
Total Indirect Costs	832,758.08	4,068,337.31	4,068,337.31
Over/(Under) Recovery	-170,512.19	-468,141.58	-468,141.58

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	865,308.72	3,999,626.90	3,999,626.90
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-170,512.19	-468,141.58	-468,141.58
Total Projected Indirect 2007-2008 (Numerator)	1,035,820.91	4,467,768.48	4,467,768.48
Direct Costs	27,709,033.04	24,574,714.86	24,574,714.86
Rate for 2010-2011 **	3.74*	18.18*	18.18**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 34040
Form R0418

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	25,330.79	116,427.62	116,427.62
2006-2007 Fixed Carry Forward	29,401.27	0.00	40,574.64
Total Indirect Costs	-4,070.48	116,427.62	75,852.98
2006-2007 Direct Costs	1,328,448.12	1,237,351.29	1,237,351.29
2008-2009 Rate	0.00*	9.41*	6.13**

Comparison:			
2008-2009 Actual Direct Costs	812,559.28	708,866.75	708,866.75
Indirect costs based on rate ** multiplied by actual direct costs	0.00	66,704.36	43,453.53
2008-2009 Actual Indirect Costs	16,260.00	119,952.53	119,952.53
2006-2007 Fixed Carry Forward	29,401.27	0.00	40,574.64
Total Indirect Costs	-13,141.27	119,952.53	79,377.89
Over/(Under) Recovery	0.00	-53,248.17	-35,924.36

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	16,260.00	119,952.53	119,952.53
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-53,248.17	-35,924.36
Total Projected Indirect 2007-2008 (Numerator)	16,260.00	173,200.70	155,876.89
Direct Costs	812,559.28	708,866.75	708,866.75
Rate for 2010-2011 **	2.00*	24.43*	21.99**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 34080
Form R0418

*** Final ***

Belding Area School District
1975 Orchard Street
Belding, MI 48809

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	664,953.58	2,517,681.90	2,517,681.90
2006-2007 Fixed Carry Forward	-91,294.20	0.00	-202,630.83
Total Indirect Costs	756,247.78	2,517,681.90	2,720,312.73
2006-2007 Direct Costs	18,508,661.97	16,655,933.65	16,655,933.65
2008-2009 Rate	4.09*	15.12*	16.33**

Comparison:			
2008-2009 Actual Direct Costs	19,143,451.20	17,267,700.44	17,267,700.44
Indirect costs based on rate ** multiplied by actual direct costs	782,967.15	2,590,155.07	2,819,815.48
2008-2009 Actual Indirect Costs	678,535.12	2,554,285.88	2,554,285.88
2006-2007 Fixed Carry Forward	-91,294.20	0.00	-202,630.83
Total Indirect Costs	769,829.32	2,554,285.88	2,756,916.71
Over/(Under) Recovery	13,137.83	0.00	62,898.77

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	678,535.12	2,554,285.88	2,554,285.88
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	13,137.83	0.00	62,898.77
Total Projected Indirect 2007-2008 (Numerator)	665,397.29	2,554,285.88	2,491,387.11
Direct Costs	19,143,451.20	17,267,700.44	17,267,700.44
Rate for 2010-2011 **	3.48*	14.79*	14.43**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 34090
Form R0418

Lakewood Public Schools
639 Jordan Lake Street
Lake Odessa, MI 48849

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	607,333.71	2,660,790.68	2,660,790.68
2006-2007 Fixed Carry Forward	-110,612.95	0.00	136,165.11
Total Indirect Costs	717,946.66	2,660,790.68	2,524,625.57
2006-2007 Direct Costs	17,938,926.68	15,885,469.71	15,885,469.71
2008-2009 Rate	4.00*	16.75*	15.89**

Comparison:			
2008-2009 Actual Direct Costs	17,954,550.67	15,835,846.79	15,835,846.79
Indirect costs based on rate ** multiplied by actual direct costs	718,182.03	2,375,377.02	2,516,316.05
2008-2009 Actual Indirect Costs	515,104.51	2,633,808.39	2,633,808.39
2006-2007 Fixed Carry Forward	-110,612.95	0.00	136,165.11
Total Indirect Costs	625,717.46	2,633,808.39	2,497,643.28
Over/(Under) Recovery	92,464.57	0.00	18,672.77

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	515,104.51	2,633,808.39	2,633,808.39
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	92,464.57	0.00	18,672.77
Total Projected Indirect 2007-2008 (Numerator)	422,639.94	2,633,808.39	2,615,135.62
Direct Costs	17,954,550.67	15,835,846.79	15,835,846.79
Rate for 2010-2011 **	2.35*	16.63*	16.51**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 34110
Form R0418

*** Final ***

Portland Public School District
1100 Ionia Road
Portland, MI 48875

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	225,495.40	1,772,501.43	1,772,501.43
2006-2007 Fixed Carry Forward	33,352.45	-17,121.68	-17,121.68
Total Indirect Costs	192,142.95	1,789,623.11	1,789,623.11
2006-2007 Direct Costs	16,499,202.30	14,952,196.27	14,952,196.27
2008-2009 Rate	1.16*	11.97*	11.97**

Comparison:			
2008-2009 Actual Direct Costs	16,828,747.22	15,241,904.26	15,241,904.26
Indirect costs based on rate ** multiplied by actual direct costs	195,213.47	1,824,455.94	1,824,455.94
2008-2009 Actual Indirect Costs	602,695.51	2,189,538.47	2,189,538.47
2006-2007 Fixed Carry Forward	33,352.45	-17,121.68	-17,121.68
Total Indirect Costs	569,343.06	2,206,660.15	2,206,660.15
Over/(Under) Recovery	-374,129.59	-382,204.21	-382,204.21

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	602,695.51	2,189,538.47	2,189,538.47
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-374,129.59	-382,204.21	-382,204.21
Total Projected Indirect 2007-2008 (Numerator)	976,825.10	2,571,742.68	2,571,742.68
Direct Costs	16,828,747.22	15,241,904.26	15,241,904.26
Rate for 2010-2011 **	5.80*	16.87*	16.87**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 34120
Form R0418

Saranac Community Schools
88 Pleasant Street
Saranac, MI 48881

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	512,814.87	1,328,230.98	1,328,230.98
2006-2007 Fixed Carry Forward	-123,972.09	0.00	-202,521.83
Total Indirect Costs	636,786.96	1,328,230.98	1,530,752.81
2006-2007 Direct Costs	9,014,227.93	8,198,811.82	8,198,811.82
2008-2009 Rate	7.06*	16.20*	18.67**

Comparison:			
2008-2009 Actual Direct Costs	9,379,969.96	8,507,825.03	8,507,825.03
Indirect costs based on rate ** multiplied by actual direct costs	662,225.88	1,276,173.75	1,588,410.93
2008-2009 Actual Indirect Costs	491,763.36	1,363,908.29	1,363,908.29
2006-2007 Fixed Carry Forward	-123,972.09	0.00	-202,521.83
Total Indirect Costs	615,735.45	1,363,908.29	1,566,430.12
Over/(Under) Recovery	46,490.43	0.00	21,980.81

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	491,763.36	1,363,908.29	1,363,908.29
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	46,490.43	0.00	21,980.81
Total Projected Indirect 2007-2008 (Numerator)	445,272.93	1,363,908.29	1,341,927.48
Direct Costs	9,379,969.96	8,507,825.03	8,507,825.03
Rate for 2010-2011 **	4.75*	16.03*	15.77**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 34140
Form R0418

*** Final ***

Berlin Township S/D #3
6679 S. State Road
Ionia, MI 48846

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,183.40	28,802.55	28,802.55
2006-2007 Fixed Carry Forward	9,273.73	-4,519.08	-4,519.08
Total Indirect Costs	-8,090.33	33,321.63	33,321.63
2006-2007 Direct Costs	244,897.72	217,278.57	217,278.57
2008-2009 Rate	0.00*	15.34*	15.34**

Comparison:			
2008-2009 Actual Direct Costs	284,477.00	255,596.18	255,596.18
Indirect costs based on rate ** multiplied by actual direct costs	0.00	38,339.43	39,208.45
2008-2009 Actual Indirect Costs	282.00	29,162.82	29,162.82
2006-2007 Fixed Carry Forward	9,273.73	-4,519.08	-4,519.08
Total Indirect Costs	-8,991.73	33,681.90	33,681.90
Over/(Under) Recovery	0.00	0.00	5,526.55

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	282.00	29,162.82	29,162.82
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	5,526.55
Total Projected Indirect 2007-2008 (Numerator)	282.00	29,162.82	23,636.27
Direct Costs	284,477.00	255,596.18	255,596.18
Rate for 2010-2011 **	0.10*	11.41*	9.25**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 34340
Form R0418

*** Final ***

Easton Township S/D #6
1779 Haynor Road
Ionia, MI 48846

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	30,930.50	30,930.50
2006-2007 Fixed Carry Forward	2,834.37	0.00	0.00
Total Indirect Costs	-2,834.37	30,930.50	30,930.50
2006-2007 Direct Costs	267,393.57	236,463.07	236,463.07
2008-2009 Rate	0.00*	13.08*	13.08**

Comparison:			
2008-2009 Actual Direct Costs	277,503.21	254,274.30	254,274.30
Indirect costs based on rate ** multiplied by actual direct costs	0.00	33,259.08	33,259.08
2008-2009 Actual Indirect Costs	0.00	23,228.91	23,228.91
2006-2007 Fixed Carry Forward	2,834.37	0.00	0.00
Total Indirect Costs	-2,834.37	23,228.91	23,228.91
Over/(Under) Recovery	0.00	10,030.17	10,030.17

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	0.00	23,228.91	23,228.91
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	10,030.17	10,030.17
Total Projected Indirect 2007-2008 (Numerator)	0.00	13,198.74	13,198.74
Direct Costs	277,503.21	254,274.30	254,274.30
Rate for 2010-2011 **	0.00*	5.19*	5.19**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 34360
Form R0418

*** Final ***

Ionia Township S/D #2
2120 N. State Road
Ionia, MI 48846

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	12,067.58	12,067.58
2006-2007 Fixed Carry Forward	394.17	5,891.41	5,891.41
Total Indirect Costs	-394.17	6,176.17	6,176.17
2006-2007 Direct Costs	145,987.62	133,920.04	133,920.04
2008-2009 Rate	0.00*	4.61*	4.61**

Comparison:			
2008-2009 Actual Direct Costs	139,664.50	126,095.55	126,095.55
Indirect costs based on rate ** multiplied by actual direct costs	0.00	5,813.00	5,813.00
2008-2009 Actual Indirect Costs	0.00	13,568.95	13,568.95
2006-2007 Fixed Carry Forward	394.17	5,891.41	5,891.41
Total Indirect Costs	-394.17	7,677.54	7,677.54
Over/(Under) Recovery	0.00	-1,864.54	-1,864.54

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	0.00	13,568.95	13,568.95
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-1,864.54	-1,864.54
Total Projected Indirect 2007-2008 (Numerator)	0.00	15,433.49	15,433.49
Direct Costs	139,664.50	126,095.55	126,095.55
Rate for 2010-2011 **	0.00*	12.24*	12.24**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 35000
Form R0418

Iosco RESA
27 N. Rempert Road
Tawas City, MI 48763

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	281,985.81	441,862.04	441,862.04
2006-2007 Fixed Carry Forward	-9,780.42	119,993.07	119,993.07
Total Indirect Costs	291,766.23	321,868.97	321,868.97
2006-2007 Direct Costs	4,479,693.04	4,319,816.81	4,319,816.81
2008-2009 Rate	6.51*	7.45*	7.45**

Comparison:			
2008-2009 Actual Direct Costs	4,775,384.28	4,618,063.47	4,618,063.47
Indirect costs based on rate ** multiplied by actual direct costs	310,877.52	344,045.73	344,045.73
2008-2009 Actual Indirect Costs	270,475.52	427,796.33	427,796.33
2006-2007 Fixed Carry Forward	-9,780.42	119,993.07	119,993.07
Total Indirect Costs	280,255.94	307,803.26	307,803.26
Over/(Under) Recovery	30,621.58	36,242.47	36,242.47

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	270,475.52	427,796.33	427,796.33
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	30,621.58	36,242.47	36,242.47
Total Projected Indirect 2007-2008 (Numerator)	239,853.94	391,553.86	391,553.86
Direct Costs	4,775,384.28	4,618,063.47	4,618,063.47
Rate for 2010-2011 **	5.02*	8.48*	8.48**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 35010
Form R0418

*** Final ***

Oscoda Area Schools
3550 E. River Road
Oscoda, MI 48750

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	328,856.03	1,716,870.48	1,716,870.48
2006-2007 Fixed Carry Forward	-70,544.07	-19,816.26	-19,816.26
Total Indirect Costs	399,400.10	1,736,686.74	1,736,686.74
2006-2007 Direct Costs	13,803,432.08	12,415,417.63	12,415,417.63
2008-2009 Rate	2.89*	13.99*	13.99**

Comparison:			
2008-2009 Actual Direct Costs	12,842,228.10	11,476,639.44	11,476,639.44
Indirect costs based on rate ** multiplied by actual direct costs	371,140.39	1,605,581.86	1,605,581.86
2008-2009 Actual Indirect Costs	305,207.38	1,670,796.04	1,670,796.04
2006-2007 Fixed Carry Forward	-70,544.07	-19,816.26	-19,816.26
Total Indirect Costs	375,751.45	1,690,612.30	1,690,612.30
Over/(Under) Recovery	-4,611.06	-85,030.44	-85,030.44

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	305,207.38	1,670,796.04	1,670,796.04
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-4,611.06	-85,030.44	-85,030.44
Total Projected Indirect 2007-2008 (Numerator)	309,818.44	1,755,826.48	1,755,826.48
Direct Costs	12,842,228.10	11,476,639.44	11,476,639.44
Rate for 2010-2011 **	2.41*	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 2010-2011 Indirect Cost Rates
School District 35020
Form R0418

*** Final ***

Hale Area Schools
200 W. Main Street
Hale, MI 48739

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	231,600.73	852,996.45	852,996.45
2006-2007 Fixed Carry Forward	35,926.36	0.00	17,569.93
Total Indirect Costs	195,674.37	852,996.45	835,426.52
2006-2007 Direct Costs	6,011,844.83	5,390,449.11	5,390,449.11
2008-2009 Rate	3.25*	15.82*	15.50**

Comparison:			
2008-2009 Actual Direct Costs	6,052,138.33	5,480,999.85	5,480,999.85
Indirect costs based on rate ** multiplied by actual direct costs	196,694.50	822,149.98	849,554.98
2008-2009 Actual Indirect Costs	175,158.62	746,297.10	746,297.10
2006-2007 Fixed Carry Forward	35,926.36	0.00	17,569.93
Total Indirect Costs	139,232.26	746,297.10	728,727.17
Over/(Under) Recovery	57,462.24	0.00	120,827.81

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	175,158.62	746,297.10	746,297.10
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	57,462.24	0.00	120,827.81
Total Projected Indirect 2007-2008 (Numerator)	117,696.38	746,297.10	625,469.29
Direct Costs	6,052,138.33	5,480,999.85	5,480,999.85
Rate for 2010-2011 **	1.94*	13.62*	11.41**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 35030
Form R0418

*** Final ***

Tawas Area Schools
245 M-55 West
Tawas City, MI 48763

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	482,871.99	1,401,041.50	1,401,041.50
2006-2007 Fixed Carry Forward	279,085.93	0.00	160,444.51
Total Indirect Costs	203,786.06	1,401,041.50	1,240,596.99
2006-2007 Direct Costs	11,172,403.56	10,254,234.05	10,254,234.05
2008-2009 Rate	1.82*	13.66*	12.10**

Comparison:			
2008-2009 Actual Direct Costs	10,865,014.12	9,942,173.76	9,942,173.76
Indirect costs based on rate ** multiplied by actual direct costs	197,743.26	1,358,100.94	1,203,003.02
2008-2009 Actual Indirect Costs	520,359.41	1,443,199.77	1,443,199.77
2006-2007 Fixed Carry Forward	279,085.93	0.00	160,444.51
Total Indirect Costs	241,273.48	1,443,199.77	1,282,755.26
Over/(Under) Recovery	-43,530.22	-85,098.83	-79,752.24

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	520,359.41	1,443,199.77	1,443,199.77
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-43,530.22	-85,098.83	-79,752.24
Total Projected Indirect 2007-2008 (Numerator)	563,889.63	1,528,298.60	1,522,952.01
Direct Costs	10,865,014.12	9,942,173.76	9,942,173.76
Rate for 2010-2011 **	5.19*	15.37*	15.32**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 35040
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	370,456.44	1,382,686.10	1,382,686.10
2006-2007 Fixed Carry Forward	-112,444.73	-248,227.08	-248,227.08
Total Indirect Costs	482,901.17	1,630,913.18	1,630,913.18
2006-2007 Direct Costs	10,789,318.87	9,777,089.21	9,777,089.21
2008-2009 Rate	4.48*	16.68*	16.68**

Comparison:			
2008-2009 Actual Direct Costs	9,900,668.39	8,908,347.22	8,908,347.22
Indirect costs based on rate ** multiplied by actual direct costs	443,549.94	1,336,252.08	1,485,912.32
2008-2009 Actual Indirect Costs	274,788.79	1,267,109.96	1,267,109.96
2006-2007 Fixed Carry Forward	-112,444.73	-248,227.08	-248,227.08
Total Indirect Costs	387,233.52	1,515,337.04	1,515,337.04
Over/(Under) Recovery	56,316.42	0.00	-29,424.72

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	274,788.79	1,267,109.96	1,267,109.96
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	56,316.42	0.00	-29,424.72
Total Projected Indirect 2007-2008 (Numerator)	218,472.37	1,267,109.96	1,296,534.68
Direct Costs	9,900,668.39	8,908,347.22	8,908,347.22
Rate for 2010-2011 **	2.21*	14.22*	14.55**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 35901
Form R0418

*** Final ***

Sunrise Education Center
686 Aulerich
East Tawas, MI 48730

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	21,173.00	68,498.00	68,498.00
2006-2007 Fixed Carry Forward	0.00	-29,106.36	-29,106.36
Total Indirect Costs	21,173.00	97,604.36	97,604.36
2006-2007 Direct Costs	470,271.00	422,946.00	422,946.00
2008-2009 Rate	4.50*	23.08*	23.08**

Comparison:			
2008-2009 Actual Direct Costs	464,575.00	422,046.00	422,046.00
Indirect costs based on rate ** multiplied by actual direct costs	20,905.88	63,306.90	97,408.22
2008-2009 Actual Indirect Costs	27,490.00	70,019.00	70,019.00
2006-2007 Fixed Carry Forward	0.00	-29,106.36	-29,106.36
Total Indirect Costs	27,490.00	99,125.36	99,125.36
Over/(Under) Recovery	-6,584.12	0.00	-1,717.14

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	27,490.00	70,019.00	70,019.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-6,584.12	0.00	-1,717.14
Total Projected Indirect 2007-2008 (Numerator)	34,074.12	70,019.00	71,736.14
Direct Costs	464,575.00	422,046.00	422,046.00
Rate for 2010-2011 **	7.33*	16.59*	17.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 36015
Form R0418

*** Final ***

Forest Park School District
801 Forest Parkway
Crystal Falls, MI 49920

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	82,390.92	586,343.26	586,343.26
2006-2007 Fixed Carry Forward	48,857.39	0.00	86,489.07
Total Indirect Costs	33,533.53	586,343.26	499,854.19
2006-2007 Direct Costs	4,983,954.16	4,480,001.82	4,480,001.82
2008-2009 Rate	0.67*	13.09*	11.16**

Comparison:			
2008-2009 Actual Direct Costs	4,830,696.59	4,334,902.57	4,334,902.57
Indirect costs based on rate ** multiplied by actual direct costs	32,365.67	567,438.75	483,775.13
2008-2009 Actual Indirect Costs	97,546.44	593,340.46	593,340.46
2006-2007 Fixed Carry Forward	48,857.39	0.00	86,489.07
Total Indirect Costs	48,689.05	593,340.46	506,851.39
Over/(Under) Recovery	-16,323.38	-25,901.71	-23,076.26

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	97,546.44	593,340.46	593,340.46
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-16,323.38	-25,901.71	-23,076.26
Total Projected Indirect 2007-2008 (Numerator)	113,869.82	619,242.17	616,416.72
Direct Costs	4,830,696.59	4,334,902.57	4,334,902.57
Rate for 2010-2011 **	2.36*	14.29*	14.22**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 36025
Form R0418

West Iron County Public Schools
601 Garfield Avenue
Iron River, MI 49935

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	218,638.80	1,245,587.69	1,245,587.69
2006-2007 Fixed Carry Forward	-45,592.38	0.00	26,011.08
Total Indirect Costs	264,231.18	1,245,587.69	1,219,576.61
2006-2007 Direct Costs	10,022,046.58	8,995,097.69	8,995,097.69
2008-2009 Rate	2.64*	13.85*	13.56**

Comparison:			
2008-2009 Actual Direct Costs	9,225,791.71	8,169,160.41	8,169,160.41
Indirect costs based on rate ** multiplied by actual direct costs	243,560.90	1,131,428.72	1,107,738.15
2008-2009 Actual Indirect Costs	255,703.07	1,312,334.37	1,312,334.37
2006-2007 Fixed Carry Forward	-45,592.38	0.00	26,011.08
Total Indirect Costs	301,295.45	1,312,334.37	1,286,323.29
Over/(Under) Recovery	-57,734.55	-180,905.65	-178,585.14

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	255,703.07	1,312,334.37	1,312,334.37
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-57,734.55	-180,905.65	-178,585.14
Total Projected Indirect 2007-2008 (Numerator)	313,437.62	1,493,240.02	1,490,919.51
Direct Costs	9,225,791.71	8,169,160.41	8,169,160.41
Rate for 2010-2011 **	3.40*	18.28*	18.25**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 37010
Form R0418

*** Final ***

Mt. Pleasant City School District
720 N. Kinney
Mt. Pleasant, MI 48858

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,278,223.30	4,800,446.44	4,800,446.44
2006-2007 Fixed Carry Forward	-149,279.48	0.00	-25,732.14
Total Indirect Costs	1,427,502.78	4,800,446.44	4,826,178.58
2006-2007 Direct Costs	35,687,447.20	32,165,224.06	32,165,224.06
2008-2009 Rate	4.00*	14.92*	15.00**

Comparison:			
2008-2009 Actual Direct Costs	35,565,017.65	31,874,149.99	31,874,149.99
Indirect costs based on rate ** multiplied by actual direct costs	1,422,600.71	4,755,623.18	4,781,122.50
2008-2009 Actual Indirect Costs	1,146,485.33	4,837,352.99	4,837,352.99
2006-2007 Fixed Carry Forward	-149,279.48	0.00	-25,732.14
Total Indirect Costs	1,295,764.81	4,837,352.99	4,863,085.13
Over/(Under) Recovery	126,835.90	-81,729.81	-81,962.63

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,146,485.33	4,837,352.99	4,837,352.99
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	126,835.90	-81,729.81	-81,962.63
Total Projected Indirect 2007-2008 (Numerator)	1,019,649.43	4,919,082.80	4,919,315.62
Direct Costs	35,565,017.65	31,874,149.99	31,874,149.99
Rate for 2010-2011 **	2.87*	15.43*	15.43**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 37040
Form R0418

*** Final ***

Beal City Public Schools
3180 W. Beal City Road
Mt. Pleasant, MI 48858

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	209,641.56	693,943.67	693,943.67
2006-2007 Fixed Carry Forward	1,849.11	0.00	83,375.67
Total Indirect Costs	207,792.45	693,943.67	610,568.00
2006-2007 Direct Costs	5,101,857.86	4,617,555.75	4,617,555.75
2008-2009 Rate	4.07*	15.03*	13.22**

Comparison:			
2008-2009 Actual Direct Costs	5,133,826.60	4,575,497.61	4,575,497.61
Indirect costs based on rate ** multiplied by actual direct costs	208,946.74	686,324.64	604,880.78
2008-2009 Actual Indirect Costs	234,549.15	792,878.14	792,878.14
2006-2007 Fixed Carry Forward	1,849.11	0.00	83,375.67
Total Indirect Costs	232,700.04	792,878.14	709,502.47
Over/(Under) Recovery	-23,753.30	0.00	-104,621.69

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	234,549.15	792,878.14	792,878.14
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-23,753.30	0.00	-104,621.69
Total Projected Indirect 2007-2008 (Numerator)	258,302.45	792,878.14	897,499.83
Direct Costs	5,133,826.60	4,575,497.61	4,575,497.61
Rate for 2010-2011 **	5.03*	17.33*	19.62**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 37060
Form R0418

*** Final ***

Shepherd Public School District
P.O. Box 219
Shepherd, MI 48883

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	548,728.05	1,809,055.36	1,809,055.36
2006-2007 Fixed Carry Forward	-95,776.12	0.00	0.00
Total Indirect Costs	644,504.17	1,809,055.36	1,809,055.36
2006-2007 Direct Costs	13,127,322.33	11,866,995.02	11,866,995.02
2008-2009 Rate	4.91*	15.24*	15.24**

Comparison:			
2008-2009 Actual Direct Costs	13,669,341.50	12,375,866.55	12,375,866.55
Indirect costs based on rate ** multiplied by actual direct costs	671,164.67	1,856,379.98	1,886,082.06
2008-2009 Actual Indirect Costs	553,423.04	1,846,897.99	1,846,897.99
2006-2007 Fixed Carry Forward	-95,776.12	0.00	0.00
Total Indirect Costs	649,199.16	1,846,897.99	1,846,897.99
Over/(Under) Recovery	21,965.51	0.00	39,184.07

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	553,423.04	1,846,897.99	1,846,897.99
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	21,965.51	0.00	39,184.07
Total Projected Indirect 2007-2008 (Numerator)	531,457.53	1,846,897.99	1,807,713.92
Direct Costs	13,669,341.50	12,375,866.55	12,375,866.55
Rate for 2010-2011 **	3.89*	14.92*	14.61**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 37901
Form R0418

*** Final ***

Renaissance Public School Academy
2797 S. Isabella Road
Mt. Pleasant, MI 48858

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	10,214.02	402,506.95	402,506.95
2006-2007 Fixed Carry Forward	1,501.86	-215,342.54	-215,342.54
Total Indirect Costs	8,712.16	617,849.49	617,849.49
2006-2007 Direct Costs	2,092,121.07	1,699,828.14	1,699,828.14
2008-2009 Rate	0.42*	36.35*	36.35**

Comparison:			
2008-2009 Actual Direct Costs	2,406,850.74	1,939,984.23	1,939,984.23
Indirect costs based on rate ** multiplied by actual direct costs	10,108.77	290,997.63	484,996.06
2008-2009 Actual Indirect Costs	5,278.26	472,144.77	472,144.77
2006-2007 Fixed Carry Forward	1,501.86	-215,342.54	-215,342.54
Total Indirect Costs	3,776.40	687,487.31	687,487.31
Over/(Under) Recovery	6,332.37	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	5,278.26	472,144.77	472,144.77
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	6,332.37	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	-1,054.11	472,144.77	472,144.77
Direct Costs	2,406,850.74	1,939,984.23	1,939,984.23
Rate for 2010-2011 **	0.00*	24.34*	24.34**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 37902
Form R0418

*** Final ***

Morey Charter School
380 W. Blanchard Road
Shepherd, MI 48883

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	97,174.49	560,195.87	560,195.87
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	97,174.49	560,195.87	560,195.87
2006-2007 Direct Costs	1,846,951.54	1,383,930.16	1,383,930.16
2008-2009 Rate	5.26*	40.48*	40.48**

Comparison:			
2008-2009 Actual Direct Costs	2,081,184.86	1,592,877.20	1,592,877.20
Indirect costs based on rate ** multiplied by actual direct costs	109,470.32	238,931.58	398,219.30
2008-2009 Actual Indirect Costs	5,431.53	493,739.19	493,739.19
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	5,431.53	493,739.19	493,739.19
Over/(Under) Recovery	104,038.79	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	5,431.53	493,739.19	493,739.19
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	104,038.79	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	-98,607.26	493,739.19	493,739.19
Direct Costs	2,081,184.86	1,592,877.20	1,592,877.20
Rate for 2010-2011 **	0.00*	31.00*	31.00**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 38000
Form R0418

Jackson ISD
6700 Browns Lake Road
Jackson, MI 49201

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	2,019,037.00	5,228,093.00	5,228,093.00
2006-2007 Fixed Carry Forward	-225,947.59	-1,132,214.93	-1,132,214.93
Total Indirect Costs	2,244,984.59	6,360,307.93	6,360,307.93
2006-2007 Direct Costs	35,822,676.00	32,613,620.00	32,613,620.00
2008-2009 Rate	6.27*	19.50*	19.50**

Comparison:			
2008-2009 Actual Direct Costs	38,022,773.00	34,614,028.00	34,614,028.00
Indirect costs based on rate ** multiplied by actual direct costs	2,384,027.87	5,192,104.20	6,749,735.46
2008-2009 Actual Indirect Costs	3,041,907.00	6,450,652.00	6,450,652.00
2006-2007 Fixed Carry Forward	-225,947.59	-1,132,214.93	-1,132,214.93
Total Indirect Costs	3,267,854.59	7,582,866.93	7,582,866.93
Over/(Under) Recovery	-883,826.72	0.00	-833,131.47

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	3,041,907.00	6,450,652.00	6,450,652.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-883,826.72	0.00	-833,131.47
Total Projected Indirect 2007-2008 (Numerator)	3,925,733.72	6,450,652.00	7,283,783.47
Direct Costs	38,022,773.00	34,614,028.00	34,614,028.00
Rate for 2010-2011 **	10.32*	18.64*	21.04**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 38010
Form R0418

Western School District
1400 S. Dearing Road
Parma, MI 49269

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	946,091.00	2,945,938.58	2,945,938.58
2006-2007 Fixed Carry Forward	-423,337.45	-356,400.27	-356,400.27
Total Indirect Costs	1,369,428.45	3,302,338.85	3,302,338.85
2006-2007 Direct Costs	21,737,524.36	19,737,676.78	19,737,676.78
2008-2009 Rate	6.30*	16.73*	16.73**

Comparison:			
2008-2009 Actual Direct Costs	21,891,122.40	19,951,699.25	19,951,699.25
Indirect costs based on rate ** multiplied by actual direct costs	1,379,140.71	2,992,754.89	3,337,919.28
2008-2009 Actual Indirect Costs	1,500,220.88	3,439,644.03	3,439,644.03
2006-2007 Fixed Carry Forward	-423,337.45	-356,400.27	-356,400.27
Total Indirect Costs	1,923,558.33	3,796,044.30	3,796,044.30
Over/(Under) Recovery	-544,417.62	0.00	-458,125.02

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,500,220.88	3,439,644.03	3,439,644.03
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-544,417.62	0.00	-458,125.02
Total Projected Indirect 2007-2008 (Numerator)	2,044,638.50	3,439,644.03	3,897,769.05
Direct Costs	21,891,122.40	19,951,699.25	19,951,699.25
Rate for 2010-2011 **	9.34*	17.24*	19.54**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 38020
Form R0418

Vandercook Lake Public Schools
1000 E. Golf Avenue
Jackson, MI 49203

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	232,122.51	1,159,400.35	1,159,400.35
2006-2007 Fixed Carry Forward	-6,277.11	53,620.86	53,620.86
Total Indirect Costs	238,399.62	1,105,779.49	1,105,779.49
2006-2007 Direct Costs	10,597,544.77	9,670,266.93	9,670,266.93
2008-2009 Rate	2.25*	11.43*	11.43**

Comparison:			
2008-2009 Actual Direct Costs	10,663,386.83	9,660,193.25	9,660,193.25
Indirect costs based on rate ** multiplied by actual direct costs	239,926.20	1,104,160.09	1,104,160.09
2008-2009 Actual Indirect Costs	218,662.77	1,221,856.35	1,221,856.35
2006-2007 Fixed Carry Forward	-6,277.11	53,620.86	53,620.86
Total Indirect Costs	224,939.88	1,168,235.49	1,168,235.49
Over/(Under) Recovery	14,986.32	-64,075.40	-64,075.40

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	218,662.77	1,221,856.35	1,221,856.35
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	14,986.32	-64,075.40	-64,075.40
Total Projected Indirect 2007-2008 (Numerator)	203,676.45	1,285,931.75	1,285,931.75
Direct Costs	10,663,386.83	9,660,193.25	9,660,193.25
Rate for 2010-2011 **	1.91*	13.31*	13.31**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 38040
Form R0418

*** Final ***

Columbia School District
11775 Hewitt Road
Brooklyn, MI 49230

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	145,227.41	1,618,147.24	1,618,147.24
2006-2007 Fixed Carry Forward	-3,050.57	109,036.14	109,036.14
Total Indirect Costs	148,277.98	1,509,111.10	1,509,111.10
2006-2007 Direct Costs	14,361,296.48	12,888,376.65	12,888,376.65
2008-2009 Rate	1.03*	11.71*	11.71**

Comparison:			
2008-2009 Actual Direct Costs	13,908,861.97	12,484,837.27	12,484,837.27
Indirect costs based on rate ** multiplied by actual direct costs	143,261.28	1,461,974.44	1,461,974.44
2008-2009 Actual Indirect Costs	553,396.42	1,977,421.12	1,977,421.12
2006-2007 Fixed Carry Forward	-3,050.57	109,036.14	109,036.14
Total Indirect Costs	556,446.99	1,868,384.98	1,868,384.98
Over/(Under) Recovery	-413,185.71	-406,410.54	-406,410.54

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	553,396.42	1,977,421.12	1,977,421.12
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-413,185.71	-406,410.54	-406,410.54
Total Projected Indirect 2007-2008 (Numerator)	966,582.13	2,383,831.66	2,383,831.66
Direct Costs	13,908,861.97	12,484,837.27	12,484,837.27
Rate for 2010-2011 **	6.95*	19.09*	19.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 38050
Form R0418

*** Final ***

Grass Lake Community Schools
899 South Union Street
Grass Lake, MI 49240

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	239,281.20	1,257,390.61	1,257,390.61
2006-2007 Fixed Carry Forward	-174,229.02	0.00	-71,356.76
Total Indirect Costs	413,510.22	1,257,390.61	1,328,747.37
2006-2007 Direct Costs	8,830,920.92	7,812,811.51	7,812,811.51
2008-2009 Rate	4.68*	16.09*	17.01**

Comparison:			
2008-2009 Actual Direct Costs	10,071,338.11	8,673,016.18	8,673,016.18
Indirect costs based on rate ** multiplied by actual direct costs	471,338.62	1,300,952.43	1,475,280.05
2008-2009 Actual Indirect Costs	278,239.05	1,676,560.98	1,676,560.98
2006-2007 Fixed Carry Forward	-174,229.02	0.00	-71,356.76
Total Indirect Costs	452,468.07	1,676,560.98	1,747,917.74
Over/(Under) Recovery	18,870.55	0.00	-272,637.69

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	278,239.05	1,676,560.98	1,676,560.98
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	18,870.55	0.00	-272,637.69
Total Projected Indirect 2007-2008 (Numerator)	259,368.50	1,676,560.98	1,949,198.67
Direct Costs	10,071,338.11	8,673,016.18	8,673,016.18
Rate for 2010-2011 **	2.58*	19.33*	22.47**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 38080
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	437,982.43	1,186,464.87	1,186,464.87
2006-2007 Fixed Carry Forward	-85,083.88	0.00	-98,872.30
Total Indirect Costs	523,066.31	1,186,464.87	1,285,337.17
2006-2007 Direct Costs	7,211,861.85	6,463,379.41	6,463,379.41
2008-2009 Rate	7.25*	18.36*	19.89**

Comparison:			
2008-2009 Actual Direct Costs	7,551,018.13	6,820,272.14	6,820,272.14
Indirect costs based on rate ** multiplied by actual direct costs	547,448.81	1,023,040.82	1,356,552.13
2008-2009 Actual Indirect Costs	278,480.58	1,009,226.57	1,009,226.57
2006-2007 Fixed Carry Forward	-85,083.88	0.00	-98,872.30
Total Indirect Costs	363,564.46	1,009,226.57	1,108,098.87
Over/(Under) Recovery	183,884.35	0.00	248,453.26

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	278,480.58	1,009,226.57	1,009,226.57
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	183,884.35	0.00	248,453.26
Total Projected Indirect 2007-2008 (Numerator)	94,596.23	1,009,226.57	760,773.31
Direct Costs	7,551,018.13	6,820,272.14	6,820,272.14
Rate for 2010-2011 **	1.25*	14.80*	11.15**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 38090
Form R0418

East Jackson Community Schools
1404 N. Sutton Road
Jackson, MI 49202

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	159,708.66	1,612,749.42	1,612,749.42
2006-2007 Fixed Carry Forward	13,688.83	0.00	-3,314.53
Total Indirect Costs	146,019.83	1,612,749.42	1,616,063.95
2006-2007 Direct Costs	12,275,560.07	10,822,519.31	10,822,519.31
2008-2009 Rate	1.19*	14.90*	14.93**

Comparison:			
2008-2009 Actual Direct Costs	11,590,638.64	10,135,422.89	10,135,422.89
Indirect costs based on rate ** multiplied by actual direct costs	137,928.60	1,510,178.01	1,513,218.64
2008-2009 Actual Indirect Costs	173,038.79	1,628,254.54	1,628,254.54
2006-2007 Fixed Carry Forward	13,688.83	0.00	-3,314.53
Total Indirect Costs	159,349.96	1,628,254.54	1,631,569.07
Over/(Under) Recovery	-21,421.36	-118,076.53	-118,350.43

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	173,038.79	1,628,254.54	1,628,254.54
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-21,421.36	-118,076.53	-118,350.43
Total Projected Indirect 2007-2008 (Numerator)	194,460.15	1,746,331.07	1,746,604.97
Direct Costs	11,590,638.64	10,135,422.89	10,135,422.89
Rate for 2010-2011 **	1.68*	17.23*	17.23**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 38100
Form R0418

Hanover-Horton Schools
237 Farview Street
Horton, MI 49246

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	46,377.97	1,200,066.05	1,200,066.05
2006-2007 Fixed Carry Forward	-11,991.46	9,608.33	9,608.33
Total Indirect Costs	58,369.43	1,190,457.72	1,190,457.72
2006-2007 Direct Costs	10,745,784.83	9,592,096.75	9,592,096.75
2008-2009 Rate	0.54*	12.41*	12.41**

Comparison:			
2008-2009 Actual Direct Costs	10,502,837.93	9,566,115.41	9,566,115.41
Indirect costs based on rate ** multiplied by actual direct costs	56,715.32	1,187,154.92	1,187,154.92
2008-2009 Actual Indirect Costs	138,263.10	1,074,985.62	1,074,985.62
2006-2007 Fixed Carry Forward	-11,991.46	9,608.33	9,608.33
Total Indirect Costs	150,254.56	1,065,377.29	1,065,377.29
Over/(Under) Recovery	-93,539.24	121,777.63	121,777.63

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	138,263.10	1,074,985.62	1,074,985.62
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-93,539.24	121,777.63	121,777.63
Total Projected Indirect 2007-2008 (Numerator)	231,802.34	953,207.99	953,207.99
Direct Costs	10,502,837.93	9,566,115.41	9,566,115.41
Rate for 2010-2011 **	2.21*	9.96*	9.96**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 38120
Form R0418

Michigan Center School District
400 S. State St.
Michigan Center, MI 49254

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	342,954.00	1,794,504.82	1,794,504.82
2006-2007 Fixed Carry Forward	-4,939.31	0.00	85,027.75
Total Indirect Costs	347,893.31	1,794,504.82	1,709,477.07
2006-2007 Direct Costs	11,310,947.16	9,859,396.34	9,859,396.34
2008-2009 Rate	3.08*	18.20*	17.34**

Comparison:			
2008-2009 Actual Direct Costs	11,144,470.09	9,831,434.58	9,831,434.58
Indirect costs based on rate ** multiplied by actual direct costs	343,249.68	1,474,715.19	1,704,770.76
2008-2009 Actual Indirect Costs	349,415.31	1,662,450.82	1,662,450.82
2006-2007 Fixed Carry Forward	-4,939.31	0.00	85,027.75
Total Indirect Costs	354,354.62	1,662,450.82	1,577,423.07
Over/(Under) Recovery	-11,104.94	0.00	127,347.69

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	349,415.31	1,662,450.82	1,662,450.82
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-11,104.94	0.00	127,347.69
Total Projected Indirect 2007-2008 (Numerator)	360,520.25	1,662,450.82	1,535,103.13
Direct Costs	11,144,470.09	9,831,434.58	9,831,434.58
Rate for 2010-2011 **	3.23*	16.91*	15.61**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 38130
Form R0418

*** Final ***

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

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	685,655.55	1,959,097.80	1,959,097.80
2006-2007 Fixed Carry Forward	-43,592.14	0.00	32,005.96
Total Indirect Costs	729,247.69	1,959,097.80	1,927,091.84
2006-2007 Direct Costs	12,750,646.44	11,477,204.19	11,477,204.19
2008-2009 Rate	5.72*	17.07*	16.79**

Comparison:			
2008-2009 Actual Direct Costs	12,828,875.91	11,742,909.23	11,742,909.23
Indirect costs based on rate ** multiplied by actual direct costs	733,811.70	1,761,436.38	1,971,634.46
2008-2009 Actual Indirect Costs	589,341.54	1,675,308.22	1,675,308.22
2006-2007 Fixed Carry Forward	-43,592.14	0.00	32,005.96
Total Indirect Costs	632,933.68	1,675,308.22	1,643,302.26
Over/(Under) Recovery	100,878.02	0.00	328,332.20

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	589,341.54	1,675,308.22	1,675,308.22
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	100,878.02	0.00	328,332.20
Total Projected Indirect 2007-2008 (Numerator)	488,463.52	1,675,308.22	1,346,976.02
Direct Costs	12,828,875.91	11,742,909.23	11,742,909.23
Rate for 2010-2011 **	3.81*	14.27*	11.47**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 38140
Form R0418

Northwest Community Schools
4000 Van Horn Road
Jackson, MI 49201

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	315,792.47	3,007,634.78	3,007,634.78
2006-2007 Fixed Carry Forward	-16,306.38	-146,449.58	-146,449.58
Total Indirect Costs	332,098.85	3,154,084.36	3,154,084.36
2006-2007 Direct Costs	27,450,161.65	24,758,319.34	24,758,319.34
2008-2009 Rate	1.21*	12.74*	12.74**

Comparison:			
2008-2009 Actual Direct Costs	26,155,677.35	23,643,111.74	23,643,111.74
Indirect costs based on rate ** multiplied by actual direct costs	316,483.70	3,012,132.44	3,012,132.44
2008-2009 Actual Indirect Costs	320,146.22	2,832,711.83	2,832,711.83
2006-2007 Fixed Carry Forward	-16,306.38	-146,449.58	-146,449.58
Total Indirect Costs	336,452.60	2,979,161.41	2,979,161.41
Over/(Under) Recovery	-19,968.90	32,971.03	32,971.03

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	320,146.22	2,832,711.83	2,832,711.83
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-19,968.90	32,971.03	32,971.03
Total Projected Indirect 2007-2008 (Numerator)	340,115.12	2,799,740.80	2,799,740.80
Direct Costs	26,155,677.35	23,643,111.74	23,643,111.74
Rate for 2010-2011 **	1.30*	11.84*	11.84**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 38150
Form R0418

*** Final ***

Springport Public Schools
PO BOX 100
Springport, MI 49284

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	70,005.14	1,102,953.59	1,102,953.59
2006-2007 Fixed Carry Forward	47,535.39	0.00	-9,617.55
Total Indirect Costs	22,469.75	1,102,953.59	1,112,571.14
2006-2007 Direct Costs	8,492,515.37	7,459,566.92	7,459,566.92
2008-2009 Rate	0.26*	14.79*	14.91**

Comparison:			
2008-2009 Actual Direct Costs	8,365,838.11	7,343,572.28	7,343,572.28
Indirect costs based on rate ** multiplied by actual direct costs	21,751.18	1,086,114.34	1,094,926.63
2008-2009 Actual Indirect Costs	110,018.71	1,132,284.54	1,132,284.54
2006-2007 Fixed Carry Forward	47,535.39	0.00	-9,617.55
Total Indirect Costs	62,483.32	1,132,284.54	1,141,902.09
Over/(Under) Recovery	-40,732.14	-46,170.20	-46,975.46

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	110,018.71	1,132,284.54	1,132,284.54
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-40,732.14	-46,170.20	-46,975.46
Total Projected Indirect 2007-2008 (Numerator)	150,750.85	1,178,454.74	1,179,260.00
Direct Costs	8,365,838.11	7,343,572.28	7,343,572.28
Rate for 2010-2011 **	1.80*	16.05*	16.06**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 38170
Form R0418

*** Final ***

Jackson Public Schools
522 Wildwood Ave.
Jackson, MI 49201

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	2,229,312.18	6,776,911.39	6,776,911.39
2006-2007 Fixed Carry Forward	11,139.20	974,270.98	974,270.98
Total Indirect Costs	2,218,172.98	5,802,640.41	5,802,640.41
2006-2007 Direct Costs	63,207,754.05	58,660,154.84	58,660,154.84
2008-2009 Rate	3.51*	9.89*	9.89**

Comparison:			
2008-2009 Actual Direct Costs	63,843,532.86	59,040,697.57	59,040,697.57
Indirect costs based on rate ** multiplied by actual direct costs	2,240,908.00	5,839,124.99	5,839,124.99
2008-2009 Actual Indirect Costs	2,134,314.91	6,937,150.20	6,937,150.20
2006-2007 Fixed Carry Forward	11,139.20	974,270.98	974,270.98
Total Indirect Costs	2,123,175.71	5,962,879.22	5,962,879.22
Over/(Under) Recovery	117,732.29	-123,754.23	-123,754.23

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	2,134,314.91	6,937,150.20	6,937,150.20
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	117,732.29	-123,754.23	-123,754.23
Total Projected Indirect 2007-2008 (Numerator)	2,016,582.62	7,060,904.43	7,060,904.43
Direct Costs	63,843,532.86	59,040,697.57	59,040,697.57
Rate for 2010-2011 **	3.16*	11.96*	11.96**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 38901
Form R0418

Da Vinci Institute
2255 Emmons Road
Jackson, MI 49201

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	83,393.39	262,785.97	262,785.97
2006-2007 Fixed Carry Forward	28,537.26	0.00	0.00
Total Indirect Costs	54,856.13	262,785.97	262,785.97
2006-2007 Direct Costs	1,858,954.76	1,679,562.18	1,679,562.18
2008-2009 Rate	2.95*	15.65*	15.65**

Comparison:			
2008-2009 Actual Direct Costs	1,933,448.74	1,769,341.74	1,769,341.74
Indirect costs based on rate ** multiplied by actual direct costs	57,036.74	265,401.26	276,901.98
2008-2009 Actual Indirect Costs	99,847.63	263,954.63	263,954.63
2006-2007 Fixed Carry Forward	28,537.26	0.00	0.00
Total Indirect Costs	71,310.37	263,954.63	263,954.63
Over/(Under) Recovery	-14,273.63	0.00	12,947.35

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	99,847.63	263,954.63	263,954.63
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-14,273.63	0.00	12,947.35
Total Projected Indirect 2007-2008 (Numerator)	114,121.26	263,954.63	251,007.28
Direct Costs	1,933,448.74	1,769,341.74	1,769,341.74
Rate for 2010-2011 **	5.90*	14.92*	14.19**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 38902
Form R0418

Paragon Charter Academy
3750 McCain Road
Jackson, MI 49201

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	239,751.00	1,302,499.00	1,302,499.00
2006-2007 Fixed Carry Forward	-144,056.08	0.00	0.00
Total Indirect Costs	383,807.08	1,302,499.00	1,302,499.00
2006-2007 Direct Costs	5,035,203.00	3,972,455.00	3,972,455.00
2008-2009 Rate	7.62*	32.79*	32.79**

Comparison:			
2008-2009 Actual Direct Costs	5,338,865.00	4,251,040.00	4,251,040.00
Indirect costs based on rate ** multiplied by actual direct costs	406,821.51	637,656.00	1,062,760.00
2008-2009 Actual Indirect Costs	293,312.00	1,381,137.00	1,381,137.00
2006-2007 Fixed Carry Forward	-144,056.08	0.00	0.00
Total Indirect Costs	437,368.08	1,381,137.00	1,381,137.00
Over/(Under) Recovery	-30,546.57	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	293,312.00	1,381,137.00	1,381,137.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-30,546.57	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	323,858.57	1,381,137.00	1,381,137.00
Direct Costs	5,338,865.00	4,251,040.00	4,251,040.00
Rate for 2010-2011 **	6.07*	32.49*	32.49**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 38903
Form R0418

*** Final ***

Jackson Arts and Technology PSA
500 Griswold Street
Jackson, MI 49203

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	9,757.34	475,531.57	475,531.57
2006-2007 Fixed Carry Forward	-3,321.97	0.00	0.00
Total Indirect Costs	13,079.31	475,531.57	475,531.57
2006-2007 Direct Costs	1,693,519.56	1,227,745.33	1,227,745.33
2008-2009 Rate	0.77*	38.73*	38.73**

Comparison:			
2008-2009 Actual Direct Costs	1,361,840.58	890,053.64	890,053.64
Indirect costs based on rate ** multiplied by actual direct costs	10,486.17	133,508.05	222,513.41
2008-2009 Actual Indirect Costs	4,333.55	476,120.49	476,120.49
2006-2007 Fixed Carry Forward	-3,321.97	0.00	0.00
Total Indirect Costs	7,655.52	476,120.49	476,120.49
Over/(Under) Recovery	2,830.65	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	4,333.55	476,120.49	476,120.49
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	2,830.65	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	1,502.90	476,120.49	476,120.49
Direct Costs	1,361,840.58	890,053.64	890,053.64
Rate for 2010-2011 **	0.11*	53.49*	53.49**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 39000
Form R0418

*** Final ***

Kalamazoo RESA
1819 E. Milham Road
Kalamazoo, MI 49002

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,518,060.90	3,243,742.78	3,243,742.78
2006-2007 Fixed Carry Forward	-229,713.22	59,775.75	59,775.75
Total Indirect Costs	1,747,774.12	3,183,967.03	3,183,967.03
2006-2007 Direct Costs	29,128,472.58	27,402,790.70	27,402,790.70
2008-2009 Rate	6.00*	11.62*	11.62**

Comparison:			
2008-2009 Actual Direct Costs	32,620,547.51	30,758,827.85	30,758,827.85
Indirect costs based on rate ** multiplied by actual direct costs	1,957,232.85	3,574,175.80	3,574,175.80
2008-2009 Actual Indirect Costs	2,729,964.37	4,591,684.03	4,591,684.03
2006-2007 Fixed Carry Forward	-229,713.22	59,775.75	59,775.75
Total Indirect Costs	2,959,677.59	4,531,908.28	4,531,908.28
Over/(Under) Recovery	-1,002,444.74	-957,732.48	-957,732.48

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	2,729,964.37	4,591,684.03	4,591,684.03
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-1,002,444.74	-957,732.48	-957,732.48
Total Projected Indirect 2007-2008 (Numerator)	3,732,409.11	5,549,416.51	5,549,416.51
Direct Costs	32,620,547.51	30,758,827.85	30,758,827.85
Rate for 2010-2011 **	11.44*	18.04*	18.04**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 39010
Form R0418

Kalamazoo Public School District
1220 Howard St
Kalamazoo, MI 49008

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	3,285,766.78	14,808,477.12	14,808,477.12
2006-2007 Fixed Carry Forward	-136,967.37	-521,111.24	-521,111.24
Total Indirect Costs	3,422,734.15	15,329,588.36	15,329,588.36
2006-2007 Direct Costs	111,405,497.90	99,882,787.56	99,882,787.56
2008-2009 Rate	3.07*	15.35*	15.35**

Comparison:			
2008-2009 Actual Direct Costs	122,302,719.22	109,439,801.76	109,439,801.76
Indirect costs based on rate ** multiplied by actual direct costs	3,754,693.48	16,415,970.26	16,799,009.57
2008-2009 Actual Indirect Costs	3,608,992.06	16,471,909.52	16,471,909.52
2006-2007 Fixed Carry Forward	-136,967.37	-521,111.24	-521,111.24
Total Indirect Costs	3,745,959.43	16,993,020.76	16,993,020.76
Over/(Under) Recovery	8,734.05	0.00	-194,011.19

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	3,608,992.06	16,471,909.52	16,471,909.52
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	8,734.05	0.00	-194,011.19
Total Projected Indirect 2007-2008 (Numerator)	3,600,258.01	16,471,909.52	16,665,920.71
Direct Costs	122,302,719.22	109,439,801.76	109,439,801.76
Rate for 2010-2011 **	2.94*	15.05*	15.23**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 39020
Form R0418

*** Final ***

Climax-Scotts Community Schools
372 S. Main Street
Climax, MI 49034

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	130,822.72	801,458.36	801,458.36
2006-2007 Fixed Carry Forward	-21,191.84	0.00	-121,623.82
Total Indirect Costs	152,014.56	801,458.36	923,082.18
2006-2007 Direct Costs	5,536,913.15	4,866,277.51	4,866,277.51
2008-2009 Rate	2.75*	16.47*	18.97**

Comparison:			
2008-2009 Actual Direct Costs	5,392,855.03	4,802,547.49	4,802,547.49
Indirect costs based on rate ** multiplied by actual direct costs	148,303.51	720,382.12	911,043.26
2008-2009 Actual Indirect Costs	124,570.38	714,877.92	714,877.92
2006-2007 Fixed Carry Forward	-21,191.84	0.00	-121,623.82
Total Indirect Costs	145,762.22	714,877.92	836,501.74
Over/(Under) Recovery	2,541.29	0.00	74,541.52

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	124,570.38	714,877.92	714,877.92
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	2,541.29	0.00	74,541.52
Total Projected Indirect 2007-2008 (Numerator)	122,029.09	714,877.92	640,336.40
Direct Costs	5,392,855.03	4,802,547.49	4,802,547.49
Rate for 2010-2011 **	2.26*	14.89*	13.33**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 39030
Form R0418

*** Final ***

Comstock Public Schools
3010 Gull Road
Kalamazoo, MI 49048

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	525,356.69	2,601,774.52	2,601,774.52
2006-2007 Fixed Carry Forward	-167,420.38	-191,650.94	-191,650.94
Total Indirect Costs	692,777.07	2,793,425.46	2,793,425.46
2006-2007 Direct Costs	23,592,376.51	21,515,958.68	21,515,958.68
2008-2009 Rate	2.94*	12.98*	12.98**

Comparison:			
2008-2009 Actual Direct Costs	20,840,535.84	18,946,443.95	18,946,443.95
Indirect costs based on rate ** multiplied by actual direct costs	612,711.75	2,459,248.42	2,459,248.42
2008-2009 Actual Indirect Costs	474,669.13	2,368,761.02	2,368,761.02
2006-2007 Fixed Carry Forward	-167,420.38	-191,650.94	-191,650.94
Total Indirect Costs	642,089.51	2,560,411.96	2,560,411.96
Over/(Under) Recovery	-29,377.76	-101,163.54	-101,163.54

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	474,669.13	2,368,761.02	2,368,761.02
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-29,377.76	-101,163.54	-101,163.54
Total Projected Indirect 2007-2008 (Numerator)	504,046.89	2,469,924.56	2,469,924.56
Direct Costs	20,840,535.84	18,946,443.95	18,946,443.95
Rate for 2010-2011 **	2.42*	13.04*	13.04**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 39050
Form R0418

*** Final ***

Galesburg-Augusta Community Schools
1076 N. 37th Street
Galesburg, MI 49053

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	305,689.78	1,610,067.04	1,610,067.04
2006-2007 Fixed Carry Forward	8,514.35	0.00	-78,809.49
Total Indirect Costs	297,175.43	1,610,067.04	1,688,876.53
2006-2007 Direct Costs	11,276,174.40	9,971,797.14	9,971,797.14
2008-2009 Rate	2.64*	16.15*	16.94**

Comparison:			
2008-2009 Actual Direct Costs	10,777,536.73	9,425,276.66	9,425,276.66
Indirect costs based on rate ** multiplied by actual direct costs	284,526.97	1,413,791.50	1,596,641.87
2008-2009 Actual Indirect Costs	295,405.42	1,647,665.49	1,647,665.49
2006-2007 Fixed Carry Forward	8,514.35	0.00	-78,809.49
Total Indirect Costs	286,891.07	1,647,665.49	1,726,474.98
Over/(Under) Recovery	-2,364.10	0.00	-129,833.11

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	295,405.42	1,647,665.49	1,647,665.49
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-2,364.10	0.00	-129,833.11
Total Projected Indirect 2007-2008 (Numerator)	297,769.52	1,647,665.49	1,777,498.60
Direct Costs	10,777,536.73	9,425,276.66	9,425,276.66
Rate for 2010-2011 **	2.76*	17.48*	18.86**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 39065
Form R0418

*** Final ***

Gull Lake Community Schools
11775 East D Avenue
Richland, MI 49083

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	709,397.17	2,868,694.72	2,868,694.72
2006-2007 Fixed Carry Forward	-4,125.23	-177,059.25	-177,059.25
Total Indirect Costs	713,522.40	3,045,753.97	3,045,753.97
2006-2007 Direct Costs	22,411,954.21	20,252,656.66	20,252,656.66
2008-2009 Rate	3.18*	15.04*	15.04**

Comparison:			
2008-2009 Actual Direct Costs	23,749,682.28	21,125,019.76	21,125,019.76
Indirect costs based on rate ** multiplied by actual direct costs	755,239.90	3,168,752.96	3,177,202.97
2008-2009 Actual Indirect Costs	946,130.70	3,570,793.22	3,570,793.22
2006-2007 Fixed Carry Forward	-4,125.23	-177,059.25	-177,059.25
Total Indirect Costs	950,255.93	3,747,852.47	3,747,852.47
Over/(Under) Recovery	-195,016.03	0.00	-570,649.50

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	946,130.70	3,570,793.22	3,570,793.22
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-195,016.03	0.00	-570,649.50
Total Projected Indirect 2007-2008 (Numerator)	1,141,146.73	3,570,793.22	4,141,442.72
Direct Costs	23,749,682.28	21,125,019.76	21,125,019.76
Rate for 2010-2011 **	4.80*	16.90*	19.60**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 39130
Form R0418

Parchment School District
520 N. Orient Street
Parchment, MI 49004

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	443,171.43	2,117,603.25	2,117,603.25
2006-2007 Fixed Carry Forward	-18,747.70	0.00	-87,989.62
Total Indirect Costs	461,919.13	2,117,603.25	2,205,592.87
2006-2007 Direct Costs	15,896,019.85	14,221,588.03	14,221,588.03
2008-2009 Rate	2.91*	14.89*	15.51**

Comparison:			
2008-2009 Actual Direct Costs	15,301,379.81	13,679,558.81	13,679,558.81
Indirect costs based on rate ** multiplied by actual direct costs	445,270.15	2,036,886.31	2,121,699.57
2008-2009 Actual Indirect Costs	419,981.72	2,041,802.72	2,041,802.72
2006-2007 Fixed Carry Forward	-18,747.70	0.00	-87,989.62
Total Indirect Costs	438,729.42	2,041,802.72	2,129,792.34
Over/(Under) Recovery	6,540.73	-4,916.41	-8,092.77

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	419,981.72	2,041,802.72	2,041,802.72
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	6,540.73	-4,916.41	-8,092.77
Total Projected Indirect 2007-2008 (Numerator)	413,440.99	2,046,719.13	2,049,895.49
Direct Costs	15,301,379.81	13,679,558.81	13,679,558.81
Rate for 2010-2011 **	2.70*	14.96*	14.99**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 39140
Form R0418

Portage Public Schools
8111 S. Westnedge Avenue
Portage, MI 49002

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	2,514,536.71	9,030,246.28	9,030,246.28
2006-2007 Fixed Carry Forward	40,067.96	0.00	739,940.45
Total Indirect Costs	2,474,468.75	9,030,246.28	8,290,305.83
2006-2007 Direct Costs	71,777,446.96	65,261,737.39	65,261,737.39
2008-2009 Rate	3.45*	13.84*	12.70**

Comparison:			
2008-2009 Actual Direct Costs	75,813,534.67	68,286,894.52	68,286,894.52
Indirect costs based on rate ** multiplied by actual direct costs	2,615,566.95	9,450,906.20	8,672,435.60
2008-2009 Actual Indirect Costs	2,810,677.72	10,337,317.87	10,337,317.87
2006-2007 Fixed Carry Forward	40,067.96	0.00	739,940.45
Total Indirect Costs	2,770,609.76	10,337,317.87	9,597,377.42
Over/(Under) Recovery	-155,042.81	-886,411.67	-924,941.82

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	2,810,677.72	10,337,317.87	10,337,317.87
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-155,042.81	-886,411.67	-924,941.82
Total Projected Indirect 2007-2008 (Numerator)	2,965,720.53	11,223,729.54	11,262,259.69
Direct Costs	75,813,534.67	68,286,894.52	68,286,894.52
Rate for 2010-2011 **	3.91*	16.44*	16.49**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 39160
Form R0418

Schoolcraft Community Schools
629 E. Clay Street
Schoolcraft, MI 49087

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	301,206.04	1,415,301.18	1,415,301.18
2006-2007 Fixed Carry Forward	31,374.08	0.00	2,460.18
Total Indirect Costs	269,831.96	1,415,301.18	1,412,841.00
2006-2007 Direct Costs	9,109,568.88	7,995,473.74	7,995,473.74
2008-2009 Rate	2.96*	17.70*	17.67**

Comparison:			
2008-2009 Actual Direct Costs	9,530,212.05	8,418,729.63	8,418,729.63
Indirect costs based on rate ** multiplied by actual direct costs	282,094.28	1,262,809.44	1,487,589.53
2008-2009 Actual Indirect Costs	337,489.16	1,448,971.58	1,448,971.58
2006-2007 Fixed Carry Forward	31,374.08	0.00	2,460.18
Total Indirect Costs	306,115.08	1,448,971.58	1,446,511.40
Over/(Under) Recovery	-24,020.80	0.00	41,078.13

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	337,489.16	1,448,971.58	1,448,971.58
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-24,020.80	0.00	41,078.13
Total Projected Indirect 2007-2008 (Numerator)	361,509.96	1,448,971.58	1,407,893.45
Direct Costs	9,530,212.05	8,418,729.63	8,418,729.63
Rate for 2010-2011 **	3.79*	17.21*	16.72**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 39170
Form R0418

Vicksburg Community Schools
P.O. Box 158
Vicksburg, MI 49097

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	823,183.30	3,046,642.39	3,046,642.39
2006-2007 Fixed Carry Forward	-117,535.59	0.00	0.00
Total Indirect Costs	940,718.89	3,046,642.39	3,046,642.39
2006-2007 Direct Costs	21,494,057.89	19,270,598.80	19,270,598.80
2008-2009 Rate	4.38*	15.81*	15.81**

Comparison:			
2008-2009 Actual Direct Costs	21,273,451.86	19,117,183.52	19,117,183.52
Indirect costs based on rate ** multiplied by actual direct costs	931,777.19	2,867,577.53	3,022,426.71
2008-2009 Actual Indirect Costs	862,780.54	3,019,048.88	3,019,048.88
2006-2007 Fixed Carry Forward	-117,535.59	0.00	0.00
Total Indirect Costs	980,316.13	3,019,048.88	3,019,048.88
Over/(Under) Recovery	-48,538.94	0.00	3,377.83

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	862,780.54	3,019,048.88	3,019,048.88
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-48,538.94	0.00	3,377.83
Total Projected Indirect 2007-2008 (Numerator)	911,319.48	3,019,048.88	3,015,671.05
Direct Costs	21,273,451.86	19,117,183.52	19,117,183.52
Rate for 2010-2011 **	4.28*	15.79*	15.77**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 39903
Form R0418

Oakland Academy
6325 Oakland Drive
Portage, MI 49024

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	171,300.43	457,665.05	457,665.05
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	171,300.43	457,665.05	457,665.05
2006-2007 Direct Costs	1,183,205.96	896,841.34	896,841.34
2008-2009 Rate	14.48*	51.03*	51.03**

Comparison:			
2008-2009 Actual Direct Costs	1,496,453.37	1,179,276.46	1,179,276.46
Indirect costs based on rate ** multiplied by actual direct costs	216,686.45	176,891.47	294,819.12
2008-2009 Actual Indirect Costs	251,465.19	568,642.10	568,642.10
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	251,465.19	568,642.10	568,642.10
Over/(Under) Recovery	-34,778.74	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	251,465.19	568,642.10	568,642.10
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-34,778.74	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	286,243.93	568,642.10	568,642.10
Direct Costs	1,496,453.37	1,179,276.46	1,179,276.46
Rate for 2010-2011 **	19.13*	48.22*	48.22**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 39905
Form R0418

Paramount Charter Academy
3624 S. Westnedge Avenue
Kalamazoo, MI 49008

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	313,406.00	1,250,317.00	1,250,317.00
2006-2007 Fixed Carry Forward	-150,983.44	0.00	0.00
Total Indirect Costs	464,389.44	1,250,317.00	1,250,317.00
2006-2007 Direct Costs	4,933,435.00	3,996,524.00	3,996,524.00
2008-2009 Rate	9.41*	31.29*	31.29**

Comparison:			
2008-2009 Actual Direct Costs	5,544,988.00	4,540,011.00	4,540,011.00
Indirect costs based on rate ** multiplied by actual direct costs	521,783.37	681,001.65	1,135,002.75
2008-2009 Actual Indirect Costs	444,528.00	1,449,505.00	1,449,505.00
2006-2007 Fixed Carry Forward	-150,983.44	0.00	0.00
Total Indirect Costs	595,511.44	1,449,505.00	1,449,505.00
Over/(Under) Recovery	-73,728.07	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	444,528.00	1,449,505.00	1,449,505.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-73,728.07	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	518,256.07	1,449,505.00	1,449,505.00
Direct Costs	5,544,988.00	4,540,011.00	4,540,011.00
Rate for 2010-2011 **	9.35*	31.93*	31.93**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 39906
Form R0418

Youth Advancement Academy
622 West Kalamazoo
Kalamazoo, MI 49007

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	0.00	0.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2006-2007 Direct Costs	0.00	0.00	0.00
2008-2009 Rate	0.00*	0.00*	0.00**

Comparison:			
2008-2009 Actual Direct Costs	559,619.85	429,712.11	429,712.11
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2008-2009 Actual Indirect Costs	18,366.44	148,274.18	148,274.18
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	18,366.44	148,274.18	148,274.18
Over/(Under) Recovery	0.00	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	18,366.44	148,274.18	148,274.18
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	18,366.44	148,274.18	148,274.18
Direct Costs	559,619.85	429,712.11	429,712.11
Rate for 2010-2011 **	3.28*	34.51*	34.51**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 40020
Form R0418

Forest Area Community Schools
7741 Shippy Road SW
Fife Lake, MI 49633

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	112,083.97	698,615.04	698,615.04
2006-2007 Fixed Carry Forward	667.83	-19,877.44	-19,877.44
Total Indirect Costs	111,416.14	718,492.48	718,492.48
2006-2007 Direct Costs	7,132,538.07	6,546,007.00	6,546,007.00
2008-2009 Rate	1.56*	10.98*	10.98**

Comparison:			
2008-2009 Actual Direct Costs	6,814,039.12	6,254,702.75	6,254,702.75
Indirect costs based on rate ** multiplied by actual direct costs	106,299.01	686,766.36	686,766.36
2008-2009 Actual Indirect Costs	80,786.25	640,122.62	640,122.62
2006-2007 Fixed Carry Forward	667.83	-19,877.44	-19,877.44
Total Indirect Costs	80,118.42	660,000.06	660,000.06
Over/(Under) Recovery	26,180.59	26,766.30	26,766.30

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	80,786.25	640,122.62	640,122.62
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	26,180.59	26,766.30	26,766.30
Total Projected Indirect 2007-2008 (Numerator)	54,605.66	613,356.32	613,356.32
Direct Costs	6,814,039.12	6,254,702.75	6,254,702.75
Rate for 2010-2011 **	0.80*	9.81*	9.81**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 40040
Form R0418

Kalkaska Public Schools
P.O. Box 580
Kalkaska, MI 49646

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	342,674.46	1,648,022.46	1,648,022.46
2006-2007 Fixed Carry Forward	83,523.31	0.00	191,539.98
Total Indirect Costs	259,151.15	1,648,022.46	1,456,482.48
2006-2007 Direct Costs	12,966,267.38	11,660,919.38	11,660,919.38
2008-2009 Rate	2.00*	14.13*	12.49**

Comparison:			
2008-2009 Actual Direct Costs	12,757,751.16	11,419,384.60	11,419,384.60
Indirect costs based on rate ** multiplied by actual direct costs	255,155.02	1,613,559.04	1,426,281.14
2008-2009 Actual Indirect Costs	392,702.57	1,731,069.13	1,731,069.13
2006-2007 Fixed Carry Forward	83,523.31	0.00	191,539.98
Total Indirect Costs	309,179.26	1,731,069.13	1,539,529.15
Over/(Under) Recovery	-54,024.24	-117,510.09	-113,248.01

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	392,702.57	1,731,069.13	1,731,069.13
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-54,024.24	-117,510.09	-113,248.01
Total Projected Indirect 2007-2008 (Numerator)	446,726.81	1,848,579.22	1,844,317.14
Direct Costs	12,757,751.16	11,419,384.60	11,419,384.60
Rate for 2010-2011 **	3.50*	16.19*	16.15**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 40060
Form R0418

*** Final ***

Excelsior Township S/D #1
5521 M-72 NE
Kalkaska, MI 49646

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	11,557.15	29,462.98	29,462.98
2006-2007 Fixed Carry Forward	4,196.94	3,026.54	3,026.54
Total Indirect Costs	7,360.21	26,436.44	26,436.44
2006-2007 Direct Costs	324,796.22	306,890.39	306,890.39
2008-2009 Rate	2.27*	8.61*	8.61**

Comparison:			
2008-2009 Actual Direct Costs	368,392.30	330,675.34	330,675.34
Indirect costs based on rate ** multiplied by actual direct costs	8,362.51	28,471.15	28,471.15
2008-2009 Actual Indirect Costs	12,258.91	49,975.87	49,975.87
2006-2007 Fixed Carry Forward	4,196.94	3,026.54	3,026.54
Total Indirect Costs	8,061.97	46,949.33	46,949.33
Over/(Under) Recovery	300.54	-18,478.18	-18,478.18

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	12,258.91	49,975.87	49,975.87
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	300.54	-18,478.18	-18,478.18
Total Projected Indirect 2007-2008 (Numerator)	11,958.37	68,454.05	68,454.05
Direct Costs	368,392.30	330,675.34	330,675.34
Rate for 2010-2011 **	3.25*	20.70*	20.70**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 41000
Form R0418

Kent ISD
2930 Knapp Street NE
Grand Rapids, MI 49525

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	2,861,973.28	6,638,692.48	6,638,692.48
2006-2007 Fixed Carry Forward	1,276,708.96	2,198,136.14	2,198,136.14
Total Indirect Costs	1,585,264.32	4,440,556.34	4,440,556.34
2006-2007 Direct Costs	90,996,612.29	87,219,893.09	87,219,893.09
2008-2009 Rate	1.74*	5.09*	5.09**

Comparison:			
2008-2009 Actual Direct Costs	96,016,378.41	91,240,666.44	91,240,666.44
Indirect costs based on rate ** multiplied by actual direct costs	1,670,684.98	4,644,149.92	4,644,149.92
2008-2009 Actual Indirect Costs	3,155,384.33	7,931,096.30	7,931,096.30
2006-2007 Fixed Carry Forward	1,276,708.96	2,198,136.14	2,198,136.14
Total Indirect Costs	1,878,675.37	5,732,960.16	5,732,960.16
Over/(Under) Recovery	-207,990.39	-1,088,810.24	-1,088,810.24

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	3,155,384.33	7,931,096.30	7,931,096.30
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-207,990.39	-1,088,810.24	-1,088,810.24
Total Projected Indirect 2007-2008 (Numerator)	3,363,374.72	9,019,906.54	9,019,906.54
Direct Costs	96,016,378.41	91,240,666.44	91,240,666.44
Rate for 2010-2011 **	3.50*	9.89*	9.89**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 41010
Form R0418

*** Final ***

Grand Rapids Public Schools
P.O. Box 117
Grand Rapids, MI 49501

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	8,304,866.70	31,731,577.13	31,731,577.13
2006-2007 Fixed Carry Forward	-135,228.46	0.00	1,405,231.23
Total Indirect Costs	8,440,095.16	31,731,577.13	30,326,345.90
2006-2007 Direct Costs	246,116,102.48	222,689,392.05	222,689,392.05
2008-2009 Rate	3.43*	14.25*	13.62**

Comparison:			
2008-2009 Actual Direct Costs	244,498,707.57	220,440,023.52	220,440,023.52
Indirect costs based on rate ** multiplied by actual direct costs	8,386,305.67	31,412,703.35	30,023,931.20
2008-2009 Actual Indirect Costs	9,032,729.62	33,091,413.67	33,091,413.67
2006-2007 Fixed Carry Forward	-135,228.46	0.00	1,405,231.23
Total Indirect Costs	9,167,958.08	33,091,413.67	31,686,182.44
Over/(Under) Recovery	-781,652.41	-1,678,710.32	-1,662,251.24

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	9,032,729.62	33,091,413.67	33,091,413.67
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-781,652.41	-1,678,710.32	-1,662,251.24
Total Projected Indirect 2007-2008 (Numerator)	9,814,382.03	34,770,123.99	34,753,664.91
Direct Costs	244,498,707.57	220,440,023.52	220,440,023.52
Rate for 2010-2011 **	4.01*	15.77*	15.77**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 41020
Form R0418

Godwin Heights Public Schools
15 36th Street SW
Wyoming, MI 49548

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	401,965.21	2,999,448.48	2,999,448.48
2006-2007 Fixed Carry Forward	-34,730.50	-251,092.82	-251,092.82
Total Indirect Costs	436,695.71	3,250,541.30	3,250,541.30
2006-2007 Direct Costs	24,062,915.22	21,465,431.95	21,465,431.95
2008-2009 Rate	1.81*	15.14*	15.14**

Comparison:			
2008-2009 Actual Direct Costs	23,031,474.61	20,134,602.47	20,134,602.47
Indirect costs based on rate ** multiplied by actual direct costs	416,869.69	3,020,190.37	3,048,378.81
2008-2009 Actual Indirect Costs	462,421.90	3,359,294.04	3,359,294.04
2006-2007 Fixed Carry Forward	-34,730.50	-251,092.82	-251,092.82
Total Indirect Costs	497,152.40	3,610,386.86	3,610,386.86
Over/(Under) Recovery	-80,282.71	0.00	-562,008.05

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	462,421.90	3,359,294.04	3,359,294.04
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-80,282.71	0.00	-562,008.05
Total Projected Indirect 2007-2008 (Numerator)	542,704.61	3,359,294.04	3,921,302.09
Direct Costs	23,031,474.61	20,134,602.47	20,134,602.47
Rate for 2010-2011 **	2.36*	16.68*	19.48**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 41025
Form R0418

*** Final ***

Northview Public School District
4365 Hunsberger Drive NE
Grand Rapids, MI 49525

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,161,134.25	3,787,691.60	3,787,691.60
2006-2007 Fixed Carry Forward	-377,667.87	0.00	145,349.88
Total Indirect Costs	1,538,802.12	3,787,691.60	3,642,341.72
2006-2007 Direct Costs	28,615,659.07	25,989,101.72	25,989,101.72
2008-2009 Rate	5.38*	14.57*	14.01**

Comparison:			
2008-2009 Actual Direct Costs	31,332,212.84	28,558,230.54	28,558,230.54
Indirect costs based on rate ** multiplied by actual direct costs	1,685,673.05	4,160,934.19	4,001,008.10
2008-2009 Actual Indirect Costs	1,110,806.86	3,884,789.16	3,884,789.16
2006-2007 Fixed Carry Forward	-377,667.87	0.00	145,349.88
Total Indirect Costs	1,488,474.73	3,884,789.16	3,739,439.28
Over/(Under) Recovery	197,198.32	276,145.03	261,568.82

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,110,806.86	3,884,789.16	3,884,789.16
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	197,198.32	276,145.03	261,568.82
Total Projected Indirect 2007-2008 (Numerator)	913,608.54	3,608,644.13	3,623,220.34
Direct Costs	31,332,212.84	28,558,230.54	28,558,230.54
Rate for 2010-2011 **	2.92*	12.64*	12.69**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 41026
Form R0418

Wyoming Public Schools
3575 Gladiola Street SW
Wyoming, MI 49519

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,644,283.12	5,734,029.85	5,734,029.85
2006-2007 Fixed Carry Forward	-303,227.09	-308,250.64	-308,250.64
Total Indirect Costs	1,947,510.21	6,042,280.49	6,042,280.49
2006-2007 Direct Costs	51,038,246.57	46,948,499.84	46,948,499.84
2008-2009 Rate	3.82*	12.87*	12.87**

Comparison:			
2008-2009 Actual Direct Costs	52,419,659.15	48,036,614.91	48,036,614.91
Indirect costs based on rate ** multiplied by actual direct costs	2,002,430.98	6,182,312.34	6,182,312.34
2008-2009 Actual Indirect Costs	1,948,542.91	6,331,587.15	6,331,587.15
2006-2007 Fixed Carry Forward	-303,227.09	-308,250.64	-308,250.64
Total Indirect Costs	2,251,770.00	6,639,837.79	6,639,837.79
Over/(Under) Recovery	-249,339.02	-457,525.45	-457,525.45

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,948,542.91	6,331,587.15	6,331,587.15
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-249,339.02	-457,525.45	-457,525.45
Total Projected Indirect 2007-2008 (Numerator)	2,197,881.93	6,789,112.60	6,789,112.60
Direct Costs	52,419,659.15	48,036,614.91	48,036,614.91
Rate for 2010-2011 **	4.19*	14.13*	14.13**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 41040
Form R0418

*** Final ***

Byron Center Public Schools
8542 Byron Center Avenue
Byron Center, MI 49315

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	780,856.22	4,517,803.04	4,517,803.04
2006-2007 Fixed Carry Forward	-43,962.42	0.00	-174,234.66
Total Indirect Costs	824,818.64	4,517,803.04	4,692,037.70
2006-2007 Direct Costs	29,175,425.80	25,438,478.98	25,438,478.98
2008-2009 Rate	2.83*	17.76*	18.44**

Comparison:			
2008-2009 Actual Direct Costs	31,931,078.12	27,896,621.17	27,896,621.17
Indirect costs based on rate ** multiplied by actual direct costs	903,649.51	4,184,493.18	5,144,136.94
2008-2009 Actual Indirect Costs	1,037,736.91	5,072,193.86	5,072,193.86
2006-2007 Fixed Carry Forward	-43,962.42	0.00	-174,234.66
Total Indirect Costs	1,081,699.33	5,072,193.86	5,246,428.52
Over/(Under) Recovery	-178,049.82	0.00	-102,291.58

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,037,736.91	5,072,193.86	5,072,193.86
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-178,049.82	0.00	-102,291.58
Total Projected Indirect 2007-2008 (Numerator)	1,215,786.73	5,072,193.86	5,174,485.44
Direct Costs	31,931,078.12	27,896,621.17	27,896,621.17
Rate for 2010-2011 **	3.81*	18.18*	18.55**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 41050
Form R0418

*** Final ***

Caledonia Community Schools
9753 Duncan Lake Ave.
Caledonia, MI 49316

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,187,845.72	5,547,355.34	5,547,355.34
2006-2007 Fixed Carry Forward	1,345.70	0.00	-170,503.36
Total Indirect Costs	1,186,500.02	5,547,355.34	5,717,858.70
2006-2007 Direct Costs	34,577,662.35	30,218,152.73	30,218,152.73
2008-2009 Rate	3.43*	18.36*	18.92**

Comparison:			
2008-2009 Actual Direct Costs	36,507,137.28	32,133,913.48	32,133,913.48
Indirect costs based on rate ** multiplied by actual direct costs	1,252,194.81	4,820,087.02	6,079,736.43
2008-2009 Actual Indirect Costs	1,325,474.17	5,698,697.97	5,698,697.97
2006-2007 Fixed Carry Forward	1,345.70	0.00	-170,503.36
Total Indirect Costs	1,324,128.47	5,698,697.97	5,869,201.33
Over/(Under) Recovery	-71,933.66	0.00	210,535.10

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,325,474.17	5,698,697.97	5,698,697.97
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-71,933.66	0.00	210,535.10
Total Projected Indirect 2007-2008 (Numerator)	1,397,407.83	5,698,697.97	5,488,162.87
Direct Costs	36,507,137.28	32,133,913.48	32,133,913.48
Rate for 2010-2011 **	3.83*	17.73*	17.08**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 41070
Form R0418

*** Final ***

Cedar Springs Public Schools
204 E. Muskegon Street
Cedar Springs, MI 49319

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,439,653.63	3,939,168.16	3,939,168.16
2006-2007 Fixed Carry Forward	-198,684.91	-273,022.39	-273,022.39
Total Indirect Costs	1,638,338.54	4,212,190.55	4,212,190.55
2006-2007 Direct Costs	29,883,794.63	27,384,280.10	27,384,280.10
2008-2009 Rate	5.48*	15.38*	15.38**

Comparison:			
2008-2009 Actual Direct Costs	29,043,311.37	26,636,400.47	26,636,400.47
Indirect costs based on rate ** multiplied by actual direct costs	1,591,573.46	3,995,460.07	4,096,678.39
2008-2009 Actual Indirect Costs	1,377,046.35	3,783,957.25	3,783,957.25
2006-2007 Fixed Carry Forward	-198,684.91	-273,022.39	-273,022.39
Total Indirect Costs	1,575,731.26	4,056,979.64	4,056,979.64
Over/(Under) Recovery	15,842.20	0.00	39,698.75

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,377,046.35	3,783,957.25	3,783,957.25
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	15,842.20	0.00	39,698.75
Total Projected Indirect 2007-2008 (Numerator)	1,361,204.15	3,783,957.25	3,744,258.50
Direct Costs	29,043,311.37	26,636,400.47	26,636,400.47
Rate for 2010-2011 **	4.69*	14.21*	14.06**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 41080
Form R0418

*** Final ***

Comstock Park Public Schools
P.O. Box 800
Comstock Park, MI 49321

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	816,353.59	2,827,736.25	2,827,736.25
2006-2007 Fixed Carry Forward	-56,393.06	-179,389.68	-179,389.68
Total Indirect Costs	872,746.65	3,007,125.93	3,007,125.93
2006-2007 Direct Costs	20,424,362.45	18,412,979.79	18,412,979.79
2008-2009 Rate	4.27*	16.33*	16.33**

Comparison:			
2008-2009 Actual Direct Costs	21,854,531.06	19,867,230.34	19,867,230.34
Indirect costs based on rate ** multiplied by actual direct costs	933,188.48	2,980,084.55	3,244,318.71
2008-2009 Actual Indirect Costs	846,885.11	2,834,185.83	2,834,185.83
2006-2007 Fixed Carry Forward	-56,393.06	-179,389.68	-179,389.68
Total Indirect Costs	903,278.17	3,013,575.51	3,013,575.51
Over/(Under) Recovery	29,910.31	0.00	230,743.20

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	846,885.11	2,834,185.83	2,834,185.83
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	29,910.31	0.00	230,743.20
Total Projected Indirect 2007-2008 (Numerator)	816,974.80	2,834,185.83	2,603,442.63
Direct Costs	21,854,531.06	19,867,230.34	19,867,230.34
Rate for 2010-2011 **	3.74*	14.27*	13.10**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 41090
Form R0418

*** Final ***

East Grand Rapids Public Schools
2915 Hall Street SE
Grand Rapids, MI 49506

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	739,155.06	3,766,595.21	3,766,595.21
2006-2007 Fixed Carry Forward	23,506.45	0.00	311,937.64
Total Indirect Costs	715,648.61	3,766,595.21	3,454,657.57
2006-2007 Direct Costs	26,746,117.44	23,718,677.29	23,718,677.29
2008-2009 Rate	2.68*	15.88*	14.57**

Comparison:			
2008-2009 Actual Direct Costs	27,503,950.97	24,250,691.29	24,250,691.29
Indirect costs based on rate ** multiplied by actual direct costs	737,105.89	3,637,603.69	3,533,325.72
2008-2009 Actual Indirect Costs	811,126.88	4,064,386.56	4,064,386.56
2006-2007 Fixed Carry Forward	23,506.45	0.00	311,937.64
Total Indirect Costs	787,620.43	4,064,386.56	3,752,448.92
Over/(Under) Recovery	-50,514.54	0.00	-219,123.20

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	811,126.88	4,064,386.56	4,064,386.56
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-50,514.54	0.00	-219,123.20
Total Projected Indirect 2007-2008 (Numerator)	861,641.42	4,064,386.56	4,283,509.76
Direct Costs	27,503,950.97	24,250,691.29	24,250,691.29
Rate for 2010-2011 **	3.13*	16.76*	17.66**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 41110
Form R0418

*** Final ***

Forest Hills Public Schools
6590 Cascade Road SE
Grand Rapids, MI 49546

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	3,419,355.13	13,353,769.75	13,353,769.75
2006-2007 Fixed Carry Forward	432,725.11	0.00	0.00
Total Indirect Costs	2,986,630.02	13,353,769.75	13,353,769.75
2006-2007 Direct Costs	93,883,728.93	83,949,314.31	83,949,314.31
2008-2009 Rate	3.18*	15.91*	15.91**

Comparison:			
2008-2009 Actual Direct Costs	97,232,003.27	87,515,817.89	87,515,817.89
Indirect costs based on rate ** multiplied by actual direct costs	3,091,977.70	13,127,372.68	13,923,766.63
2008-2009 Actual Indirect Costs	3,557,635.31	13,273,820.69	13,273,820.69
2006-2007 Fixed Carry Forward	432,725.11	0.00	0.00
Total Indirect Costs	3,124,910.20	13,273,820.69	13,273,820.69
Over/(Under) Recovery	-32,932.50	0.00	649,945.94

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	3,557,635.31	13,273,820.69	13,273,820.69
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-32,932.50	0.00	649,945.94
Total Projected Indirect 2007-2008 (Numerator)	3,590,567.81	13,273,820.69	12,623,874.75
Direct Costs	97,232,003.27	87,515,817.89	87,515,817.89
Rate for 2010-2011 **	3.69*	15.17*	14.42**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 41120
Form R0418

*** Final ***

Godfrey-Lee Public Schools
1324 Burton St. SW
Wyoming, MI 49509

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	530,659.48	1,891,844.73	1,891,844.73
2006-2007 Fixed Carry Forward	66,122.39	0.00	293,253.16
Total Indirect Costs	464,537.09	1,891,844.73	1,598,591.57
2006-2007 Direct Costs	15,316,326.23	13,955,140.98	13,955,140.98
2008-2009 Rate	3.03*	13.56*	11.46**

Comparison:			
2008-2009 Actual Direct Costs	16,079,349.42	14,946,670.11	14,946,670.11
Indirect costs based on rate ** multiplied by actual direct costs	487,204.29	2,026,768.47	1,712,888.39
2008-2009 Actual Indirect Costs	657,686.74	1,790,366.05	1,790,366.05
2006-2007 Fixed Carry Forward	66,122.39	0.00	293,253.16
Total Indirect Costs	591,564.35	1,790,366.05	1,497,112.89
Over/(Under) Recovery	-104,360.06	236,402.42	215,775.50

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	657,686.74	1,790,366.05	1,790,366.05
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-104,360.06	236,402.42	215,775.50
Total Projected Indirect 2007-2008 (Numerator)	762,046.80	1,553,963.63	1,574,590.55
Direct Costs	16,079,349.42	14,946,670.11	14,946,670.11
Rate for 2010-2011 **	4.74*	10.40*	10.53**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 41130
Form R0418

*** Final ***

Grandville Public Schools
3839 Prairie St SW
Grandville, MI 49418

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,429,595.83	6,460,196.62	6,460,196.62
2006-2007 Fixed Carry Forward	215,779.50	0.00	256,242.21
Total Indirect Costs	1,213,816.33	6,460,196.62	6,203,954.41
2006-2007 Direct Costs	50,078,393.24	45,047,792.45	45,047,792.45
2008-2009 Rate	2.42*	14.34*	13.77**

Comparison:			
2008-2009 Actual Direct Costs	51,972,585.41	46,722,543.40	46,722,543.40
Indirect costs based on rate ** multiplied by actual direct costs	1,257,736.57	6,700,012.72	6,433,694.23
2008-2009 Actual Indirect Costs	1,457,745.87	6,707,787.88	6,707,787.88
2006-2007 Fixed Carry Forward	215,779.50	0.00	256,242.21
Total Indirect Costs	1,241,966.37	6,707,787.88	6,451,545.67
Over/(Under) Recovery	15,770.20	-7,775.16	-17,851.44

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,457,745.87	6,707,787.88	6,707,787.88
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	15,770.20	-7,775.16	-17,851.44
Total Projected Indirect 2007-2008 (Numerator)	1,441,975.67	6,715,563.04	6,725,639.32
Direct Costs	51,972,585.41	46,722,543.40	46,722,543.40
Rate for 2010-2011 **	2.77*	14.37*	14.39**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 41140
Form R0418

Kelloggsville Public Schools
242 52nd Street SE
Grand Rapids, MI 49548

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	497,837.88	2,326,520.56	2,326,520.56
2006-2007 Fixed Carry Forward	14,685.28	-91,037.89	-91,037.89
Total Indirect Costs	483,152.60	2,417,558.45	2,417,558.45
2006-2007 Direct Costs	19,594,156.75	17,765,474.07	17,765,474.07
2008-2009 Rate	2.47*	13.61*	13.61**

Comparison:			
2008-2009 Actual Direct Costs	20,924,140.79	19,184,906.26	19,184,906.26
Indirect costs based on rate ** multiplied by actual direct costs	516,826.28	2,611,065.74	2,611,065.74
2008-2009 Actual Indirect Costs	473,693.59	2,212,928.12	2,212,928.12
2006-2007 Fixed Carry Forward	14,685.28	-91,037.89	-91,037.89
Total Indirect Costs	459,008.31	2,303,966.01	2,303,966.01
Over/(Under) Recovery	57,817.97	307,099.73	307,099.73

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	473,693.59	2,212,928.12	2,212,928.12
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	57,817.97	307,099.73	307,099.73
Total Projected Indirect 2007-2008 (Numerator)	415,875.62	1,905,828.39	1,905,828.39
Direct Costs	20,924,140.79	19,184,906.26	19,184,906.26
Rate for 2010-2011 **	1.99*	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 2010-2011 Indirect Cost Rates
School District 41145
Form R0418

Kenowa Hills Public Schools
2325 4 Mile Road NW
Grand Rapids, MI 49544

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,005,641.13	4,058,587.39	4,058,587.39
2006-2007 Fixed Carry Forward	-41,600.72	0.00	-36,728.90
Total Indirect Costs	1,047,241.85	4,058,587.39	4,095,316.29
2006-2007 Direct Costs	30,036,590.01	26,983,643.75	26,983,643.75
2008-2009 Rate	3.49*	15.04*	15.18**

Comparison:			
2008-2009 Actual Direct Costs	33,547,614.93	30,239,852.21	30,239,852.21
Indirect costs based on rate ** multiplied by actual direct costs	1,170,811.76	4,535,977.83	4,590,409.57
2008-2009 Actual Indirect Costs	1,122,231.35	4,429,994.07	4,429,994.07
2006-2007 Fixed Carry Forward	-41,600.72	0.00	-36,728.90
Total Indirect Costs	1,163,832.07	4,429,994.07	4,466,722.97
Over/(Under) Recovery	6,979.69	0.00	123,686.60

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,122,231.35	4,429,994.07	4,429,994.07
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	6,979.69	0.00	123,686.60
Total Projected Indirect 2007-2008 (Numerator)	1,115,251.66	4,429,994.07	4,306,307.47
Direct Costs	33,547,614.93	30,239,852.21	30,239,852.21
Rate for 2010-2011 **	3.32*	14.65*	14.24**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 41150
Form R0418

Kent City Community Schools
200 North Clover Street
Kent City, MI 49330

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	333,018.77	1,568,311.77	1,568,311.77
2006-2007 Fixed Carry Forward	-16,317.62	0.00	3,067.13
Total Indirect Costs	349,336.39	1,568,311.77	1,565,244.64
2006-2007 Direct Costs	12,178,545.43	10,943,252.43	10,943,252.43
2008-2009 Rate	2.87*	14.33*	14.30**

Comparison:			
2008-2009 Actual Direct Costs	11,930,341.81	10,678,534.17	10,678,534.17
Indirect costs based on rate ** multiplied by actual direct costs	342,400.81	1,530,233.95	1,527,030.39
2008-2009 Actual Indirect Costs	486,726.83	1,738,534.47	1,738,534.47
2006-2007 Fixed Carry Forward	-16,317.62	0.00	3,067.13
Total Indirect Costs	503,044.45	1,738,534.47	1,735,467.34
Over/(Under) Recovery	-160,643.64	-208,300.52	-208,436.95

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	486,726.83	1,738,534.47	1,738,534.47
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-160,643.64	-208,300.52	-208,436.95
Total Projected Indirect 2007-2008 (Numerator)	647,370.47	1,946,834.99	1,946,971.42
Direct Costs	11,930,341.81	10,678,534.17	10,678,534.17
Rate for 2010-2011 **	5.43*	18.23*	18.23**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 41160
Form R0418

Kentwood Public Schools
5820 Eastern Avenue SE
Kentwood, MI 49508

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,471,933.80	9,780,186.57	9,780,186.57
2006-2007 Fixed Carry Forward	259,329.61	-113,147.60	-113,147.60
Total Indirect Costs	1,212,604.19	9,893,334.17	9,893,334.17
2006-2007 Direct Costs	82,603,615.46	74,295,362.69	74,295,362.69
2008-2009 Rate	1.47*	13.32*	13.32**

Comparison:			
2008-2009 Actual Direct Costs	84,441,892.25	76,030,192.80	76,030,192.80
Indirect costs based on rate ** multiplied by actual direct costs	1,241,295.82	10,127,221.68	10,127,221.68
2008-2009 Actual Indirect Costs	1,481,378.08	9,893,077.53	9,893,077.53
2006-2007 Fixed Carry Forward	259,329.61	-113,147.60	-113,147.60
Total Indirect Costs	1,222,048.47	10,006,225.13	10,006,225.13
Over/(Under) Recovery	19,247.35	120,996.55	120,996.55

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,481,378.08	9,893,077.53	9,893,077.53
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	19,247.35	120,996.55	120,996.55
Total Projected Indirect 2007-2008 (Numerator)	1,462,130.73	9,772,080.98	9,772,080.98
Direct Costs	84,441,892.25	76,030,192.80	76,030,192.80
Rate for 2010-2011 **	1.73*	12.85*	12.85**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 41170
Form R0418

Lowell Area Schools
300 High Street
Lowell, MI 49331

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,093,578.64	4,052,600.89	4,052,600.89
2006-2007 Fixed Carry Forward	-61,091.55	0.00	-49,856.37
Total Indirect Costs	1,154,670.19	4,052,600.89	4,102,457.26
2006-2007 Direct Costs	31,628,675.83	28,669,653.58	28,669,653.58
2008-2009 Rate	3.65*	14.14*	14.31**

Comparison:			
2008-2009 Actual Direct Costs	32,893,509.59	29,471,381.92	29,471,381.92
Indirect costs based on rate ** multiplied by actual direct costs	1,200,613.10	4,167,253.40	4,217,354.75
2008-2009 Actual Indirect Costs	1,070,853.84	4,492,981.51	4,492,981.51
2006-2007 Fixed Carry Forward	-61,091.55	0.00	-49,856.37
Total Indirect Costs	1,131,945.39	4,492,981.51	4,542,837.88
Over/(Under) Recovery	68,667.71	-325,728.11	-325,483.13

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,070,853.84	4,492,981.51	4,492,981.51
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	68,667.71	-325,728.11	-325,483.13
Total Projected Indirect 2007-2008 (Numerator)	1,002,186.13	4,818,709.62	4,818,464.64
Direct Costs	32,893,509.59	29,471,381.92	29,471,381.92
Rate for 2010-2011 **	3.05*	16.35*	16.35**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 41210
Form R0418

Rockford Public Schools
350 N. Main Street
Rockford, MI 49341

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	2,894,397.66	9,404,289.01	9,404,289.01
2006-2007 Fixed Carry Forward	363,274.83	0.00	1,062,347.09
Total Indirect Costs	2,531,122.83	9,404,289.01	8,341,941.92
2006-2007 Direct Costs	66,436,896.15	59,927,004.80	59,927,004.80
2008-2009 Rate	3.81*	15.69*	13.92**

Comparison:			
2008-2009 Actual Direct Costs	71,287,530.27	64,621,131.17	64,621,131.17
Indirect costs based on rate ** multiplied by actual direct costs	2,716,054.90	9,693,169.68	8,995,261.46
2008-2009 Actual Indirect Costs	2,580,716.09	9,247,115.19	9,247,115.19
2006-2007 Fixed Carry Forward	363,274.83	0.00	1,062,347.09
Total Indirect Costs	2,217,441.26	9,247,115.19	8,184,768.10
Over/(Under) Recovery	498,613.64	0.00	810,493.36

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	2,580,716.09	9,247,115.19	9,247,115.19
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	498,613.64	0.00	810,493.36
Total Projected Indirect 2007-2008 (Numerator)	2,082,102.45	9,247,115.19	8,436,621.83
Direct Costs	71,287,530.27	64,621,131.17	64,621,131.17
Rate for 2010-2011 **	2.92*	14.31*	13.06**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 41240
Form R0418

*** Final ***

Sparta Area Schools
465 S. Union Street
Sparta, MI 49345

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	565,381.39	2,228,184.23	2,228,184.23
2006-2007 Fixed Carry Forward	-275,253.90	219,950.14	219,950.14
Total Indirect Costs	840,635.29	2,008,234.09	2,008,234.09
2006-2007 Direct Costs	23,873,598.18	22,210,795.34	22,210,795.34
2008-2009 Rate	3.52*	9.04*	9.04**

Comparison:			
2008-2009 Actual Direct Costs	25,051,423.48	23,330,653.61	23,330,653.61
Indirect costs based on rate ** multiplied by actual direct costs	881,810.11	2,109,091.09	2,109,091.09
2008-2009 Actual Indirect Costs	635,972.36	2,356,742.23	2,356,742.23
2006-2007 Fixed Carry Forward	-275,253.90	219,950.14	219,950.14
Total Indirect Costs	911,226.26	2,136,792.09	2,136,792.09
Over/(Under) Recovery	-29,416.15	-27,701.00	-27,701.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	635,972.36	2,356,742.23	2,356,742.23
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-29,416.15	-27,701.00	-27,701.00
Total Projected Indirect 2007-2008 (Numerator)	665,388.51	2,384,443.23	2,384,443.23
Direct Costs	25,051,423.48	23,330,653.61	23,330,653.61
Rate for 2010-2011 **	2.66*	10.22*	10.22**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 41901
Form R0418

New Branches School
256 Alger Street SE
Grand Rapids, MI 49507

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	8,220.98	202,054.93	202,054.93
2006-2007 Fixed Carry Forward	23,968.47	0.00	0.00
Total Indirect Costs	-15,747.49	202,054.93	202,054.93
2006-2007 Direct Costs	1,301,648.50	1,107,814.55	1,107,814.55
2008-2009 Rate	0.00*	18.24*	18.24**

Comparison:			
2008-2009 Actual Direct Costs	1,770,011.84	1,581,243.02	1,581,243.02
Indirect costs based on rate ** multiplied by actual direct costs	0.00	237,186.45	288,418.73
2008-2009 Actual Indirect Costs	57,300.19	246,069.01	246,069.01
2006-2007 Fixed Carry Forward	23,968.47	0.00	0.00
Total Indirect Costs	33,331.72	246,069.01	246,069.01
Over/(Under) Recovery	0.00	0.00	42,349.72

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	57,300.19	246,069.01	246,069.01
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	42,349.72
Total Projected Indirect 2007-2008 (Numerator)	57,300.19	246,069.01	203,719.29
Direct Costs	1,770,011.84	1,581,243.02	1,581,243.02
Rate for 2010-2011 **	3.24*	15.56*	12.88**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 41904
Form R0418

West MI Academy of Environmental Science
4463 Leonard Street NW
Walker, MI 49534

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	7,827.83	268,999.83	268,999.83
2006-2007 Fixed Carry Forward	0.00	34,114.26	34,114.26
Total Indirect Costs	7,827.83	234,885.57	234,885.57
2006-2007 Direct Costs	2,904,877.45	2,643,705.45	2,643,705.45
2008-2009 Rate	0.27*	8.88*	8.88**

Comparison:			
2008-2009 Actual Direct Costs	3,440,404.92	3,149,108.41	3,149,108.41
Indirect costs based on rate ** multiplied by actual direct costs	9,289.09	279,640.83	279,640.83
2008-2009 Actual Indirect Costs	7,918.74	299,215.25	299,215.25
2006-2007 Fixed Carry Forward	0.00	34,114.26	34,114.26
Total Indirect Costs	7,918.74	265,100.99	265,100.99
Over/(Under) Recovery	1,370.35	14,539.84	14,539.84

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	7,918.74	299,215.25	299,215.25
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	1,370.35	14,539.84	14,539.84
Total Projected Indirect 2007-2008 (Numerator)	6,548.39	284,675.41	284,675.41
Direct Costs	3,440,404.92	3,149,108.41	3,149,108.41
Rate for 2010-2011 **	0.19*	9.04*	9.04**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 41905
Form R0418

Excel Charter Academy
4201 Breton Road SE
Grand Rapids, MI 49512

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	379,329.00	1,488,041.00	1,488,041.00
2006-2007 Fixed Carry Forward	-160,534.64	0.00	0.00
Total Indirect Costs	539,863.64	1,488,041.00	1,488,041.00
2006-2007 Direct Costs	5,520,220.00	4,411,508.00	4,411,508.00
2008-2009 Rate	9.78*	33.73*	33.73**

Comparison:			
2008-2009 Actual Direct Costs	7,595,650.00	5,747,335.00	5,747,335.00
Indirect costs based on rate ** multiplied by actual direct costs	742,854.57	862,100.25	1,436,833.75
2008-2009 Actual Indirect Costs	421,679.00	2,269,994.00	2,269,994.00
2006-2007 Fixed Carry Forward	-160,534.64	0.00	0.00
Total Indirect Costs	582,213.64	2,269,994.00	2,269,994.00
Over/(Under) Recovery	160,640.93	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	421,679.00	2,269,994.00	2,269,994.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	160,640.93	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	261,038.07	2,269,994.00	2,269,994.00
Direct Costs	7,595,650.00	5,747,335.00	5,747,335.00
Rate for 2010-2011 **	3.44*	39.50*	39.50**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 41908
Form R0418

*** Final ***

Byron Center Charter School
9930 Burlingame Avenue SW
Byron Center, MI 49315

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	7,433.88	103,339.68	103,339.68
2006-2007 Fixed Carry Forward	3,103.51	-498.38	-498.38
Total Indirect Costs	4,330.37	103,838.06	103,838.06
2006-2007 Direct Costs	1,197,430.65	1,101,524.85	1,101,524.85
2008-2009 Rate	0.36*	9.43*	9.43**

Comparison:			
2008-2009 Actual Direct Costs	1,486,312.36	1,352,218.28	1,352,218.28
Indirect costs based on rate ** multiplied by actual direct costs	5,350.72	127,514.18	127,514.18
2008-2009 Actual Indirect Costs	3,177.87	137,271.95	137,271.95
2006-2007 Fixed Carry Forward	3,103.51	-498.38	-498.38
Total Indirect Costs	74.36	137,770.33	137,770.33
Over/(Under) Recovery	5,276.36	-10,256.15	-10,256.15

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	3,177.87	137,271.95	137,271.95
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	5,276.36	-10,256.15	-10,256.15
Total Projected Indirect 2007-2008 (Numerator)	-2,098.49	147,528.10	147,528.10
Direct Costs	1,486,312.36	1,352,218.28	1,352,218.28
Rate for 2010-2011 **	0.00*	10.91*	10.91**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 41909
Form R0418

Vista Charter Academy
711 32nd Street SE
Grand Rapids, MI 49548

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	270,443.00	1,304,320.00	1,304,320.00
2006-2007 Fixed Carry Forward	-85,285.65	0.00	0.00
Total Indirect Costs	355,728.65	1,304,320.00	1,304,320.00
2006-2007 Direct Costs	5,307,284.00	4,273,407.00	4,273,407.00
2008-2009 Rate	6.70*	30.52*	30.52**

Comparison:			
2008-2009 Actual Direct Costs	6,135,855.00	4,997,071.00	4,997,071.00
Indirect costs based on rate ** multiplied by actual direct costs	411,102.29	749,560.65	1,249,267.75
2008-2009 Actual Indirect Costs	420,794.00	1,559,578.00	1,559,578.00
2006-2007 Fixed Carry Forward	-85,285.65	0.00	0.00
Total Indirect Costs	506,079.65	1,559,578.00	1,559,578.00
Over/(Under) Recovery	-94,977.36	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	420,794.00	1,559,578.00	1,559,578.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-94,977.36	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	515,771.36	1,559,578.00	1,559,578.00
Direct Costs	6,135,855.00	4,997,071.00	4,997,071.00
Rate for 2010-2011 **	8.41*	31.21*	31.21**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 41910
Form R0418

Vanguard Charter Academy
1620 52nd Street SW
Wyoming, MI 49519

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	368,554.00	1,412,119.00	1,412,119.00
2006-2007 Fixed Carry Forward	-194,203.27	0.00	0.00
Total Indirect Costs	562,757.27	1,412,119.00	1,412,119.00
2006-2007 Direct Costs	5,417,228.00	4,373,663.00	4,373,663.00
2008-2009 Rate	10.39*	32.29*	32.29**

Comparison:			
2008-2009 Actual Direct Costs	5,832,425.00	4,642,796.00	4,642,796.00
Indirect costs based on rate ** multiplied by actual direct costs	605,988.96	696,419.40	1,160,699.00
2008-2009 Actual Indirect Costs	470,152.00	1,659,781.00	1,659,781.00
2006-2007 Fixed Carry Forward	-194,203.27	0.00	0.00
Total Indirect Costs	664,355.27	1,659,781.00	1,659,781.00
Over/(Under) Recovery	-58,366.31	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	470,152.00	1,659,781.00	1,659,781.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-58,366.31	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	528,518.31	1,659,781.00	1,659,781.00
Direct Costs	5,832,425.00	4,642,796.00	4,642,796.00
Rate for 2010-2011 **	9.06*	35.75*	35.75**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 41911
Form R0418

*** Final ***

Grattan Academy
12047 Old Belding Road
Belding, MI 48809

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	18,372.59	177,357.97	177,357.97
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	18,372.59	177,357.97	177,357.97
2006-2007 Direct Costs	1,396,784.88	1,237,799.50	1,237,799.50
2008-2009 Rate	1.32*	14.33*	14.33**

Comparison:			
2008-2009 Actual Direct Costs	1,123,849.98	989,993.98	989,993.98
Indirect costs based on rate ** multiplied by actual direct costs	14,834.82	141,866.14	141,866.14
2008-2009 Actual Indirect Costs	20,497.12	154,353.12	154,353.12
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	20,497.12	154,353.12	154,353.12
Over/(Under) Recovery	-5,662.30	-12,486.98	-12,486.98

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	20,497.12	154,353.12	154,353.12
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-5,662.30	-12,486.98	-12,486.98
Total Projected Indirect 2007-2008 (Numerator)	26,159.42	166,840.10	166,840.10
Direct Costs	1,123,849.98	989,993.98	989,993.98
Rate for 2010-2011 **	2.33*	16.85*	16.85**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 41914
Form R0418

Knapp Charter Academy
1759 Leffingwell Avenue NE
Grand Rapids, MI 49525

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	434,653.00	1,455,695.00	1,455,695.00
2006-2007 Fixed Carry Forward	-176,140.28	0.00	0.00
Total Indirect Costs	610,793.28	1,455,695.00	1,455,695.00
2006-2007 Direct Costs	5,492,250.00	4,471,208.00	4,471,208.00
2008-2009 Rate	11.12*	32.56*	32.56**

Comparison:			
2008-2009 Actual Direct Costs	5,915,070.00	4,878,752.00	4,878,752.00
Indirect costs based on rate ** multiplied by actual direct costs	657,755.78	731,812.80	1,219,688.00
2008-2009 Actual Indirect Costs	510,211.00	1,546,529.00	1,546,529.00
2006-2007 Fixed Carry Forward	-176,140.28	0.00	0.00
Total Indirect Costs	686,351.28	1,546,529.00	1,546,529.00
Over/(Under) Recovery	-28,595.50	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	510,211.00	1,546,529.00	1,546,529.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-28,595.50	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	538,806.50	1,546,529.00	1,546,529.00
Direct Costs	5,915,070.00	4,878,752.00	4,878,752.00
Rate for 2010-2011 **	9.11*	31.70*	31.70**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 41915
Form R0418

*** Final ***

Walker Charter Academy
1801 3 Mile Road NW
Walker, MI 49544

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	393,838.00	1,340,048.00	1,340,048.00
2006-2007 Fixed Carry Forward	-185,802.06	0.00	0.00
Total Indirect Costs	579,640.06	1,340,048.00	1,340,048.00
2006-2007 Direct Costs	4,986,192.00	4,039,982.00	4,039,982.00
2008-2009 Rate	11.62*	33.17*	33.17**

Comparison:			
2008-2009 Actual Direct Costs	5,503,722.00	4,551,782.00	4,551,782.00
Indirect costs based on rate ** multiplied by actual direct costs	639,532.50	682,767.30	1,137,945.50
2008-2009 Actual Indirect Costs	526,399.00	1,478,339.00	1,478,339.00
2006-2007 Fixed Carry Forward	-185,802.06	0.00	0.00
Total Indirect Costs	712,201.06	1,478,339.00	1,478,339.00
Over/(Under) Recovery	-72,668.56	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	526,399.00	1,478,339.00	1,478,339.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-72,668.56	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	599,067.56	1,478,339.00	1,478,339.00
Direct Costs	5,503,722.00	4,551,782.00	4,551,782.00
Rate for 2010-2011 **	10.88*	32.48*	32.48**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 41916
Form R0418

Cross Creek Charter Academy
7701 Kalamazoo Avenue SE
Byron Center, MI 49315

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	445,375.00	1,515,466.00	1,515,466.00
2006-2007 Fixed Carry Forward	-234,737.12	0.00	0.00
Total Indirect Costs	680,112.12	1,515,466.00	1,515,466.00
2006-2007 Direct Costs	5,389,617.00	4,319,526.00	4,319,526.00
2008-2009 Rate	12.62*	35.08*	35.08**

Comparison:			
2008-2009 Actual Direct Costs	5,728,875.00	4,595,663.00	4,595,663.00
Indirect costs based on rate ** multiplied by actual direct costs	722,984.03	689,349.45	1,148,915.75
2008-2009 Actual Indirect Costs	496,902.00	1,630,114.00	1,630,114.00
2006-2007 Fixed Carry Forward	-234,737.12	0.00	0.00
Total Indirect Costs	731,639.12	1,630,114.00	1,630,114.00
Over/(Under) Recovery	-8,655.09	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	496,902.00	1,630,114.00	1,630,114.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-8,655.09	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	505,557.09	1,630,114.00	1,630,114.00
Direct Costs	5,728,875.00	4,595,663.00	4,595,663.00
Rate for 2010-2011 **	8.82*	35.47*	35.47**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 41917
Form R0418

*** Final ***

William C. Abney Academy
1435 Fulton Street SE
Grand Rapids, MI 49503

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	233,419.15	462,441.01	462,441.01
2006-2007 Fixed Carry Forward	-10,106.64	0.00	0.00
Total Indirect Costs	243,525.79	462,441.01	462,441.01
2006-2007 Direct Costs	3,121,839.30	2,892,817.44	2,892,817.44
2008-2009 Rate	7.80*	15.99*	15.99**

Comparison:			
2008-2009 Actual Direct Costs	4,117,981.73	3,815,884.68	3,815,884.68
Indirect costs based on rate ** multiplied by actual direct costs	321,202.57	572,382.70	610,159.96
2008-2009 Actual Indirect Costs	233,679.27	535,776.32	535,776.32
2006-2007 Fixed Carry Forward	-10,106.64	0.00	0.00
Total Indirect Costs	243,785.91	535,776.32	535,776.32
Over/(Under) Recovery	77,416.66	0.00	74,383.64

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	233,679.27	535,776.32	535,776.32
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	77,416.66	0.00	74,383.64
Total Projected Indirect 2007-2008 (Numerator)	156,262.61	535,776.32	461,392.68
Direct Costs	4,117,981.73	3,815,884.68	3,815,884.68
Rate for 2010-2011 **	3.79*	14.04*	12.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 41918
Form R0418

*** Final ***

Creative Technologies Academy
350 Pine Street
Cedar Springs, MI 49319

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	138,191.22	448,690.54	448,690.54
2006-2007 Fixed Carry Forward	33,924.05	0.00	0.00
Total Indirect Costs	104,267.17	448,690.54	448,690.54
2006-2007 Direct Costs	1,856,835.60	1,546,336.28	1,546,336.28
2008-2009 Rate	5.62*	29.02*	29.02**

Comparison:			
2008-2009 Actual Direct Costs	1,896,853.08	1,543,407.68	1,543,407.68
Indirect costs based on rate ** multiplied by actual direct costs	106,603.14	231,511.15	385,851.92
2008-2009 Actual Indirect Costs	146,185.76	499,631.16	499,631.16
2006-2007 Fixed Carry Forward	33,924.05	0.00	0.00
Total Indirect Costs	112,261.71	499,631.16	499,631.16
Over/(Under) Recovery	-5,658.57	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	146,185.76	499,631.16	499,631.16
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-5,658.57	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	151,844.33	499,631.16	499,631.16
Direct Costs	1,896,853.08	1,543,407.68	1,543,407.68
Rate for 2010-2011 **	8.01*	32.37*	32.37**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 41919
Form R0418

*** Final ***

Ridge Park Charter Academy
4120 Camelot Ridge Drive SE
Grand Rapids, MI 49546

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	141,924.00	1,336,235.00	1,336,235.00
2006-2007 Fixed Carry Forward	12,605.72	0.00	0.00
Total Indirect Costs	129,318.28	1,336,235.00	1,336,235.00
2006-2007 Direct Costs	4,985,764.00	3,791,453.00	3,791,453.00
2008-2009 Rate	2.59*	35.24*	35.24**

Comparison:			
2008-2009 Actual Direct Costs	5,601,902.00	4,202,993.00	4,202,993.00
Indirect costs based on rate ** multiplied by actual direct costs	145,089.26	630,448.95	1,050,748.25
2008-2009 Actual Indirect Costs	189,370.00	1,588,279.00	1,588,279.00
2006-2007 Fixed Carry Forward	12,605.72	0.00	0.00
Total Indirect Costs	176,764.28	1,588,279.00	1,588,279.00
Over/(Under) Recovery	-31,675.02	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	189,370.00	1,588,279.00	1,588,279.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-31,675.02	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	221,045.02	1,588,279.00	1,588,279.00
Direct Costs	5,601,902.00	4,202,993.00	4,202,993.00
Rate for 2010-2011 **	3.95*	37.79*	37.79**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 41920
Form R0418

*** Final ***

Chandler Woods Charter Academy
6895 Samrick Avenue Pvt.
Belmont, MI 49306

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	292,072.00	1,337,557.00	1,337,557.00
2006-2007 Fixed Carry Forward	-136,731.88	0.00	0.00
Total Indirect Costs	428,803.88	1,337,557.00	1,337,557.00
2006-2007 Direct Costs	4,883,816.00	3,838,331.00	3,838,331.00
2008-2009 Rate	8.78*	34.85*	34.85**

Comparison:			
2008-2009 Actual Direct Costs	5,471,248.00	4,331,318.00	4,331,318.00
Indirect costs based on rate ** multiplied by actual direct costs	480,375.57	649,697.70	1,082,829.50
2008-2009 Actual Indirect Costs	443,273.00	1,583,203.00	1,583,203.00
2006-2007 Fixed Carry Forward	-136,731.88	0.00	0.00
Total Indirect Costs	580,004.88	1,583,203.00	1,583,203.00
Over/(Under) Recovery	-99,629.31	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	443,273.00	1,583,203.00	1,583,203.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-99,629.31	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	542,902.31	1,583,203.00	1,583,203.00
Direct Costs	5,471,248.00	4,331,318.00	4,331,318.00
Rate for 2010-2011 **	9.92*	36.55*	36.55**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 41921
Form R0418

*** Final ***

Grand Rapids Child Discovery Center
640 5th Street NW
Grand Rapids, MI 49504

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	11,071.79	209,883.99	209,883.99
2006-2007 Fixed Carry Forward	0.00	11,404.59	11,404.59
Total Indirect Costs	11,071.79	198,479.40	198,479.40
2006-2007 Direct Costs	1,731,456.73	1,532,644.53	1,532,644.53
2008-2009 Rate	0.64*	12.95*	12.95**

Comparison:			
2008-2009 Actual Direct Costs	1,880,103.13	1,639,735.77	1,639,735.77
Indirect costs based on rate ** multiplied by actual direct costs	12,032.66	212,345.78	212,345.78
2008-2009 Actual Indirect Costs	12,244.47	252,611.83	252,611.83
2006-2007 Fixed Carry Forward	0.00	11,404.59	11,404.59
Total Indirect Costs	12,244.47	241,207.24	241,207.24
Over/(Under) Recovery	-211.81	-28,861.46	-28,861.46

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	12,244.47	252,611.83	252,611.83
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-211.81	-28,861.46	-28,861.46
Total Projected Indirect 2007-2008 (Numerator)	12,456.28	281,473.29	281,473.29
Direct Costs	1,880,103.13	1,639,735.77	1,639,735.77
Rate for 2010-2011 **	0.66*	17.17*	17.17**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 41922
Form R0418

*** Final ***

Lighthouse Academy
3300 36th Street SE
Grand Rapids, MI 49518

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	0.00	0.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2006-2007 Direct Costs	0.00	0.00	0.00
2008-2009 Rate	0.00*	0.00*	0.00**

Comparison:			
2008-2009 Actual Direct Costs	852,076.00	753,821.00	753,821.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2008-2009 Actual Indirect Costs	25,165.00	123,420.00	123,420.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	25,165.00	123,420.00	123,420.00
Over/(Under) Recovery	0.00	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	25,165.00	123,420.00	123,420.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	25,165.00	123,420.00	123,420.00
Direct Costs	852,076.00	753,821.00	753,821.00
Rate for 2010-2011 **	2.95*	16.37*	16.37**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 42030
Form R0418

*** Final ***

Grant Township S/D #2
P.O. Box 74
Copper Harbor, MI 49918

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	8,808.73	8,808.73
2006-2007 Fixed Carry Forward	0.00	829.56	829.56
Total Indirect Costs	0.00	7,979.17	7,979.17
2006-2007 Direct Costs	121,548.53	112,739.80	112,739.80
2008-2009 Rate	0.00*	7.08*	7.08**

Comparison:			
2008-2009 Actual Direct Costs	143,664.17	129,546.23	129,546.23
Indirect costs based on rate ** multiplied by actual direct costs	0.00	9,171.87	9,171.87
2008-2009 Actual Indirect Costs	0.00	14,117.94	14,117.94
2006-2007 Fixed Carry Forward	0.00	829.56	829.56
Total Indirect Costs	0.00	13,288.38	13,288.38
Over/(Under) Recovery	0.00	-4,116.51	-4,116.51

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	0.00	14,117.94	14,117.94
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-4,116.51	-4,116.51
Total Projected Indirect 2007-2008 (Numerator)	0.00	18,234.45	18,234.45
Direct Costs	143,664.17	129,546.23	129,546.23
Rate for 2010-2011 **	0.00*	14.08*	14.08**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 43040
Form R0418

Baldwin Community Schools
525 Fourth Street
Baldwin, MI 49304

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	317,803.44	974,569.56	974,569.56
2006-2007 Fixed Carry Forward	-137,956.06	-252,458.89	-252,458.89
Total Indirect Costs	455,759.50	1,227,028.45	1,227,028.45
2006-2007 Direct Costs	7,073,503.52	6,416,737.40	6,416,737.40
2008-2009 Rate	6.44*	19.12*	19.12**

Comparison:			
2008-2009 Actual Direct Costs	6,681,377.55	5,988,978.40	5,988,978.40
Indirect costs based on rate ** multiplied by actual direct costs	430,280.71	898,346.76	1,145,092.67
2008-2009 Actual Indirect Costs	478,158.35	1,170,557.50	1,170,557.50
2006-2007 Fixed Carry Forward	-137,956.06	-252,458.89	-252,458.89
Total Indirect Costs	616,114.41	1,423,016.39	1,423,016.39
Over/(Under) Recovery	-185,833.70	0.00	-277,923.72

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	478,158.35	1,170,557.50	1,170,557.50
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-185,833.70	0.00	-277,923.72
Total Projected Indirect 2007-2008 (Numerator)	663,992.05	1,170,557.50	1,448,481.22
Direct Costs	6,681,377.55	5,988,978.40	5,988,978.40
Rate for 2010-2011 **	9.94*	19.55*	24.19**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 44000
Form R0418

*** Final ***

Lapeer ISD
1996 W. Oregon Street
Lapeer, MI 48446

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,188,897.95	2,319,259.49	2,319,259.49
2006-2007 Fixed Carry Forward	-267,751.49	0.00	0.00
Total Indirect Costs	1,456,649.44	2,319,259.49	2,319,259.49
2006-2007 Direct Costs	10,160,918.23	9,030,556.69	9,030,556.69
2008-2009 Rate	14.34*	25.68*	25.68**

Comparison:			
2008-2009 Actual Direct Costs	10,422,282.34	9,223,373.38	9,223,373.38
Indirect costs based on rate ** multiplied by actual direct costs	1,494,555.29	1,383,506.01	2,305,843.35
2008-2009 Actual Indirect Costs	1,332,612.06	2,531,521.02	2,531,521.02
2006-2007 Fixed Carry Forward	-267,751.49	0.00	0.00
Total Indirect Costs	1,600,363.55	2,531,521.02	2,531,521.02
Over/(Under) Recovery	-105,808.26	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,332,612.06	2,531,521.02	2,531,521.02
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-105,808.26	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	1,438,420.32	2,531,521.02	2,531,521.02
Direct Costs	10,422,282.34	9,223,373.38	9,223,373.38
Rate for 2010-2011 **	13.80*	27.45*	27.45**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 44010
Form R0418

*** Final ***

Lapeer Community Schools
250 Second Street
Lapeer, MI 48446

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,361,946.25	6,066,494.91	6,066,494.91
2006-2007 Fixed Carry Forward	20,412.00	-123,421.38	-123,421.38
Total Indirect Costs	1,341,534.25	6,189,916.29	6,189,916.29
2006-2007 Direct Costs	54,863,056.58	50,158,507.92	50,158,507.92
2008-2009 Rate	2.45*	12.34*	12.34**

Comparison:			
2008-2009 Actual Direct Costs	54,125,531.32	49,618,005.64	49,618,005.64
Indirect costs based on rate ** multiplied by actual direct costs	1,326,075.52	6,122,861.90	6,122,861.90
2008-2009 Actual Indirect Costs	1,434,612.68	5,942,138.36	5,942,138.36
2006-2007 Fixed Carry Forward	20,412.00	-123,421.38	-123,421.38
Total Indirect Costs	1,414,200.68	6,065,559.74	6,065,559.74
Over/(Under) Recovery	-88,125.16	57,302.16	57,302.16

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,434,612.68	5,942,138.36	5,942,138.36
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-88,125.16	57,302.16	57,302.16
Total Projected Indirect 2007-2008 (Numerator)	1,522,737.84	5,884,836.20	5,884,836.20
Direct Costs	54,125,531.32	49,618,005.64	49,618,005.64
Rate for 2010-2011 **	2.81*	11.86*	11.86**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 44020
Form R0418

Almont Community Schools
401 Church Street
Almont, MI 48003

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	308,491.42	1,738,637.36	1,738,637.36
2006-2007 Fixed Carry Forward	-73,167.18	-314,236.42	-314,236.42
Total Indirect Costs	381,658.60	2,052,873.78	2,052,873.78
2006-2007 Direct Costs	14,286,321.47	12,856,175.53	12,856,175.53
2008-2009 Rate	2.67*	15.97*	15.97**

Comparison:			
2008-2009 Actual Direct Costs	14,787,350.49	13,387,501.55	13,387,501.55
Indirect costs based on rate ** multiplied by actual direct costs	394,822.26	2,008,125.23	2,137,984.00
2008-2009 Actual Indirect Costs	277,903.54	1,677,752.48	1,677,752.48
2006-2007 Fixed Carry Forward	-73,167.18	-314,236.42	-314,236.42
Total Indirect Costs	351,070.72	1,991,988.90	1,991,988.90
Over/(Under) Recovery	43,751.54	0.00	145,995.10

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	277,903.54	1,677,752.48	1,677,752.48
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	43,751.54	0.00	145,995.10
Total Projected Indirect 2007-2008 (Numerator)	234,152.00	1,677,752.48	1,531,757.38
Direct Costs	14,787,350.49	13,387,501.55	13,387,501.55
Rate for 2010-2011 **	1.58*	12.53*	11.44**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 44050
Form R0418

Dryden Community Schools
3866 Rochester Road
Dryden, MI 48428

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	102,548.94	700,628.29	700,628.29
2006-2007 Fixed Carry Forward	22,793.43	0.00	32,747.85
Total Indirect Costs	79,755.51	700,628.29	667,880.44
2006-2007 Direct Costs	5,633,206.69	5,035,127.34	5,035,127.34
2008-2009 Rate	1.42*	13.91*	13.26**

Comparison:			
2008-2009 Actual Direct Costs	5,566,081.11	5,041,463.56	5,041,463.56
Indirect costs based on rate ** multiplied by actual direct costs	79,038.35	701,267.58	668,498.07
2008-2009 Actual Indirect Costs	100,142.18	624,759.73	624,759.73
2006-2007 Fixed Carry Forward	22,793.43	0.00	32,747.85
Total Indirect Costs	77,348.75	624,759.73	592,011.88
Over/(Under) Recovery	1,689.60	76,507.85	76,486.19

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	100,142.18	624,759.73	624,759.73
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	1,689.60	76,507.85	76,486.19
Total Projected Indirect 2007-2008 (Numerator)	98,452.58	548,251.88	548,273.54
Direct Costs	5,566,081.11	5,041,463.56	5,041,463.56
Rate for 2010-2011 **	1.77*	10.87*	10.88**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 44060
Form R0418

*** Final ***

Imlay City Community Schools
P.O. Box 128
Imlay City, MI 48444

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	352,483.60	2,347,086.59	2,347,086.59
2006-2007 Fixed Carry Forward	101,488.27	0.00	-30,218.07
Total Indirect Costs	250,995.33	2,347,086.59	2,377,304.66
2006-2007 Direct Costs	18,493,339.40	16,498,736.41	16,498,736.41
2008-2009 Rate	1.36*	14.23*	14.41**

Comparison:			
2008-2009 Actual Direct Costs	18,617,810.29	16,691,233.20	16,691,233.20
Indirect costs based on rate ** multiplied by actual direct costs	253,202.22	2,375,162.48	2,405,206.70
2008-2009 Actual Indirect Costs	400,983.13	2,327,560.22	2,327,560.22
2006-2007 Fixed Carry Forward	101,488.27	0.00	-30,218.07
Total Indirect Costs	299,494.86	2,327,560.22	2,357,778.29
Over/(Under) Recovery	-46,292.64	47,602.26	47,428.41

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	400,983.13	2,327,560.22	2,327,560.22
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-46,292.64	47,602.26	47,428.41
Total Projected Indirect 2007-2008 (Numerator)	447,275.77	2,279,957.96	2,280,131.81
Direct Costs	18,617,810.29	16,691,233.20	16,691,233.20
Rate for 2010-2011 **	2.40*	13.66*	13.66**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 44090
Form R0418

North Branch Area Schools
P.O. Box 3620
North Branch, MI 48461

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	493,042.93	2,494,047.13	2,494,047.13
2006-2007 Fixed Carry Forward	3,558.11	-128,191.04	-128,191.04
Total Indirect Costs	489,484.82	2,622,238.17	2,622,238.17
2006-2007 Direct Costs	20,594,424.63	18,593,420.43	18,593,420.43
2008-2009 Rate	2.38*	14.10*	14.10**

Comparison:			
2008-2009 Actual Direct Costs	20,703,546.96	18,558,533.35	18,558,533.35
Indirect costs based on rate ** multiplied by actual direct costs	492,744.42	2,616,753.20	2,616,753.20
2008-2009 Actual Indirect Costs	588,155.37	2,733,168.98	2,733,168.98
2006-2007 Fixed Carry Forward	3,558.11	-128,191.04	-128,191.04
Total Indirect Costs	584,597.26	2,861,360.02	2,861,360.02
Over/(Under) Recovery	-91,852.84	-244,606.82	-244,606.82

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	588,155.37	2,733,168.98	2,733,168.98
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-91,852.84	-244,606.82	-244,606.82
Total Projected Indirect 2007-2008 (Numerator)	680,008.21	2,977,775.80	2,977,775.80
Direct Costs	20,703,546.96	18,558,533.35	18,558,533.35
Rate for 2010-2011 **	3.28*	16.05*	16.05**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 44901
Form R0418

*** Final ***

Chatfield School
231 Lake Drive
Lapeer, MI 48446

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	110,471.14	350,458.06	350,458.06
2006-2007 Fixed Carry Forward	-77,782.08	0.00	-70,431.51
Total Indirect Costs	188,253.22	350,458.06	420,889.57
2006-2007 Direct Costs	2,208,720.20	1,968,733.28	1,968,733.28
2008-2009 Rate	8.52*	17.80*	21.38**

Comparison:			
2008-2009 Actual Direct Costs	2,747,933.24	2,452,250.43	2,452,250.43
Indirect costs based on rate ** multiplied by actual direct costs	234,123.91	367,837.56	524,291.14
2008-2009 Actual Indirect Costs	48,988.73	344,671.54	344,671.54
2006-2007 Fixed Carry Forward	-77,782.08	0.00	-70,431.51
Total Indirect Costs	126,770.81	344,671.54	415,103.05
Over/(Under) Recovery	107,353.10	0.00	109,188.09

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	48,988.73	344,671.54	344,671.54
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	107,353.10	0.00	109,188.09
Total Projected Indirect 2007-2008 (Numerator)	-58,364.37	344,671.54	235,483.45
Direct Costs	2,747,933.24	2,452,250.43	2,452,250.43
Rate for 2010-2011 **	0.00*	14.06*	9.60**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 45010
Form R0418

Glen Lake Community Schools
3375 W. Burdickville Road
Maple City, MI 49664

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	103,670.06	766,337.39	766,337.39
2006-2007 Fixed Carry Forward	17,147.40	-32,165.60	-32,165.60
Total Indirect Costs	86,522.66	798,502.99	798,502.99
2006-2007 Direct Costs	6,638,321.88	5,975,654.55	5,975,654.55
2008-2009 Rate	1.30*	13.36*	13.36**

Comparison:			
2008-2009 Actual Direct Costs	8,353,491.36	7,632,953.21	7,632,953.21
Indirect costs based on rate ** multiplied by actual direct costs	108,595.39	1,019,762.55	1,019,762.55
2008-2009 Actual Indirect Costs	130,552.96	851,091.11	851,091.11
2006-2007 Fixed Carry Forward	17,147.40	-32,165.60	-32,165.60
Total Indirect Costs	113,405.56	883,256.71	883,256.71
Over/(Under) Recovery	-4,810.17	136,505.84	136,505.84

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	130,552.96	851,091.11	851,091.11
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-4,810.17	136,505.84	136,505.84
Total Projected Indirect 2007-2008 (Numerator)	135,363.13	714,585.27	714,585.27
Direct Costs	8,353,491.36	7,632,953.21	7,632,953.21
Rate for 2010-2011 **	1.62*	9.36*	9.36**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 45020
Form R0418

*** Final ***

Leland Public School District
P.O. Box 498
Leland, MI 49654

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	195,680.44	616,500.61	616,500.61
2006-2007 Fixed Carry Forward	7,318.94	0.00	49,539.65
Total Indirect Costs	188,361.50	616,500.61	566,960.96
2006-2007 Direct Costs	4,654,208.69	4,233,388.52	4,233,388.52
2008-2009 Rate	4.05*	14.56*	13.39**

Comparison:			
2008-2009 Actual Direct Costs	4,903,346.25	4,463,666.30	4,463,666.30
Indirect costs based on rate ** multiplied by actual direct costs	198,585.52	649,909.81	597,684.92
2008-2009 Actual Indirect Costs	247,149.90	686,829.85	686,829.85
2006-2007 Fixed Carry Forward	7,318.94	0.00	49,539.65
Total Indirect Costs	239,830.96	686,829.85	637,290.20
Over/(Under) Recovery	-41,245.44	-36,920.04	-39,605.28

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	247,149.90	686,829.85	686,829.85
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-41,245.44	-36,920.04	-39,605.28
Total Projected Indirect 2007-2008 (Numerator)	288,395.34	723,749.89	726,435.13
Direct Costs	4,903,346.25	4,463,666.30	4,463,666.30
Rate for 2010-2011 **	5.88*	16.21*	16.27**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 45040
Form R0418

*** Final ***

Northport Public School District
P.O. Box 188
Northport, MI 49670

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	124,282.23	488,499.37	488,499.37
2006-2007 Fixed Carry Forward	-5,760.73	0.00	0.00
Total Indirect Costs	130,042.96	488,499.37	488,499.37
2006-2007 Direct Costs	2,798,358.72	2,434,141.58	2,434,141.58
2008-2009 Rate	4.65*	20.07*	20.07**

Comparison:			
2008-2009 Actual Direct Costs	3,207,883.99	2,803,606.92	2,803,606.92
Indirect costs based on rate ** multiplied by actual direct costs	149,166.61	420,541.04	562,683.91
2008-2009 Actual Indirect Costs	115,928.57	520,205.64	520,205.64
2006-2007 Fixed Carry Forward	-5,760.73	0.00	0.00
Total Indirect Costs	121,689.30	520,205.64	520,205.64
Over/(Under) Recovery	27,477.31	0.00	42,478.27

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	115,928.57	520,205.64	520,205.64
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	27,477.31	0.00	42,478.27
Total Projected Indirect 2007-2008 (Numerator)	88,451.26	520,205.64	477,727.37
Direct Costs	3,207,883.99	2,803,606.92	2,803,606.92
Rate for 2010-2011 **	2.76*	18.55*	17.04**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 45050
Form R0418

*** Final ***

Suttons Bay Public Schools
P.O. Box 367
Suttons Bay, MI 49682

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	260,699.00	961,550.79	961,550.79
2006-2007 Fixed Carry Forward	-8,120.58	0.00	25,811.80
Total Indirect Costs	268,819.58	961,550.79	935,738.99
2006-2007 Direct Costs	7,924,339.11	7,223,487.32	7,223,487.32
2008-2009 Rate	3.39*	13.31*	12.95**

Comparison:			
2008-2009 Actual Direct Costs	8,327,106.02	7,563,299.76	7,563,299.76
Indirect costs based on rate ** multiplied by actual direct costs	282,288.89	1,006,675.20	979,447.32
2008-2009 Actual Indirect Costs	252,541.79	1,016,348.05	1,016,348.05
2006-2007 Fixed Carry Forward	-8,120.58	0.00	25,811.80
Total Indirect Costs	260,662.37	1,016,348.05	990,536.25
Over/(Under) Recovery	21,626.52	-9,672.85	-11,088.93

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	252,541.79	1,016,348.05	1,016,348.05
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	21,626.52	-9,672.85	-11,088.93
Total Projected Indirect 2007-2008 (Numerator)	230,915.27	1,026,020.90	1,027,436.98
Direct Costs	8,327,106.02	7,563,299.76	7,563,299.76
Rate for 2010-2011 **	2.77*	13.57*	13.58**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 46000
Form R0418

*** Final ***

Lenawee ISD
4107 N. Adrian Highway
Adrian, MI 49221

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	2,243,699.86	4,697,540.62	4,697,540.62
2006-2007 Fixed Carry Forward	-93,462.58	0.00	-164,867.95
Total Indirect Costs	2,337,162.44	4,697,540.62	4,862,408.57
2006-2007 Direct Costs	35,742,624.39	33,288,783.63	33,288,783.63
2008-2009 Rate	6.54*	14.11*	14.61**

Comparison:			
2008-2009 Actual Direct Costs	36,869,591.97	34,412,436.15	34,412,436.15
Indirect costs based on rate ** multiplied by actual direct costs	2,411,271.31	4,855,594.74	5,027,656.92
2008-2009 Actual Indirect Costs	2,385,803.97	4,842,959.79	4,842,959.79
2006-2007 Fixed Carry Forward	-93,462.58	0.00	-164,867.95
Total Indirect Costs	2,479,266.55	4,842,959.79	5,007,827.74
Over/(Under) Recovery	-67,995.24	12,634.95	19,829.18

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	2,385,803.97	4,842,959.79	4,842,959.79
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-67,995.24	12,634.95	19,829.18
Total Projected Indirect 2007-2008 (Numerator)	2,453,799.21	4,830,324.84	4,823,130.61
Direct Costs	36,869,591.97	34,412,436.15	34,412,436.15
Rate for 2010-2011 **	6.66*	14.04*	14.02**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 46010
Form R0418

*** Final ***

Adrian City School District
785 Riverside Avenue, Suite 1
Adrian, MI 49221

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,333,315.21	5,176,530.96	5,176,530.96
2006-2007 Fixed Carry Forward	164,505.51	0.00	-68,858.58
Total Indirect Costs	1,168,809.70	5,176,530.96	5,245,389.54
2006-2007 Direct Costs	32,941,648.32	29,098,432.57	29,098,432.57
2008-2009 Rate	3.55*	17.79*	18.03**

Comparison:			
2008-2009 Actual Direct Costs	32,379,525.86	28,986,456.12	28,986,456.12
Indirect costs based on rate ** multiplied by actual direct costs	1,149,473.17	4,347,968.42	5,226,258.04
2008-2009 Actual Indirect Costs	1,295,918.05	4,688,987.79	4,688,987.79
2006-2007 Fixed Carry Forward	164,505.51	0.00	-68,858.58
Total Indirect Costs	1,131,412.54	4,688,987.79	4,757,846.37
Over/(Under) Recovery	18,060.63	0.00	468,411.67

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,295,918.05	4,688,987.79	4,688,987.79
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	18,060.63	0.00	468,411.67
Total Projected Indirect 2007-2008 (Numerator)	1,277,857.42	4,688,987.79	4,220,576.12
Direct Costs	32,379,525.86	28,986,456.12	28,986,456.12
Rate for 2010-2011 **	3.95*	16.18*	14.56**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 46020
Form R0418

*** Final ***

Addison Community Schools
219 N. Comstock Street
Addison, MI 49220

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	278,152.18	1,456,741.24	1,456,741.24
2006-2007 Fixed Carry Forward	16,558.14	0.00	0.00
Total Indirect Costs	261,594.04	1,456,741.24	1,456,741.24
2006-2007 Direct Costs	8,460,417.67	7,281,828.61	7,281,828.61
2008-2009 Rate	3.09*	20.01*	20.01**

Comparison:			
2008-2009 Actual Direct Costs	8,124,555.26	7,043,804.88	7,043,804.88
Indirect costs based on rate ** multiplied by actual direct costs	251,048.76	1,056,570.73	1,409,465.36
2008-2009 Actual Indirect Costs	253,459.95	1,334,210.33	1,334,210.33
2006-2007 Fixed Carry Forward	16,558.14	0.00	0.00
Total Indirect Costs	236,901.81	1,334,210.33	1,334,210.33
Over/(Under) Recovery	14,146.95	0.00	75,255.03

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	253,459.95	1,334,210.33	1,334,210.33
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	14,146.95	0.00	75,255.03
Total Projected Indirect 2007-2008 (Numerator)	239,313.00	1,334,210.33	1,258,955.30
Direct Costs	8,124,555.26	7,043,804.88	7,043,804.88
Rate for 2010-2011 **	2.95*	18.94*	17.87**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 46040
Form R0418

*** Final ***

Blissfield Community Schools
630 S. Lane Street
Blissfield, MI 49228

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	393,162.15	1,356,609.79	1,356,609.79
2006-2007 Fixed Carry Forward	-12,258.93	0.00	81,441.26
Total Indirect Costs	405,421.08	1,356,609.79	1,275,168.53
2006-2007 Direct Costs	9,910,937.02	8,947,489.38	8,947,489.38
2008-2009 Rate	4.09*	15.16*	14.25**

Comparison:			
2008-2009 Actual Direct Costs	10,249,471.56	9,333,759.62	9,333,759.62
Indirect costs based on rate ** multiplied by actual direct costs	419,203.39	1,400,063.94	1,330,060.75
2008-2009 Actual Indirect Costs	409,418.36	1,325,130.30	1,325,130.30
2006-2007 Fixed Carry Forward	-12,258.93	0.00	81,441.26
Total Indirect Costs	421,677.29	1,325,130.30	1,243,689.04
Over/(Under) Recovery	-2,473.90	0.00	86,371.71

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	409,418.36	1,325,130.30	1,325,130.30
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-2,473.90	0.00	86,371.71
Total Projected Indirect 2007-2008 (Numerator)	411,892.26	1,325,130.30	1,238,758.59
Direct Costs	10,249,471.56	9,333,759.62	9,333,759.62
Rate for 2010-2011 **	4.02*	14.20*	13.27**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 46050
Form R0418

*** Final ***

Britton-Macon Area School District
201 College Avenue
Britton, MI 49229

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	168,632.46	583,359.99	583,359.99
2006-2007 Fixed Carry Forward	3,854.02	0.00	88,231.93
Total Indirect Costs	164,778.44	583,359.99	495,128.06
2006-2007 Direct Costs	4,034,322.43	3,619,594.90	3,619,594.90
2008-2009 Rate	4.08*	16.12*	13.68**

Comparison:			
2008-2009 Actual Direct Costs	4,098,705.24	3,668,927.87	3,668,927.87
Indirect costs based on rate ** multiplied by actual direct costs	167,227.17	550,339.18	501,909.33
2008-2009 Actual Indirect Costs	159,470.06	589,247.43	589,247.43
2006-2007 Fixed Carry Forward	3,854.02	0.00	88,231.93
Total Indirect Costs	155,616.04	589,247.43	501,015.50
Over/(Under) Recovery	11,611.13	0.00	893.83

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	159,470.06	589,247.43	589,247.43
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	11,611.13	0.00	893.83
Total Projected Indirect 2007-2008 (Numerator)	147,858.93	589,247.43	588,353.60
Direct Costs	4,098,705.24	3,668,927.87	3,668,927.87
Rate for 2010-2011 **	3.61*	16.06*	16.04**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 46060
Form R0418

*** Final ***

Clinton Community Schools
341 E. Michigan Avenue
Clinton, MI 49236

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	445,579.41	1,273,496.08	1,273,496.08
2006-2007 Fixed Carry Forward	13,729.50	0.00	82,306.89
Total Indirect Costs	431,849.91	1,273,496.08	1,191,189.19
2006-2007 Direct Costs	8,624,373.63	7,796,456.96	7,796,456.96
2008-2009 Rate	5.01*	16.33*	15.28**

Comparison:			
2008-2009 Actual Direct Costs	9,043,012.79	8,175,609.09	8,175,609.09
Indirect costs based on rate ** multiplied by actual direct costs	453,054.94	1,226,341.36	1,249,233.07
2008-2009 Actual Indirect Costs	418,480.33	1,285,884.03	1,285,884.03
2006-2007 Fixed Carry Forward	13,729.50	0.00	82,306.89
Total Indirect Costs	404,750.83	1,285,884.03	1,203,577.14
Over/(Under) Recovery	48,304.11	0.00	45,655.93

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	418,480.33	1,285,884.03	1,285,884.03
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	48,304.11	0.00	45,655.93
Total Projected Indirect 2007-2008 (Numerator)	370,176.22	1,285,884.03	1,240,228.10
Direct Costs	9,043,012.79	8,175,609.09	8,175,609.09
Rate for 2010-2011 **	4.09*	15.73*	15.17**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 46070
Form R0418

*** Final ***

Deerfield Public Schools
P.O. Box 217
Deerfield, MI 49238

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	78,745.74	364,622.54	364,622.54
2006-2007 Fixed Carry Forward	10,359.36	0.00	-4,816.74
Total Indirect Costs	68,386.38	364,622.54	369,439.28
2006-2007 Direct Costs	3,068,464.75	2,782,587.95	2,782,587.95
2008-2009 Rate	2.23*	13.10*	13.28**

Comparison:			
2008-2009 Actual Direct Costs	2,537,242.29	2,292,946.43	2,292,946.43
Indirect costs based on rate ** multiplied by actual direct costs	56,580.50	300,375.98	304,503.29
2008-2009 Actual Indirect Costs	97,849.10	342,144.96	342,144.96
2006-2007 Fixed Carry Forward	10,359.36	0.00	-4,816.74
Total Indirect Costs	87,489.74	342,144.96	346,961.70
Over/(Under) Recovery	-30,909.24	-41,768.98	-42,458.41

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	97,849.10	342,144.96	342,144.96
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-30,909.24	-41,768.98	-42,458.41
Total Projected Indirect 2007-2008 (Numerator)	128,758.34	383,913.94	384,603.37
Direct Costs	2,537,242.29	2,292,946.43	2,292,946.43
Rate for 2010-2011 **	5.07*	16.74*	16.77**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 46080
Form R0418

Hudson Area Schools
781 N. Maple Grove Avenue
Hudson, MI 49247

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	198,565.89	1,009,985.12	1,009,985.12
2006-2007 Fixed Carry Forward	-74,231.00	0.00	-27,668.79
Total Indirect Costs	272,796.89	1,009,985.12	1,037,653.91
2006-2007 Direct Costs	8,179,927.14	7,368,507.91	7,368,507.91
2008-2009 Rate	3.33*	13.71*	14.08**

Comparison:			
2008-2009 Actual Direct Costs	8,531,689.84	7,723,689.77	7,723,689.77
Indirect costs based on rate ** multiplied by actual direct costs	284,105.27	1,058,917.87	1,087,495.52
2008-2009 Actual Indirect Costs	300,675.53	1,108,675.60	1,108,675.60
2006-2007 Fixed Carry Forward	-74,231.00	0.00	-27,668.79
Total Indirect Costs	374,906.53	1,108,675.60	1,136,344.39
Over/(Under) Recovery	-90,801.26	-49,757.73	-48,848.87

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	300,675.53	1,108,675.60	1,108,675.60
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-90,801.26	-49,757.73	-48,848.87
Total Projected Indirect 2007-2008 (Numerator)	391,476.79	1,158,433.33	1,157,524.47
Direct Costs	8,531,689.84	7,723,689.77	7,723,689.77
Rate for 2010-2011 **	4.59*	15.00*	14.99**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 46090
Form R0418

Madison School District (Lenawee)
3498 Treat Highway
Adrian, MI 49221

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	169,261.46	1,063,356.30	1,063,356.30
2006-2007 Fixed Carry Forward	-85,435.90	0.00	365,086.69
Total Indirect Costs	254,697.36	1,063,356.30	698,269.61
2006-2007 Direct Costs	11,975,079.57	11,080,984.73	11,080,984.73
2008-2009 Rate	2.13*	9.60*	6.30**

Comparison:			
2008-2009 Actual Direct Costs	12,675,545.18	11,670,122.31	11,670,122.31
Indirect costs based on rate ** multiplied by actual direct costs	269,989.11	1,120,331.74	735,217.71
2008-2009 Actual Indirect Costs	181,360.50	1,186,783.37	1,186,783.37
2006-2007 Fixed Carry Forward	-85,435.90	0.00	365,086.69
Total Indirect Costs	266,796.40	1,186,783.37	821,696.68
Over/(Under) Recovery	3,192.71	-66,451.63	-86,478.97

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	181,360.50	1,186,783.37	1,186,783.37
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	3,192.71	-66,451.63	-86,478.97
Total Projected Indirect 2007-2008 (Numerator)	178,167.79	1,253,235.00	1,273,262.34
Direct Costs	12,675,545.18	11,670,122.31	11,670,122.31
Rate for 2010-2011 **	1.41*	10.74*	10.91**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 46100
Form R0418

*** Final ***

Morenci Area Schools
500 Page Street
Morenci, MI 49256

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	239,264.87	769,514.45	769,514.45
2006-2007 Fixed Carry Forward	10,021.05	0.00	155,549.17
Total Indirect Costs	229,243.82	769,514.45	613,965.28
2006-2007 Direct Costs	6,867,380.82	6,337,131.24	6,337,131.24
2008-2009 Rate	3.34*	12.14*	9.69**

Comparison:			
2008-2009 Actual Direct Costs	6,644,147.07	6,081,010.54	6,081,010.54
Indirect costs based on rate ** multiplied by actual direct costs	221,914.51	738,234.68	589,249.92
2008-2009 Actual Indirect Costs	261,234.92	824,371.45	824,371.45
2006-2007 Fixed Carry Forward	10,021.05	0.00	155,549.17
Total Indirect Costs	251,213.87	824,371.45	668,822.28
Over/(Under) Recovery	-29,299.36	-86,136.77	-79,572.36

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	261,234.92	824,371.45	824,371.45
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-29,299.36	-86,136.77	-79,572.36
Total Projected Indirect 2007-2008 (Numerator)	290,534.28	910,508.22	903,943.81
Direct Costs	6,644,147.07	6,081,010.54	6,081,010.54
Rate for 2010-2011 **	4.37*	14.97*	14.87**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 46110
Form R0418

*** Final ***

Onsted Community Schools
P.O. Box 220
Onsted, MI 49265

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	329,083.97	1,571,536.08	1,571,536.08
2006-2007 Fixed Carry Forward	-30,238.28	27,080.60	27,080.60
Total Indirect Costs	359,322.25	1,544,455.48	1,544,455.48
2006-2007 Direct Costs	13,557,430.22	12,314,978.11	12,314,978.11
2008-2009 Rate	2.65*	12.54*	12.54**

Comparison:			
2008-2009 Actual Direct Costs	13,509,881.63	12,274,637.34	12,274,637.34
Indirect costs based on rate ** multiplied by actual direct costs	358,011.86	1,539,239.52	1,539,239.52
2008-2009 Actual Indirect Costs	331,469.89	1,566,714.18	1,566,714.18
2006-2007 Fixed Carry Forward	-30,238.28	27,080.60	27,080.60
Total Indirect Costs	361,708.17	1,539,633.58	1,539,633.58
Over/(Under) Recovery	-3,696.31	-394.06	-394.06

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	331,469.89	1,566,714.18	1,566,714.18
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-3,696.31	-394.06	-394.06
Total Projected Indirect 2007-2008 (Numerator)	335,166.20	1,567,108.24	1,567,108.24
Direct Costs	13,509,881.63	12,274,637.34	12,274,637.34
Rate for 2010-2011 **	2.48*	12.77*	12.77**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 46130
Form R0418

*** Final ***

Sand Creek Community Schools
6850 Sand Creek Highway
Sand Creek, MI 49279

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	111,114.52	941,097.57	941,097.57
2006-2007 Fixed Carry Forward	-13,005.84	0.00	-79,764.95
Total Indirect Costs	124,120.36	941,097.57	1,020,862.52
2006-2007 Direct Costs	6,862,122.07	6,032,139.02	6,032,139.02
2008-2009 Rate	1.81*	15.60*	16.92**

Comparison:			
2008-2009 Actual Direct Costs	7,230,203.04	6,345,763.33	6,345,763.33
Indirect costs based on rate ** multiplied by actual direct costs	130,866.68	951,864.50	1,073,703.16
2008-2009 Actual Indirect Costs	114,793.76	999,233.47	999,233.47
2006-2007 Fixed Carry Forward	-13,005.84	0.00	-79,764.95
Total Indirect Costs	127,799.60	999,233.47	1,078,998.42
Over/(Under) Recovery	3,067.08	0.00	-5,295.26

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	114,793.76	999,233.47	999,233.47
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	3,067.08	0.00	-5,295.26
Total Projected Indirect 2007-2008 (Numerator)	111,726.68	999,233.47	1,004,528.73
Direct Costs	7,230,203.04	6,345,763.33	6,345,763.33
Rate for 2010-2011 **	1.55*	15.75*	15.83**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 46140
Form R0418

*** Final ***

Tecumseh Public Schools
212 N. Ottawa Street
Tecumseh, MI 49286

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,277,801.02	3,982,805.38	3,982,805.38
2006-2007 Fixed Carry Forward	191,107.39	0.00	0.00
Total Indirect Costs	1,086,693.63	3,982,805.38	3,982,805.38
2006-2007 Direct Costs	25,521,824.91	22,816,820.55	22,816,820.55
2008-2009 Rate	4.26*	17.46*	17.46**

Comparison:			
2008-2009 Actual Direct Costs	24,211,222.82	21,664,577.11	21,664,577.11
Indirect costs based on rate ** multiplied by actual direct costs	1,031,398.09	3,249,686.57	3,782,635.16
2008-2009 Actual Indirect Costs	1,166,825.77	3,713,471.48	3,713,471.48
2006-2007 Fixed Carry Forward	191,107.39	0.00	0.00
Total Indirect Costs	975,718.38	3,713,471.48	3,713,471.48
Over/(Under) Recovery	55,679.71	0.00	69,163.68

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,166,825.77	3,713,471.48	3,713,471.48
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	55,679.71	0.00	69,163.68
Total Projected Indirect 2007-2008 (Numerator)	1,111,146.06	3,713,471.48	3,644,307.80
Direct Costs	24,211,222.82	21,664,577.11	21,664,577.11
Rate for 2010-2011 **	4.59*	17.14*	16.82**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 47000
Form R0418

*** Final ***

Livingston ESA
1425 W. Grand River Avenue
Howell, MI 48843

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,913,452.84	2,890,235.76	2,890,235.76
2006-2007 Fixed Carry Forward	-243,783.50	-285,061.57	-285,061.57
Total Indirect Costs	2,157,236.34	3,175,297.33	3,175,297.33
2006-2007 Direct Costs	33,372,396.33	32,395,613.41	32,395,613.41
2008-2009 Rate	6.46*	9.80*	9.80**

Comparison:			
2008-2009 Actual Direct Costs	32,510,006.01	31,451,984.37	31,451,984.37
Indirect costs based on rate ** multiplied by actual direct costs	2,100,146.39	3,082,294.47	3,082,294.47
2008-2009 Actual Indirect Costs	2,144,299.03	3,202,320.67	3,202,320.67
2006-2007 Fixed Carry Forward	-243,783.50	-285,061.57	-285,061.57
Total Indirect Costs	2,388,082.53	3,487,382.24	3,487,382.24
Over/(Under) Recovery	-287,936.14	-405,087.77	-405,087.77

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	2,144,299.03	3,202,320.67	3,202,320.67
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-287,936.14	-405,087.77	-405,087.77
Total Projected Indirect 2007-2008 (Numerator)	2,432,235.17	3,607,408.44	3,607,408.44
Direct Costs	32,510,006.01	31,451,984.37	31,451,984.37
Rate for 2010-2011 **	7.48*	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 2010-2011 Indirect Cost Rates
School District 47010
Form R0418

Brighton Area Schools
125 S. Church Street
Brighton, MI 48116

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,429,357.45	7,995,407.80	7,995,407.80
2006-2007 Fixed Carry Forward	59,516.98	0.00	0.00
Total Indirect Costs	1,369,840.47	7,995,407.80	7,995,407.80
2006-2007 Direct Costs	58,006,777.15	51,440,726.80	51,440,726.80
2008-2009 Rate	2.36*	15.54*	15.54**

Comparison:			
2008-2009 Actual Direct Costs	59,316,879.93	52,584,235.87	52,584,235.87
Indirect costs based on rate ** multiplied by actual direct costs	1,399,878.37	7,887,635.38	8,171,590.25
2008-2009 Actual Indirect Costs	1,410,961.43	8,143,605.49	8,143,605.49
2006-2007 Fixed Carry Forward	59,516.98	0.00	0.00
Total Indirect Costs	1,351,444.45	8,143,605.49	8,143,605.49
Over/(Under) Recovery	48,433.92	0.00	27,984.76

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,410,961.43	8,143,605.49	8,143,605.49
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	48,433.92	0.00	27,984.76
Total Projected Indirect 2007-2008 (Numerator)	1,362,527.51	8,143,605.49	8,115,620.73
Direct Costs	59,316,879.93	52,584,235.87	52,584,235.87
Rate for 2010-2011 **	2.30*	15.49*	15.43**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 47030
Form R0418

*** Final ***

Fowlerville Community Schools
7677 Sharpe Road
Fowlerville, MI 48836

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	683,684.20	3,080,129.60	3,080,129.60
2006-2007 Fixed Carry Forward	-121.47	0.00	-157,079.04
Total Indirect Costs	683,805.67	3,080,129.60	3,237,208.64
2006-2007 Direct Costs	23,657,307.09	21,260,861.69	21,260,861.69
2008-2009 Rate	2.89*	14.49*	15.23**

Comparison:			
2008-2009 Actual Direct Costs	24,911,719.96	22,311,257.98	22,311,257.98
Indirect costs based on rate ** multiplied by actual direct costs	719,948.71	3,232,901.28	3,398,004.59
2008-2009 Actual Indirect Costs	748,087.35	3,348,549.33	3,348,549.33
2006-2007 Fixed Carry Forward	-121.47	0.00	-157,079.04
Total Indirect Costs	748,208.82	3,348,549.33	3,505,628.37
Over/(Under) Recovery	-28,260.11	-115,648.05	-107,623.78

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	748,087.35	3,348,549.33	3,348,549.33
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-28,260.11	-115,648.05	-107,623.78
Total Projected Indirect 2007-2008 (Numerator)	776,347.46	3,464,197.38	3,456,173.11
Direct Costs	24,911,719.96	22,311,257.98	22,311,257.98
Rate for 2010-2011 **	3.12*	15.53*	15.49**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 47060
Form R0418

*** Final ***

Hartland Consolidated Schools
9525 E. Highland Rd
Howell, MI 48843

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,129,429.73	6,230,983.41	6,230,983.41
2006-2007 Fixed Carry Forward	-23,636.60	0.00	1,018,229.45
Total Indirect Costs	1,153,066.33	6,230,983.41	5,212,753.96
2006-2007 Direct Costs	43,987,570.04	38,886,016.36	38,886,016.36
2008-2009 Rate	2.62*	16.02*	13.41**

Comparison:			
2008-2009 Actual Direct Costs	46,091,860.83	40,833,227.71	40,833,227.71
Indirect costs based on rate ** multiplied by actual direct costs	1,207,606.75	6,124,984.16	5,475,735.84
2008-2009 Actual Indirect Costs	1,116,259.40	6,374,892.52	6,374,892.52
2006-2007 Fixed Carry Forward	-23,636.60	0.00	1,018,229.45
Total Indirect Costs	1,139,896.00	6,374,892.52	5,356,663.07
Over/(Under) Recovery	67,710.75	0.00	119,072.77

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,116,259.40	6,374,892.52	6,374,892.52
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	67,710.75	0.00	119,072.77
Total Projected Indirect 2007-2008 (Numerator)	1,048,548.65	6,374,892.52	6,255,819.75
Direct Costs	46,091,860.83	40,833,227.71	40,833,227.71
Rate for 2010-2011 **	2.27*	15.61*	15.32**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 47070
Form R0418

Howell Public Schools
411 N. Highlander Way
Howell, MI 48843

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	3,191,875.52	8,842,991.82	8,842,991.82
2006-2007 Fixed Carry Forward	217,979.52	0.00	626,522.20
Total Indirect Costs	2,973,896.00	8,842,991.82	8,216,469.62
2006-2007 Direct Costs	63,043,072.22	57,391,955.92	57,391,955.92
2008-2009 Rate	4.72*	15.41*	14.32**

Comparison:			
2008-2009 Actual Direct Costs	61,479,137.10	55,768,150.28	55,768,150.28
Indirect costs based on rate ** multiplied by actual direct costs	2,901,815.27	8,365,222.54	7,985,999.12
2008-2009 Actual Indirect Costs	2,510,514.68	8,221,501.50	8,221,501.50
2006-2007 Fixed Carry Forward	217,979.52	0.00	626,522.20
Total Indirect Costs	2,292,535.16	8,221,501.50	7,594,979.30
Over/(Under) Recovery	609,280.11	0.00	391,019.82

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	2,510,514.68	8,221,501.50	8,221,501.50
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	609,280.11	0.00	391,019.82
Total Projected Indirect 2007-2008 (Numerator)	1,901,234.57	8,221,501.50	7,830,481.68
Direct Costs	61,479,137.10	55,768,150.28	55,768,150.28
Rate for 2010-2011 **	3.09*	14.74*	14.04**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 47080
Form R0418

Pinckney Community Schools
2130 East M-36
Pinckney, MI 48169

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,511,285.50	5,786,174.06	5,786,174.06
2006-2007 Fixed Carry Forward	-111,020.66	0.00	-423,638.47
Total Indirect Costs	1,622,306.16	5,786,174.06	6,209,812.53
2006-2007 Direct Costs	37,680,949.57	33,406,061.01	33,406,061.01
2008-2009 Rate	4.31*	17.32*	18.59**

Comparison:			
2008-2009 Actual Direct Costs	36,249,250.01	32,671,663.89	32,671,663.89
Indirect costs based on rate ** multiplied by actual direct costs	1,562,342.68	4,900,749.58	6,073,662.32
2008-2009 Actual Indirect Costs	1,358,679.75	4,936,265.87	4,936,265.87
2006-2007 Fixed Carry Forward	-111,020.66	0.00	-423,638.47
Total Indirect Costs	1,469,700.41	4,936,265.87	5,359,904.34
Over/(Under) Recovery	92,642.27	0.00	713,757.98

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,358,679.75	4,936,265.87	4,936,265.87
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	92,642.27	0.00	713,757.98
Total Projected Indirect 2007-2008 (Numerator)	1,266,037.48	4,936,265.87	4,222,507.89
Direct Costs	36,249,250.01	32,671,663.89	32,671,663.89
Rate for 2010-2011 **	3.49*	15.11*	12.92**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 47901
Form R0418

*** Final ***

Kensington Woods High School
3700 Cleary Drive
Howell, MI 48843

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	413,604.00	502,224.00	502,224.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	413,604.00	502,224.00	502,224.00
2006-2007 Direct Costs	1,258,245.00	1,169,625.00	1,169,625.00
2008-2009 Rate	32.87*	42.94*	42.94**

Comparison:			
2008-2009 Actual Direct Costs	1,923,611.00	1,559,105.00	1,559,105.00
Indirect costs based on rate ** multiplied by actual direct costs	288,541.65	233,865.75	389,776.25
2008-2009 Actual Indirect Costs	131,786.00	496,292.00	496,292.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	131,786.00	496,292.00	496,292.00
Over/(Under) Recovery	0.00	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	131,786.00	496,292.00	496,292.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	131,786.00	496,292.00	496,292.00
Direct Costs	1,923,611.00	1,559,105.00	1,559,105.00
Rate for 2010-2011 **	6.85*	31.83*	31.83**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 47902
Form R0418

Charyl Stockwell Academy
9758 E. Highland Road
Howell, MI 48843

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	468,900.00	910,583.00	910,583.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	468,900.00	910,583.00	910,583.00
2006-2007 Direct Costs	3,955,293.00	3,513,610.00	3,513,610.00
2008-2009 Rate	11.86*	25.92*	25.92**

Comparison:			
2008-2009 Actual Direct Costs	5,182,854.00	4,575,136.00	4,575,136.00
Indirect costs based on rate ** multiplied by actual direct costs	614,686.48	686,270.40	1,143,784.00
2008-2009 Actual Indirect Costs	258,815.00	866,533.00	866,533.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	258,815.00	866,533.00	866,533.00
Over/(Under) Recovery	355,871.48	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	258,815.00	866,533.00	866,533.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	355,871.48	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	-97,056.48	866,533.00	866,533.00
Direct Costs	5,182,854.00	4,575,136.00	4,575,136.00
Rate for 2010-2011 **	0.00*	18.94*	18.94**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 48040
Form R0418

Tahquamenon Area Schools
700 Newberry Avenue
Newberry, MI 49868

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	323,025.91	1,111,838.07	1,111,838.07
2006-2007 Fixed Carry Forward	-110,344.32	-168,879.44	-168,879.44
Total Indirect Costs	433,370.23	1,280,717.51	1,280,717.51
2006-2007 Direct Costs	9,153,927.68	8,365,115.52	8,365,115.52
2008-2009 Rate	4.73*	15.31*	15.31**

Comparison:			
2008-2009 Actual Direct Costs	8,527,728.69	7,806,647.24	7,806,647.24
Indirect costs based on rate ** multiplied by actual direct costs	403,361.57	1,170,997.09	1,195,197.69
2008-2009 Actual Indirect Costs	404,592.77	1,125,674.22	1,125,674.22
2006-2007 Fixed Carry Forward	-110,344.32	-168,879.44	-168,879.44
Total Indirect Costs	514,937.09	1,294,553.66	1,294,553.66
Over/(Under) Recovery	-111,575.52	0.00	-99,355.97

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	404,592.77	1,125,674.22	1,125,674.22
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-111,575.52	0.00	-99,355.97
Total Projected Indirect 2007-2008 (Numerator)	516,168.29	1,125,674.22	1,225,030.19
Direct Costs	8,527,728.69	7,806,647.24	7,806,647.24
Rate for 2010-2011 **	6.05*	14.42*	15.69**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 49010
Form R0418

St. Ignace Area Schools
W429 Portage St.
St. Ignace, MI 49781

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	114,832.02	760,081.66	760,081.66
2006-2007 Fixed Carry Forward	48,871.66	25,222.11	25,222.11
Total Indirect Costs	65,960.36	734,859.55	734,859.55
2006-2007 Direct Costs	6,360,953.23	5,715,703.59	5,715,703.59
2008-2009 Rate	1.04*	12.86*	12.86**

Comparison:			
2008-2009 Actual Direct Costs	6,164,237.73	5,494,298.83	5,494,298.83
Indirect costs based on rate ** multiplied by actual direct costs	64,108.07	706,566.83	706,566.83
2008-2009 Actual Indirect Costs	125,946.83	795,885.73	795,885.73
2006-2007 Fixed Carry Forward	48,871.66	25,222.11	25,222.11
Total Indirect Costs	77,075.17	770,663.62	770,663.62
Over/(Under) Recovery	-12,967.10	-64,096.79	-64,096.79

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	125,946.83	795,885.73	795,885.73
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-12,967.10	-64,096.79	-64,096.79
Total Projected Indirect 2007-2008 (Numerator)	138,913.93	859,982.52	859,982.52
Direct Costs	6,164,237.73	5,494,298.83	5,494,298.83
Rate for 2010-2011 **	2.25*	15.65*	15.65**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 49020
Form R0418

Bois Blanc Pines School District
P.O. Box 876
Pointe Aux Pins, MI 49775

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	6,010.61	21,605.21	21,605.21
2006-2007 Fixed Carry Forward	-1,238.32	0.00	0.00
Total Indirect Costs	7,248.93	21,605.21	21,605.21
2006-2007 Direct Costs	70,248.00	54,653.40	54,653.40
2008-2009 Rate	10.32*	39.53*	39.53**

Comparison:			
2008-2009 Actual Direct Costs	80,707.20	66,584.82	66,584.82
Indirect costs based on rate ** multiplied by actual direct costs	8,328.98	9,987.72	16,646.21
2008-2009 Actual Indirect Costs	6,283.99	20,406.37	20,406.37
2006-2007 Fixed Carry Forward	-1,238.32	0.00	0.00
Total Indirect Costs	7,522.31	20,406.37	20,406.37
Over/(Under) Recovery	806.67	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	6,283.99	20,406.37	20,406.37
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	806.67	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	5,477.32	20,406.37	20,406.37
Direct Costs	80,707.20	66,584.82	66,584.82
Rate for 2010-2011 **	6.79*	30.65*	30.65**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 49040
Form R0418

*** Final ***

Les Cheneaux Community Schools
P.O. Box 366
Cedarville, MI 49719

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	195,998.10	608,739.13	608,739.13
2006-2007 Fixed Carry Forward	42,514.16	0.00	0.00
Total Indirect Costs	153,483.94	608,739.13	608,739.13
2006-2007 Direct Costs	3,572,379.67	3,159,638.64	3,159,638.64
2008-2009 Rate	4.30*	19.27*	19.27**

Comparison:			
2008-2009 Actual Direct Costs	3,337,622.17	2,875,663.25	2,875,663.25
Indirect costs based on rate ** multiplied by actual direct costs	143,517.75	431,349.49	554,140.31
2008-2009 Actual Indirect Costs	196,072.18	658,031.10	658,031.10
2006-2007 Fixed Carry Forward	42,514.16	0.00	0.00
Total Indirect Costs	153,558.02	658,031.10	658,031.10
Over/(Under) Recovery	-10,040.27	0.00	-103,890.79

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	196,072.18	658,031.10	658,031.10
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-10,040.27	0.00	-103,890.79
Total Projected Indirect 2007-2008 (Numerator)	206,112.45	658,031.10	761,921.89
Direct Costs	3,337,622.17	2,875,663.25	2,875,663.25
Rate for 2010-2011 **	6.18*	22.88*	26.50**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 49055
Form R0418

*** Final ***

Engadine Consolidated Schools
W13920 Melville Street
Engadine, MI 49827

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	130,961.57	396,593.22	396,593.22
2006-2007 Fixed Carry Forward	4,402.72	0.00	15,540.93
Total Indirect Costs	126,558.85	396,593.22	381,052.29
2006-2007 Direct Costs	2,564,587.35	2,298,955.70	2,298,955.70
2008-2009 Rate	4.93*	17.25*	16.58**

Comparison:			
2008-2009 Actual Direct Costs	2,759,144.62	2,483,923.68	2,483,923.68
Indirect costs based on rate ** multiplied by actual direct costs	136,025.83	372,588.55	411,834.55
2008-2009 Actual Indirect Costs	133,186.22	408,407.16	408,407.16
2006-2007 Fixed Carry Forward	4,402.72	0.00	15,540.93
Total Indirect Costs	128,783.50	408,407.16	392,866.23
Over/(Under) Recovery	7,242.33	0.00	18,968.32

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	133,186.22	408,407.16	408,407.16
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	7,242.33	0.00	18,968.32
Total Projected Indirect 2007-2008 (Numerator)	125,943.89	408,407.16	389,438.84
Direct Costs	2,759,144.62	2,483,923.68	2,483,923.68
Rate for 2010-2011 **	4.56*	16.44*	15.68**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 49070
Form R0418

*** Final ***

Moran Township School District
W1828 Gros Cap Road
St. Ignace, MI 49781

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	50,681.13	133,519.78	133,519.78
2006-2007 Fixed Carry Forward	-21,946.03	0.00	-45,500.64
Total Indirect Costs	72,627.16	133,519.78	179,020.42
2006-2007 Direct Costs	811,726.03	728,887.38	728,887.38
2008-2009 Rate	8.95*	18.32*	24.56**

Comparison:			
2008-2009 Actual Direct Costs	909,851.74	831,838.44	831,838.44
Indirect costs based on rate ** multiplied by actual direct costs	81,431.73	124,775.77	204,299.52
2008-2009 Actual Indirect Costs	30,588.73	108,602.03	108,602.03
2006-2007 Fixed Carry Forward	-21,946.03	0.00	-45,500.64
Total Indirect Costs	52,534.76	108,602.03	154,102.67
Over/(Under) Recovery	28,896.97	0.00	50,196.85

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	30,588.73	108,602.03	108,602.03
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	28,896.97	0.00	50,196.85
Total Projected Indirect 2007-2008 (Numerator)	1,691.76	108,602.03	58,405.18
Direct Costs	909,851.74	831,838.44	831,838.44
Rate for 2010-2011 **	0.19*	13.06*	7.02**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 49110
Form R0418

*** Final ***

Mackinac Island Public Schools
P.O. Box 340
Mackinac Island, MI 49757

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	2,695.34	163,179.09	163,179.09
2006-2007 Fixed Carry Forward	9,616.00	0.00	10,621.45
Total Indirect Costs	-6,920.66	163,179.09	152,557.64
2006-2007 Direct Costs	1,295,930.20	1,135,446.45	1,135,446.45
2008-2009 Rate	0.00*	14.37*	13.44**

Comparison:			
2008-2009 Actual Direct Costs	1,423,543.38	1,234,041.07	1,234,041.07
Indirect costs based on rate ** multiplied by actual direct costs	0.00	177,331.70	165,855.12
2008-2009 Actual Indirect Costs	20,136.42	209,638.73	209,638.73
2006-2007 Fixed Carry Forward	9,616.00	0.00	10,621.45
Total Indirect Costs	10,520.42	209,638.73	199,017.28
Over/(Under) Recovery	0.00	-32,307.03	-33,162.16

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	20,136.42	209,638.73	209,638.73
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-32,307.03	-33,162.16
Total Projected Indirect 2007-2008 (Numerator)	20,136.42	241,945.76	242,800.89
Direct Costs	1,423,543.38	1,234,041.07	1,234,041.07
Rate for 2010-2011 **	1.41*	19.61*	19.68**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 50000
Form R0418

Macomb ISD
44001 Garfield Road
Clinton Township, MI 48038

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	3,948,956.56	10,124,353.40	10,124,353.40
2006-2007 Fixed Carry Forward	-1,042,939.71	-2,378,102.82	-2,378,102.82
Total Indirect Costs	4,991,896.27	12,502,456.22	12,502,456.22
2006-2007 Direct Costs	91,593,537.23	85,418,140.39	85,418,140.39
2008-2009 Rate	5.45*	14.64*	14.64**

Comparison:			
2008-2009 Actual Direct Costs	99,842,762.68	92,942,203.03	92,942,203.03
Indirect costs based on rate ** multiplied by actual direct costs	5,441,430.57	13,606,738.52	13,606,738.52
2008-2009 Actual Indirect Costs	4,389,851.28	11,290,410.93	11,290,410.93
2006-2007 Fixed Carry Forward	-1,042,939.71	-2,378,102.82	-2,378,102.82
Total Indirect Costs	5,432,790.99	13,668,513.75	13,668,513.75
Over/(Under) Recovery	8,639.58	-61,775.23	-61,775.23

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	4,389,851.28	11,290,410.93	11,290,410.93
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	8,639.58	-61,775.23	-61,775.23
Total Projected Indirect 2007-2008 (Numerator)	4,381,211.70	11,352,186.16	11,352,186.16
Direct Costs	99,842,762.68	92,942,203.03	92,942,203.03
Rate for 2010-2011 **	4.39*	12.21*	12.21**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 50010
Form R0418

Center Line Public Schools
26400 Arsenal
Center Line, MI 48015

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	972,286.78	5,172,487.34	5,172,487.34
2006-2007 Fixed Carry Forward	-211,901.44	0.00	-667,652.17
Total Indirect Costs	1,184,188.22	5,172,487.34	5,840,139.51
2006-2007 Direct Costs	30,770,167.54	26,569,966.98	26,569,966.98
2008-2009 Rate	3.85*	19.47*	21.98**

Comparison:			
2008-2009 Actual Direct Costs	32,174,259.22	28,080,620.29	28,080,620.29
Indirect costs based on rate ** multiplied by actual direct costs	1,238,708.98	4,212,093.04	6,172,120.34
2008-2009 Actual Indirect Costs	1,008,407.53	5,102,046.46	5,102,046.46
2006-2007 Fixed Carry Forward	-211,901.44	0.00	-667,652.17
Total Indirect Costs	1,220,308.97	5,102,046.46	5,769,698.63
Over/(Under) Recovery	18,400.01	0.00	402,421.71

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,008,407.53	5,102,046.46	5,102,046.46
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	18,400.01	0.00	402,421.71
Total Projected Indirect 2007-2008 (Numerator)	990,007.52	5,102,046.46	4,699,624.75
Direct Costs	32,174,259.22	28,080,620.29	28,080,620.29
Rate for 2010-2011 **	3.08*	18.17*	16.74**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 50020
Form R0418

*** Final ***

East Detroit Public Schools
15115 Deerfield Avenue
Eastpointe, MI 48021

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,626,092.35	9,091,448.45	9,091,448.45
2006-2007 Fixed Carry Forward	-217,428.48	0.00	0.00
Total Indirect Costs	1,843,520.83	9,091,448.45	9,091,448.45
2006-2007 Direct Costs	49,788,082.73	42,322,726.63	42,322,726.63
2008-2009 Rate	3.70*	21.48*	21.48**

Comparison:			
2008-2009 Actual Direct Costs	49,970,435.15	42,807,463.34	42,807,463.34
Indirect costs based on rate ** multiplied by actual direct costs	1,848,906.10	6,421,119.50	9,195,043.13
2008-2009 Actual Indirect Costs	1,624,633.03	8,787,604.84	8,787,604.84
2006-2007 Fixed Carry Forward	-217,428.48	0.00	0.00
Total Indirect Costs	1,842,061.51	8,787,604.84	8,787,604.84
Over/(Under) Recovery	6,844.59	0.00	407,438.29

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,624,633.03	8,787,604.84	8,787,604.84
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	6,844.59	0.00	407,438.29
Total Projected Indirect 2007-2008 (Numerator)	1,617,788.44	8,787,604.84	8,380,166.55
Direct Costs	49,970,435.15	42,807,463.34	42,807,463.34
Rate for 2010-2011 **	3.24*	20.53*	19.58**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 50030
Form R0418

*** Final ***

Roseville Community Schools
18975 Church Street
Roseville, MI 48066

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	2,260,131.31	9,235,151.46	9,235,151.46
2006-2007 Fixed Carry Forward	-253,149.66	0.00	0.00
Total Indirect Costs	2,513,280.97	9,235,151.46	9,235,151.46
2006-2007 Direct Costs	57,761,969.16	50,786,949.01	50,786,949.01
2008-2009 Rate	4.35*	18.18*	18.18**

Comparison:			
2008-2009 Actual Direct Costs	60,134,661.36	52,843,338.73	52,843,338.73
Indirect costs based on rate ** multiplied by actual direct costs	2,615,857.77	7,926,500.81	9,606,918.98
2008-2009 Actual Indirect Costs	2,384,553.72	9,675,876.35	9,675,876.35
2006-2007 Fixed Carry Forward	-253,149.66	0.00	0.00
Total Indirect Costs	2,637,703.38	9,675,876.35	9,675,876.35
Over/(Under) Recovery	-21,845.61	0.00	-68,957.37

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	2,384,553.72	9,675,876.35	9,675,876.35
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-21,845.61	0.00	-68,957.37
Total Projected Indirect 2007-2008 (Numerator)	2,406,399.33	9,675,876.35	9,744,833.72
Direct Costs	60,134,661.36	52,843,338.73	52,843,338.73
Rate for 2010-2011 **	4.00*	18.31*	18.44**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 50040
Form R0418

*** Final ***

Anchor Bay School District
5201 County Line Road
Casco, MI 48064

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	822,175.15	7,311,980.79	7,311,980.79
2006-2007 Fixed Carry Forward	139,616.58	0.00	678,249.95
Total Indirect Costs	682,558.57	7,311,980.79	6,633,730.84
2006-2007 Direct Costs	53,856,170.20	47,366,364.56	47,366,364.56
2008-2009 Rate	1.27*	15.44*	14.01**

Comparison:			
2008-2009 Actual Direct Costs	56,075,107.69	49,455,980.06	49,455,980.06
Indirect costs based on rate ** multiplied by actual direct costs	712,153.87	7,418,397.01	6,928,782.81
2008-2009 Actual Indirect Costs	939,177.60	7,558,305.23	7,558,305.23
2006-2007 Fixed Carry Forward	139,616.58	0.00	678,249.95
Total Indirect Costs	799,561.02	7,558,305.23	6,880,055.28
Over/(Under) Recovery	-87,407.15	0.00	48,727.53

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	939,177.60	7,558,305.23	7,558,305.23
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-87,407.15	0.00	48,727.53
Total Projected Indirect 2007-2008 (Numerator)	1,026,584.75	7,558,305.23	7,509,577.70
Direct Costs	56,075,107.69	49,455,980.06	49,455,980.06
Rate for 2010-2011 **	1.83*	15.28*	15.18**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 50050
Form R0418

*** Final ***

Armada Area Schools
74500 Burk Street
Armada, MI 48005

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	733,038.98	2,285,091.38	2,285,091.38
2006-2007 Fixed Carry Forward	-10,533.69	0.00	15,836.53
Total Indirect Costs	743,572.67	2,285,091.38	2,269,254.85
2006-2007 Direct Costs	15,809,195.05	14,257,142.65	14,257,142.65
2008-2009 Rate	4.70*	16.03*	15.92**

Comparison:			
2008-2009 Actual Direct Costs	16,277,388.38	14,061,492.77	14,061,492.77
Indirect costs based on rate ** multiplied by actual direct costs	765,037.25	2,109,223.92	2,238,589.65
2008-2009 Actual Indirect Costs	861,024.83	3,076,920.44	3,076,920.44
2006-2007 Fixed Carry Forward	-10,533.69	0.00	15,836.53
Total Indirect Costs	871,558.52	3,076,920.44	3,061,083.91
Over/(Under) Recovery	-106,521.27	0.00	-822,494.26

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	861,024.83	3,076,920.44	3,076,920.44
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-106,521.27	0.00	-822,494.26
Total Projected Indirect 2007-2008 (Numerator)	967,546.10	3,076,920.44	3,899,414.70
Direct Costs	16,277,388.38	14,061,492.77	14,061,492.77
Rate for 2010-2011 **	5.94*	21.88*	27.73**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 50070
Form R0418

Clintondale Community Schools
35100 Little Mack Avenue
Clinton Township, MI 48035

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,598,129.05	5,903,047.27	5,903,047.27
2006-2007 Fixed Carry Forward	127,439.41	0.00	0.00
Total Indirect Costs	1,470,689.64	5,903,047.27	5,903,047.27
2006-2007 Direct Costs	31,150,990.92	26,846,072.70	26,846,072.70
2008-2009 Rate	4.72*	21.99*	21.99**

Comparison:			
2008-2009 Actual Direct Costs	31,594,906.63	27,956,306.28	27,956,306.28
Indirect costs based on rate ** multiplied by actual direct costs	1,491,279.59	4,193,445.94	6,147,591.75
2008-2009 Actual Indirect Costs	1,182,548.65	4,821,149.00	4,821,149.00
2006-2007 Fixed Carry Forward	127,439.41	0.00	0.00
Total Indirect Costs	1,055,109.24	4,821,149.00	4,821,149.00
Over/(Under) Recovery	436,170.35	0.00	1,326,442.75

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,182,548.65	4,821,149.00	4,821,149.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	436,170.35	0.00	1,326,442.75
Total Projected Indirect 2007-2008 (Numerator)	746,378.30	4,821,149.00	3,494,706.25
Direct Costs	31,594,906.63	27,956,306.28	27,956,306.28
Rate for 2010-2011 **	2.36*	17.25*	12.50**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 50080
Form R0418

Chippewa Valley Schools
19120 Cass Avenue
Clinton Township, MI 48038

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	4,556,189.72	14,691,787.11	14,691,787.11
2006-2007 Fixed Carry Forward	-846,350.25	-191,015.29	-191,015.29
Total Indirect Costs	5,402,539.97	14,882,802.40	14,882,802.40
2006-2007 Direct Costs	116,990,226.30	106,854,628.91	106,854,628.91
2008-2009 Rate	4.62*	13.93*	13.93**

Comparison:			
2008-2009 Actual Direct Costs	127,988,050.73	116,271,019.93	116,271,019.93
Indirect costs based on rate ** multiplied by actual direct costs	5,913,047.94	16,196,553.08	16,196,553.08
2008-2009 Actual Indirect Costs	5,212,472.80	16,929,503.60	16,929,503.60
2006-2007 Fixed Carry Forward	-846,350.25	-191,015.29	-191,015.29
Total Indirect Costs	6,058,823.05	17,120,518.89	17,120,518.89
Over/(Under) Recovery	-145,775.11	-923,965.81	-923,965.81

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	5,212,472.80	16,929,503.60	16,929,503.60
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-145,775.11	-923,965.81	-923,965.81
Total Projected Indirect 2007-2008 (Numerator)	5,358,247.91	17,853,469.41	17,853,469.41
Direct Costs	127,988,050.73	116,271,019.93	116,271,019.93
Rate for 2010-2011 **	4.19*	15.36*	15.36**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 50090
Form R0418

Fitzgerald Public Schools
23200 Ryan Road
Warren, MI 48091

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	607,401.07	5,324,620.44	5,324,620.44
2006-2007 Fixed Carry Forward	10,248.21	0.00	0.00
Total Indirect Costs	597,152.86	5,324,620.44	5,324,620.44
2006-2007 Direct Costs	28,873,269.46	24,156,050.09	24,156,050.09
2008-2009 Rate	2.07*	22.04*	22.04**

Comparison:			
2008-2009 Actual Direct Costs	33,245,566.06	28,105,449.83	28,105,449.83
Indirect costs based on rate ** multiplied by actual direct costs	688,183.22	4,215,817.47	6,194,441.14
2008-2009 Actual Indirect Costs	922,722.52	6,062,838.75	6,062,838.75
2006-2007 Fixed Carry Forward	10,248.21	0.00	0.00
Total Indirect Costs	912,474.31	6,062,838.75	6,062,838.75
Over/(Under) Recovery	-224,291.09	0.00	131,602.39

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	922,722.52	6,062,838.75	6,062,838.75
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-224,291.09	0.00	131,602.39
Total Projected Indirect 2007-2008 (Numerator)	1,147,013.61	6,062,838.75	5,931,236.36
Direct Costs	33,245,566.06	28,105,449.83	28,105,449.83
Rate for 2010-2011 **	3.45*	21.57*	21.10**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 50100
Form R0418

Fraser Public Schools
33466 Garfield Road
Fraser, MI 48026

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,435,442.64	6,372,216.72	6,372,216.72
2006-2007 Fixed Carry Forward	349,655.25	0.00	897,867.33
Total Indirect Costs	1,085,787.39	6,372,216.72	5,474,349.39
2006-2007 Direct Costs	46,779,067.93	41,842,293.85	41,842,293.85
2008-2009 Rate	2.32*	15.23*	13.08**

Comparison:			
2008-2009 Actual Direct Costs	47,969,448.27	42,839,880.92	42,839,880.92
Indirect costs based on rate ** multiplied by actual direct costs	1,112,891.20	6,425,982.14	5,603,456.42
2008-2009 Actual Indirect Costs	1,255,715.41	6,385,282.76	6,385,282.76
2006-2007 Fixed Carry Forward	349,655.25	0.00	897,867.33
Total Indirect Costs	906,060.16	6,385,282.76	5,487,415.43
Over/(Under) Recovery	206,831.04	0.00	116,040.99

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,255,715.41	6,385,282.76	6,385,282.76
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	206,831.04	0.00	116,040.99
Total Projected Indirect 2007-2008 (Numerator)	1,048,884.37	6,385,282.76	6,269,241.77
Direct Costs	47,969,448.27	42,839,880.92	42,839,880.92
Rate for 2010-2011 **	2.19*	14.90*	14.63**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 50120
Form R0418

*** Final ***

Lake Shore Public Schools (Macomb)
28850 Harper Avenue
St. Clair Shores, MI 48081

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,367,190.27	5,392,499.29	5,392,499.29
2006-2007 Fixed Carry Forward	688,674.47	0.00	0.00
Total Indirect Costs	678,515.80	5,392,499.29	5,392,499.29
2006-2007 Direct Costs	34,330,197.16	30,304,888.14	30,304,888.14
2008-2009 Rate	1.98*	17.79*	17.79**

Comparison:			
2008-2009 Actual Direct Costs	36,702,561.47	32,389,744.68	32,389,744.68
Indirect costs based on rate ** multiplied by actual direct costs	726,710.72	4,858,461.70	5,762,135.58
2008-2009 Actual Indirect Costs	1,337,483.94	5,650,300.73	5,650,300.73
2006-2007 Fixed Carry Forward	688,674.47	0.00	0.00
Total Indirect Costs	648,809.47	5,650,300.73	5,650,300.73
Over/(Under) Recovery	77,901.25	0.00	111,834.85

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,337,483.94	5,650,300.73	5,650,300.73
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	77,901.25	0.00	111,834.85
Total Projected Indirect 2007-2008 (Numerator)	1,259,582.69	5,650,300.73	5,538,465.88
Direct Costs	36,702,561.47	32,389,744.68	32,389,744.68
Rate for 2010-2011 **	3.43*	17.44*	17.10**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 50130
Form R0418

*** Final ***

Lakeview Public Schools (Macomb)
20300 Statler Street
St. Clair Shores, MI 48081

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	958,986.64	2,880,439.13	2,880,439.13
2006-2007 Fixed Carry Forward	43,825.32	0.00	0.00
Total Indirect Costs	915,161.32	2,880,439.13	2,880,439.13
2006-2007 Direct Costs	26,451,294.65	24,529,842.16	24,529,842.16
2008-2009 Rate	3.46*	11.74*	11.74**

Comparison:			
2008-2009 Actual Direct Costs	28,300,993.42	25,346,266.62	25,346,266.62
Indirect costs based on rate ** multiplied by actual direct costs	979,214.37	2,975,651.70	2,975,651.70
2008-2009 Actual Indirect Costs	830,247.00	3,784,973.80	3,784,973.80
2006-2007 Fixed Carry Forward	43,825.32	0.00	0.00
Total Indirect Costs	786,421.68	3,784,973.80	3,784,973.80
Over/(Under) Recovery	192,792.69	-809,322.10	-809,322.10

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	830,247.00	3,784,973.80	3,784,973.80
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	192,792.69	-809,322.10	-809,322.10
Total Projected Indirect 2007-2008 (Numerator)	637,454.31	4,594,295.90	4,594,295.90
Direct Costs	28,300,993.42	25,346,266.62	25,346,266.62
Rate for 2010-2011 **	2.25*	18.13*	18.13**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 50140
Form R0418

*** Final ***

L'Anse Creuse Public Schools
36727 Jefferson Avenue
Harrison Township, MI 48045

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	4,318,848.61	14,216,593.72	14,216,593.72
2006-2007 Fixed Carry Forward	866,280.85	0.00	817,881.63
Total Indirect Costs	3,452,567.76	14,216,593.72	13,398,712.09
2006-2007 Direct Costs	96,605,935.59	86,708,190.48	86,708,190.48
2008-2009 Rate	3.57*	16.40*	15.45**

Comparison:			
2008-2009 Actual Direct Costs	105,161,345.27	94,256,467.30	94,256,467.30
Indirect costs based on rate ** multiplied by actual direct costs	3,754,260.03	14,138,470.10	14,562,624.20
2008-2009 Actual Indirect Costs	5,803,057.34	16,707,935.31	16,707,935.31
2006-2007 Fixed Carry Forward	866,280.85	0.00	817,881.63
Total Indirect Costs	4,936,776.49	16,707,935.31	15,890,053.68
Over/(Under) Recovery	-1,182,516.46	0.00	-1,327,429.48

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	5,803,057.34	16,707,935.31	16,707,935.31
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-1,182,516.46	0.00	-1,327,429.48
Total Projected Indirect 2007-2008 (Numerator)	6,985,573.80	16,707,935.31	18,035,364.79
Direct Costs	105,161,345.27	94,256,467.30	94,256,467.30
Rate for 2010-2011 **	6.64*	17.73*	19.13**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 50160
Form R0418

*** Final ***

Mt. Clemens Community School District
167 Cass Avenue
Mt. Clemens, MI 48043

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	910,396.55	3,767,682.90	3,767,682.90
2006-2007 Fixed Carry Forward	-31,045.73	0.00	313,369.53
Total Indirect Costs	941,442.28	3,767,682.90	3,454,313.37
2006-2007 Direct Costs	28,502,592.98	25,645,306.63	25,645,306.63
2008-2009 Rate	3.30*	14.69*	13.47**

Comparison:			
2008-2009 Actual Direct Costs	25,494,279.40	22,780,827.53	22,780,827.53
Indirect costs based on rate ** multiplied by actual direct costs	841,311.22	3,346,503.56	3,068,577.47
2008-2009 Actual Indirect Costs	860,013.41	3,573,465.28	3,573,465.28
2006-2007 Fixed Carry Forward	-31,045.73	0.00	313,369.53
Total Indirect Costs	891,059.14	3,573,465.28	3,260,095.75
Over/(Under) Recovery	-49,747.92	-226,961.72	-191,518.28

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	860,013.41	3,573,465.28	3,573,465.28
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-49,747.92	-226,961.72	-191,518.28
Total Projected Indirect 2007-2008 (Numerator)	909,761.33	3,800,427.00	3,764,983.56
Direct Costs	25,494,279.40	22,780,827.53	22,780,827.53
Rate for 2010-2011 **	3.57*	16.68*	16.53**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 50170
Form R0418

New Haven Community Schools
P.O. Box 482000
New Haven, MI 48048

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	254,591.44	1,559,328.08	1,559,328.08
2006-2007 Fixed Carry Forward	15,042.85	0.00	122,728.87
Total Indirect Costs	239,548.59	1,559,328.08	1,436,599.21
2006-2007 Direct Costs	11,822,328.70	10,517,592.06	10,517,592.06
2008-2009 Rate	2.03*	14.83*	13.66**

Comparison:			
2008-2009 Actual Direct Costs	12,244,821.41	10,885,888.76	10,885,888.76
Indirect costs based on rate ** multiplied by actual direct costs	248,569.87	1,614,377.30	1,487,012.40
2008-2009 Actual Indirect Costs	293,738.82	1,652,671.47	1,652,671.47
2006-2007 Fixed Carry Forward	15,042.85	0.00	122,728.87
Total Indirect Costs	278,695.97	1,652,671.47	1,529,942.60
Over/(Under) Recovery	-30,126.10	-38,294.17	-42,930.20

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	293,738.82	1,652,671.47	1,652,671.47
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-30,126.10	-38,294.17	-42,930.20
Total Projected Indirect 2007-2008 (Numerator)	323,864.92	1,690,965.64	1,695,601.67
Direct Costs	12,244,821.41	10,885,888.76	10,885,888.76
Rate for 2010-2011 **	2.64*	15.53*	15.58**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 50180
Form R0418

Richmond Community Schools
35276 Division Rd
Richmond, MI 48062

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	730,315.56	2,089,786.46	2,089,786.46
2006-2007 Fixed Carry Forward	102,751.05	0.00	146,678.14
Total Indirect Costs	627,564.51	2,089,786.46	1,943,108.32
2006-2007 Direct Costs	15,434,415.35	14,074,944.45	14,074,944.45
2008-2009 Rate	4.07*	14.85*	13.81**

Comparison:			
2008-2009 Actual Direct Costs	14,911,079.62	13,491,779.50	13,491,779.50
Indirect costs based on rate ** multiplied by actual direct costs	606,880.94	2,003,529.26	1,863,214.75
2008-2009 Actual Indirect Costs	458,334.63	1,877,634.75	1,877,634.75
2006-2007 Fixed Carry Forward	102,751.05	0.00	146,678.14
Total Indirect Costs	355,583.58	1,877,634.75	1,730,956.61
Over/(Under) Recovery	251,297.36	125,894.51	132,258.14

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	458,334.63	1,877,634.75	1,877,634.75
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	251,297.36	125,894.51	132,258.14
Total Projected Indirect 2007-2008 (Numerator)	207,037.27	1,751,740.24	1,745,376.61
Direct Costs	14,911,079.62	13,491,779.50	13,491,779.50
Rate for 2010-2011 **	1.39*	12.98*	12.94**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 50190
Form R0418

Romeo Community Schools
316 N. Main Street
Romeo, MI 48065

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,618,118.37	6,852,270.35	6,852,270.35
2006-2007 Fixed Carry Forward	-133,351.17	0.00	452,255.27
Total Indirect Costs	1,751,469.54	6,852,270.35	6,400,015.08
2006-2007 Direct Costs	48,096,863.69	42,862,711.71	42,862,711.71
2008-2009 Rate	3.64*	15.99*	14.93**

Comparison:			
2008-2009 Actual Direct Costs	48,670,858.48	43,201,265.77	43,201,265.77
Indirect costs based on rate ** multiplied by actual direct costs	1,771,619.25	6,480,189.87	6,449,948.98
2008-2009 Actual Indirect Costs	1,292,592.72	6,762,185.43	6,762,185.43
2006-2007 Fixed Carry Forward	-133,351.17	0.00	452,255.27
Total Indirect Costs	1,425,943.89	6,762,185.43	6,309,930.16
Over/(Under) Recovery	345,675.36	0.00	140,018.82

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,292,592.72	6,762,185.43	6,762,185.43
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	345,675.36	0.00	140,018.82
Total Projected Indirect 2007-2008 (Numerator)	946,917.36	6,762,185.43	6,622,166.61
Direct Costs	48,670,858.48	43,201,265.77	43,201,265.77
Rate for 2010-2011 **	1.95*	15.65*	15.33**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 50200
Form R0418

*** Final ***

South Lake Schools
23101 Stadium Boulevard
St. Clair Shores, MI 48080

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	359,499.79	3,673,142.45	3,673,142.45
2006-2007 Fixed Carry Forward	-39,482.57	0.00	0.00
Total Indirect Costs	398,982.36	3,673,142.45	3,673,142.45
2006-2007 Direct Costs	25,236,290.74	21,922,648.08	21,922,648.08
2008-2009 Rate	1.58*	16.76*	16.76**

Comparison:			
2008-2009 Actual Direct Costs	25,075,316.51	21,837,688.86	21,837,688.86
Indirect costs based on rate ** multiplied by actual direct costs	396,190.00	3,275,653.33	3,659,996.65
2008-2009 Actual Indirect Costs	267,654.78	3,505,282.43	3,505,282.43
2006-2007 Fixed Carry Forward	-39,482.57	0.00	0.00
Total Indirect Costs	307,137.35	3,505,282.43	3,505,282.43
Over/(Under) Recovery	89,052.65	0.00	154,714.22

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	267,654.78	3,505,282.43	3,505,282.43
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	89,052.65	0.00	154,714.22
Total Projected Indirect 2007-2008 (Numerator)	178,602.13	3,505,282.43	3,350,568.21
Direct Costs	25,075,316.51	21,837,688.86	21,837,688.86
Rate for 2010-2011 **	0.71*	16.05*	15.34**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 50210
Form R0418

*** Final ***

Utica Community Schools
11303 Greendale Drive
Sterling Heights, MI 48312

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	6,444,030.62	34,026,315.49	34,026,315.49
2006-2007 Fixed Carry Forward	90,794.18	0.00	3,860,748.33
Total Indirect Costs	6,353,236.44	34,026,315.49	30,165,567.16
2006-2007 Direct Costs	255,508,224.02	227,925,939.15	227,925,939.15
2008-2009 Rate	2.49*	14.93*	13.23**

Comparison:			
2008-2009 Actual Direct Costs	264,579,213.21	237,751,316.50	237,751,316.50
Indirect costs based on rate ** multiplied by actual direct costs	6,588,022.41	35,496,271.55	31,454,499.17
2008-2009 Actual Indirect Costs	5,740,768.33	32,568,665.04	32,568,665.04
2006-2007 Fixed Carry Forward	90,794.18	0.00	3,860,748.33
Total Indirect Costs	5,649,974.15	32,568,665.04	28,707,916.71
Over/(Under) Recovery	938,048.26	2,927,606.51	2,746,582.46

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	5,740,768.33	32,568,665.04	32,568,665.04
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	938,048.26	2,927,606.51	2,746,582.46
Total Projected Indirect 2007-2008 (Numerator)	4,802,720.07	29,641,058.53	29,822,082.58
Direct Costs	264,579,213.21	237,751,316.50	237,751,316.50
Rate for 2010-2011 **	1.82*	12.47*	12.54**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 50220
Form R0418

Van Dyke Public Schools
23500 MacArthur
Warren, MI 48089

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,233,776.67	6,260,650.74	6,260,650.74
2006-2007 Fixed Carry Forward	-108,292.08	0.00	0.00
Total Indirect Costs	1,342,068.75	6,260,650.74	6,260,650.74
2006-2007 Direct Costs	40,298,053.40	35,271,179.33	35,271,179.33
2008-2009 Rate	3.33*	17.75*	17.75**

Comparison:			
2008-2009 Actual Direct Costs	37,340,391.39	33,035,860.05	33,035,860.05
Indirect costs based on rate ** multiplied by actual direct costs	1,243,435.03	4,955,379.01	5,863,865.16
2008-2009 Actual Indirect Costs	1,239,450.31	5,543,981.65	5,543,981.65
2006-2007 Fixed Carry Forward	-108,292.08	0.00	0.00
Total Indirect Costs	1,347,742.39	5,543,981.65	5,543,981.65
Over/(Under) Recovery	-104,307.36	0.00	319,883.51

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,239,450.31	5,543,981.65	5,543,981.65
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-104,307.36	0.00	319,883.51
Total Projected Indirect 2007-2008 (Numerator)	1,343,757.67	5,543,981.65	5,224,098.14
Direct Costs	37,340,391.39	33,035,860.05	33,035,860.05
Rate for 2010-2011 **	3.60*	16.78*	15.81**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 50230
Form R0418

*** Final ***

Warren Consolidated Schools
31300 Anita Drive
Warren, MI 48093

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	4,371,365.69	26,208,145.90	26,208,145.90
2006-2007 Fixed Carry Forward	402,979.38	0.00	0.00
Total Indirect Costs	3,968,386.31	26,208,145.90	26,208,145.90
2006-2007 Direct Costs	156,531,641.01	134,694,860.80	134,694,860.80
2008-2009 Rate	2.54*	19.46*	19.46**

Comparison:			
2008-2009 Actual Direct Costs	161,489,138.52	143,225,878.37	143,225,878.37
Indirect costs based on rate ** multiplied by actual direct costs	4,101,824.12	21,483,881.76	27,871,755.93
2008-2009 Actual Indirect Costs	4,797,559.09	23,060,819.24	23,060,819.24
2006-2007 Fixed Carry Forward	402,979.38	0.00	0.00
Total Indirect Costs	4,394,579.71	23,060,819.24	23,060,819.24
Over/(Under) Recovery	-292,755.59	0.00	4,810,936.69

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	4,797,559.09	23,060,819.24	23,060,819.24
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-292,755.59	0.00	4,810,936.69
Total Projected Indirect 2007-2008 (Numerator)	5,090,314.68	23,060,819.24	18,249,882.55
Direct Costs	161,489,138.52	143,225,878.37	143,225,878.37
Rate for 2010-2011 **	3.15*	16.10*	12.74**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 50240
Form R0418

*** Final ***

Warren Woods Public Schools
12900 Frazho Road
Warren, MI 48089

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,328,026.04	5,856,547.24	5,856,547.24
2006-2007 Fixed Carry Forward	158,445.95	0.00	0.00
Total Indirect Costs	1,169,580.09	5,856,547.24	5,856,547.24
2006-2007 Direct Costs	33,707,286.60	29,178,765.40	29,178,765.40
2008-2009 Rate	3.47*	20.07*	20.07**

Comparison:			
2008-2009 Actual Direct Costs	35,371,615.95	31,139,918.10	31,139,918.10
Indirect costs based on rate ** multiplied by actual direct costs	1,227,395.07	4,670,987.72	6,249,781.56
2008-2009 Actual Indirect Costs	1,363,732.47	5,595,430.32	5,595,430.32
2006-2007 Fixed Carry Forward	158,445.95	0.00	0.00
Total Indirect Costs	1,205,286.52	5,595,430.32	5,595,430.32
Over/(Under) Recovery	22,108.55	0.00	654,351.24

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,363,732.47	5,595,430.32	5,595,430.32
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	22,108.55	0.00	654,351.24
Total Projected Indirect 2007-2008 (Numerator)	1,341,623.92	5,595,430.32	4,941,079.08
Direct Costs	35,371,615.95	31,139,918.10	31,139,918.10
Rate for 2010-2011 **	3.79*	17.97*	15.87**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 50901
Form R0418

*** Final ***

Macomb Academy
39092 Garfield Road
Clinton Township, MI 48038

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	188,999.42	188,999.42
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	188,999.42	188,999.42
2006-2007 Direct Costs	927,287.45	738,288.03	738,288.03
2008-2009 Rate	0.00*	25.60*	25.60**

Comparison:			
2008-2009 Actual Direct Costs	1,093,431.19	1,026,021.35	1,026,021.35
Indirect costs based on rate ** multiplied by actual direct costs	0.00	153,903.20	256,505.34
2008-2009 Actual Indirect Costs	0.00	67,409.84	67,409.84
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	67,409.84	67,409.84
Over/(Under) Recovery	0.00	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	0.00	67,409.84	67,409.84
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	0.00	67,409.84	67,409.84
Direct Costs	1,093,431.19	1,026,021.35	1,026,021.35
Rate for 2010-2011 **	0.00*	6.57*	6.57**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 50902
Form R0418

Conner Creek Academy East
16911 Eastland
Roseville, MI 48066

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	165,812.01	1,279,400.51	1,279,400.51
2006-2007 Fixed Carry Forward	-42,785.90	0.00	0.00
Total Indirect Costs	208,597.91	1,279,400.51	1,279,400.51
2006-2007 Direct Costs	5,830,621.34	4,717,032.84	4,717,032.84
2008-2009 Rate	3.58*	27.12*	27.12**

Comparison:			
2008-2009 Actual Direct Costs	6,716,327.35	5,612,739.08	5,612,739.08
Indirect costs based on rate ** multiplied by actual direct costs	240,444.52	841,910.86	1,403,184.77
2008-2009 Actual Indirect Costs	78,615.06	1,182,203.33	1,182,203.33
2006-2007 Fixed Carry Forward	-42,785.90	0.00	0.00
Total Indirect Costs	121,400.96	1,182,203.33	1,182,203.33
Over/(Under) Recovery	119,043.56	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	78,615.06	1,182,203.33	1,182,203.33
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	119,043.56	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	-40,428.50	1,182,203.33	1,182,203.33
Direct Costs	6,716,327.35	5,612,739.08	5,612,739.08
Rate for 2010-2011 **	0.00*	21.06*	21.06**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 50903
Form R0418

*** Final ***

Huron Academy
11401 Metro Parkway
Sterling Heights, MI 48312

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	247,668.00	699,860.00	699,860.00
2006-2007 Fixed Carry Forward	-242,660.54	0.00	0.00
Total Indirect Costs	490,328.54	699,860.00	699,860.00
2006-2007 Direct Costs	2,945,564.00	2,493,372.00	2,493,372.00
2008-2009 Rate	16.65*	28.07*	28.07**

Comparison:			
2008-2009 Actual Direct Costs	2,775,168.00	2,315,881.00	2,315,881.00
Indirect costs based on rate ** multiplied by actual direct costs	416,275.20	347,382.15	578,970.25
2008-2009 Actual Indirect Costs	228,732.00	688,019.00	688,019.00
2006-2007 Fixed Carry Forward	-242,660.54	0.00	0.00
Total Indirect Costs	471,392.54	688,019.00	688,019.00
Over/(Under) Recovery	0.00	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	228,732.00	688,019.00	688,019.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	228,732.00	688,019.00	688,019.00
Direct Costs	2,775,168.00	2,315,881.00	2,315,881.00
Rate for 2010-2011 **	8.24*	29.71*	29.71**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 50904
Form R0418

*** Final ***

Conner Creek Academy
28111 Imperial
Warren, MI 48093

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	52,732.58	1,663,197.22	1,663,197.22
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	52,732.58	1,663,197.22	1,663,197.22
2006-2007 Direct Costs	5,566,546.61	3,956,081.97	3,956,081.97
2008-2009 Rate	0.95*	42.04*	42.04**

Comparison:			
2008-2009 Actual Direct Costs	5,068,419.28	3,494,385.35	3,494,385.35
Indirect costs based on rate ** multiplied by actual direct costs	48,149.98	524,157.80	873,596.34
2008-2009 Actual Indirect Costs	52,127.70	1,626,161.63	1,626,161.63
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	52,127.70	1,626,161.63	1,626,161.63
Over/(Under) Recovery	-3,977.72	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	52,127.70	1,626,161.63	1,626,161.63
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-3,977.72	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	56,105.42	1,626,161.63	1,626,161.63
Direct Costs	5,068,419.28	3,494,385.35	3,494,385.35
Rate for 2010-2011 **	1.11*	46.54*	46.54**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 50905
Form R0418

*** Final ***

Arts Academy in the Woods
32101 Caroline
Fraser, MI 48026

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	8,841.00	233,987.39	233,987.39
2006-2007 Fixed Carry Forward	0.00	12,060.02	12,060.02
Total Indirect Costs	8,841.00	221,927.37	221,927.37
2006-2007 Direct Costs	2,417,082.31	2,191,935.92	2,191,935.92
2008-2009 Rate	0.37*	10.12*	10.12**

Comparison:			
2008-2009 Actual Direct Costs	2,274,880.02	2,071,348.23	2,071,348.23
Indirect costs based on rate ** multiplied by actual direct costs	8,417.06	209,620.44	209,620.44
2008-2009 Actual Indirect Costs	7,222.32	210,754.11	210,754.11
2006-2007 Fixed Carry Forward	0.00	12,060.02	12,060.02
Total Indirect Costs	7,222.32	198,694.09	198,694.09
Over/(Under) Recovery	1,194.74	10,926.35	10,926.35

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	7,222.32	210,754.11	210,754.11
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	1,194.74	10,926.35	10,926.35
Total Projected Indirect 2007-2008 (Numerator)	6,027.58	199,827.76	199,827.76
Direct Costs	2,274,880.02	2,071,348.23	2,071,348.23
Rate for 2010-2011 **	0.26*	9.65*	9.65**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 50906
Form R0418

*** Final ***

Merritt Academy
59900 Havenridge Road
New Haven, MI 48084

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	315,873.69	315,873.69
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	315,873.69	315,873.69
2006-2007 Direct Costs	2,661,527.07	2,345,653.38	2,345,653.38
2008-2009 Rate	0.00*	13.47*	13.47**

Comparison:			
2008-2009 Actual Direct Costs	2,629,432.28	2,345,058.12	2,345,058.12
Indirect costs based on rate ** multiplied by actual direct costs	0.00	315,879.33	315,879.33
2008-2009 Actual Indirect Costs	0.00	284,374.16	284,374.16
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	284,374.16	284,374.16
Over/(Under) Recovery	0.00	31,505.17	31,505.17

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	0.00	284,374.16	284,374.16
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	31,505.17	31,505.17
Total Projected Indirect 2007-2008 (Numerator)	0.00	252,868.99	252,868.99
Direct Costs	2,629,432.28	2,345,058.12	2,345,058.12
Rate for 2010-2011 **	0.00*	10.78*	10.78**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 50908
Form R0418

Mt. Clemens Montessori Academy
1070 Hampton Road
Mt. Clemens, MI 48043

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	78,116.00	737,756.00	737,756.00
2006-2007 Fixed Carry Forward	37,992.60	0.00	0.00
Total Indirect Costs	40,123.40	737,756.00	737,756.00
2006-2007 Direct Costs	2,084,535.00	1,424,895.00	1,424,895.00
2008-2009 Rate	1.92*	51.78*	51.78**

Comparison:			
2008-2009 Actual Direct Costs	2,509,146.00	1,845,895.00	1,845,895.00
Indirect costs based on rate ** multiplied by actual direct costs	48,175.60	276,884.25	461,473.75
2008-2009 Actual Indirect Costs	70,980.00	734,231.00	734,231.00
2006-2007 Fixed Carry Forward	37,992.60	0.00	0.00
Total Indirect Costs	32,987.40	734,231.00	734,231.00
Over/(Under) Recovery	15,188.20	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	70,980.00	734,231.00	734,231.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	15,188.20	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	55,791.80	734,231.00	734,231.00
Direct Costs	2,509,146.00	1,845,895.00	1,845,895.00
Rate for 2010-2011 **	2.22*	39.78*	39.78**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 50909
Form R0418

*** Final ***

Prevail Academy
353 Cass Avenue
Mt. Clemens, MI 48043

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	222,362.00	1,377,443.00	1,377,443.00
2006-2007 Fixed Carry Forward	-145,237.98	0.00	0.00
Total Indirect Costs	367,599.98	1,377,443.00	1,377,443.00
2006-2007 Direct Costs	4,458,036.00	3,302,955.00	3,302,955.00
2008-2009 Rate	8.25*	41.70*	41.70**

Comparison:			
2008-2009 Actual Direct Costs	5,151,305.00	4,060,120.00	4,060,120.00
Indirect costs based on rate ** multiplied by actual direct costs	424,982.66	609,018.00	1,015,030.00
2008-2009 Actual Indirect Costs	262,845.00	1,354,030.00	1,354,030.00
2006-2007 Fixed Carry Forward	-145,237.98	0.00	0.00
Total Indirect Costs	408,082.98	1,354,030.00	1,354,030.00
Over/(Under) Recovery	16,899.68	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	262,845.00	1,354,030.00	1,354,030.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	16,899.68	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	245,945.32	1,354,030.00	1,354,030.00
Direct Costs	5,151,305.00	4,060,120.00	4,060,120.00
Rate for 2010-2011 **	4.77*	33.35*	33.35**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 50910
Form R0418

*** Final ***

Ben Ross Public School Academy
8525 Cole Drive
Warren, MI 48093

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,795,088.00	3,200,789.00	3,200,789.00
2006-2007 Fixed Carry Forward	-1,387,501.94	0.00	0.00
Total Indirect Costs	3,182,589.94	3,200,789.00	3,200,789.00
2006-2007 Direct Costs	5,653,066.00	4,247,365.00	4,247,365.00
2008-2009 Rate	56.30*	75.36*	75.36**

Comparison:			
2008-2009 Actual Direct Costs	6,129,297.00	4,654,876.00	4,654,876.00
Indirect costs based on rate ** multiplied by actual direct costs	919,394.55	698,231.40	1,163,719.00
2008-2009 Actual Indirect Costs	339,838.00	1,814,259.00	1,814,259.00
2006-2007 Fixed Carry Forward	-1,387,501.94	0.00	0.00
Total Indirect Costs	1,727,339.94	1,814,259.00	1,814,259.00
Over/(Under) Recovery	0.00	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	339,838.00	1,814,259.00	1,814,259.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	339,838.00	1,814,259.00	1,814,259.00
Direct Costs	6,129,297.00	4,654,876.00	4,654,876.00
Rate for 2010-2011 **	5.54*	38.98*	38.98**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 50911
Form R0418

Academy of Warren
13943 E. Eight Mile
Warren, MI 48089

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	63,179.91	975,906.46	975,906.46
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	63,179.91	975,906.46	975,906.46
2006-2007 Direct Costs	4,528,698.53	3,615,971.98	3,615,971.98
2008-2009 Rate	1.40*	26.99*	26.99**

Comparison:			
2008-2009 Actual Direct Costs	5,857,382.56	4,562,089.85	4,562,089.85
Indirect costs based on rate ** multiplied by actual direct costs	82,003.36	684,313.48	1,140,522.46
2008-2009 Actual Indirect Costs	52,534.73	1,347,827.44	1,347,827.44
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	52,534.73	1,347,827.44	1,347,827.44
Over/(Under) Recovery	29,468.63	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	52,534.73	1,347,827.44	1,347,827.44
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	29,468.63	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	23,066.10	1,347,827.44	1,347,827.44
Direct Costs	5,857,382.56	4,562,089.85	4,562,089.85
Rate for 2010-2011 **	0.39*	29.54*	29.54**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 50912
Form R0418

*** Final ***

Reach Charter Academy
25275 Chippendale Street
Roseville, MI 48066

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	0.00	0.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2006-2007 Direct Costs	0.00	0.00	0.00
2008-2009 Rate	0.00*	0.00*	0.00**

Comparison:			
2008-2009 Actual Direct Costs	4,528,897.00	3,149,030.00	3,149,030.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2008-2009 Actual Indirect Costs	294,846.00	1,674,713.00	1,674,713.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	294,846.00	1,674,713.00	1,674,713.00
Over/(Under) Recovery	0.00	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	294,846.00	1,674,713.00	1,674,713.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	294,846.00	1,674,713.00	1,674,713.00
Direct Costs	4,528,897.00	3,149,030.00	3,149,030.00
Rate for 2010-2011 **	6.51*	53.18*	53.18**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 51000
Form R0418

*** Final ***

Manistee ISD
772 Parkdale Avenue
Manistee, MI 49660

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	477,205.90	723,730.05	723,730.05
2006-2007 Fixed Carry Forward	-39,012.38	0.00	0.00
Total Indirect Costs	516,218.28	723,730.05	723,730.05
2006-2007 Direct Costs	4,343,131.28	4,096,607.13	4,096,607.13
2008-2009 Rate	11.89*	17.67*	17.67**

Comparison:			
2008-2009 Actual Direct Costs	4,419,677.36	4,249,008.84	4,249,008.84
Indirect costs based on rate ** multiplied by actual direct costs	525,499.64	637,351.33	750,799.86
2008-2009 Actual Indirect Costs	483,465.31	654,133.83	654,133.83
2006-2007 Fixed Carry Forward	-39,012.38	0.00	0.00
Total Indirect Costs	522,477.69	654,133.83	654,133.83
Over/(Under) Recovery	3,021.95	0.00	96,666.03

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	483,465.31	654,133.83	654,133.83
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	3,021.95	0.00	96,666.03
Total Projected Indirect 2007-2008 (Numerator)	480,443.36	654,133.83	557,467.80
Direct Costs	4,419,677.36	4,249,008.84	4,249,008.84
Rate for 2010-2011 **	10.87*	15.39*	13.12**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 51020
Form R0418

*** Final ***

Bear Lake School District
P.O. Box 188
Bear Lake, MI 49614

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	248,893.84	555,120.43	555,120.43
2006-2007 Fixed Carry Forward	288.71	0.00	0.00
Total Indirect Costs	248,605.13	555,120.43	555,120.43
2006-2007 Direct Costs	2,987,754.64	2,681,528.05	2,681,528.05
2008-2009 Rate	8.32*	20.70*	20.70**

Comparison:			
2008-2009 Actual Direct Costs	2,823,059.20	2,542,340.23	2,542,340.23
Indirect costs based on rate ** multiplied by actual direct costs	234,878.53	381,351.03	526,264.43
2008-2009 Actual Indirect Costs	167,707.58	448,426.55	448,426.55
2006-2007 Fixed Carry Forward	288.71	0.00	0.00
Total Indirect Costs	167,418.87	448,426.55	448,426.55
Over/(Under) Recovery	67,459.66	0.00	77,837.88

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	167,707.58	448,426.55	448,426.55
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	67,459.66	0.00	77,837.88
Total Projected Indirect 2007-2008 (Numerator)	100,247.92	448,426.55	370,588.67
Direct Costs	2,823,059.20	2,542,340.23	2,542,340.23
Rate for 2010-2011 **	3.55*	17.64*	14.58**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 51045
Form R0418

Kaleva Norman Dickson School District
4400 N. High Bridge Road
Brethren, MI 49619

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	292,478.28	1,142,850.27	1,142,850.27
2006-2007 Fixed Carry Forward	14,930.78	0.00	-128,864.95
Total Indirect Costs	277,547.50	1,142,850.27	1,271,715.22
2006-2007 Direct Costs	7,437,819.40	6,587,447.41	6,587,447.41
2008-2009 Rate	3.73*	17.35*	19.31**

Comparison:			
2008-2009 Actual Direct Costs	6,774,422.39	5,996,783.70	5,996,783.70
Indirect costs based on rate ** multiplied by actual direct costs	252,685.96	899,517.56	1,157,978.93
2008-2009 Actual Indirect Costs	261,497.41	1,039,136.10	1,039,136.10
2006-2007 Fixed Carry Forward	14,930.78	0.00	-128,864.95
Total Indirect Costs	246,566.63	1,039,136.10	1,168,001.05
Over/(Under) Recovery	6,119.33	0.00	-10,022.12

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	261,497.41	1,039,136.10	1,039,136.10
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	6,119.33	0.00	-10,022.12
Total Projected Indirect 2007-2008 (Numerator)	255,378.08	1,039,136.10	1,049,158.22
Direct Costs	6,774,422.39	5,996,783.70	5,996,783.70
Rate for 2010-2011 **	3.77*	17.33*	17.50**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 51060
Form R0418

Onekama Consolidated Schools
5016 Main Street
Onekama, MI 49675

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	213,333.67	610,732.74	610,732.74
2006-2007 Fixed Carry Forward	-50,459.01	0.00	-79,063.41
Total Indirect Costs	263,792.68	610,732.74	689,796.15
2006-2007 Direct Costs	3,693,302.85	3,295,903.78	3,295,903.78
2008-2009 Rate	7.14*	18.53*	20.93**

Comparison:			
2008-2009 Actual Direct Costs	3,777,566.80	3,340,343.87	3,340,343.87
Indirect costs based on rate ** multiplied by actual direct costs	269,718.27	501,051.58	699,133.97
2008-2009 Actual Indirect Costs	212,698.35	649,921.28	649,921.28
2006-2007 Fixed Carry Forward	-50,459.01	0.00	-79,063.41
Total Indirect Costs	263,157.36	649,921.28	728,984.69
Over/(Under) Recovery	6,560.91	0.00	-29,850.72

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	212,698.35	649,921.28	649,921.28
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	6,560.91	0.00	-29,850.72
Total Projected Indirect 2007-2008 (Numerator)	206,137.44	649,921.28	679,772.00
Direct Costs	3,777,566.80	3,340,343.87	3,340,343.87
Rate for 2010-2011 **	5.46*	19.46*	20.35**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 51070
Form R0418

*** Final ***

Manistee Area Schools
550 Maple Street
Manistee, MI 49660

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	541,694.87	2,056,448.71	2,056,448.71
2006-2007 Fixed Carry Forward	-111,158.36	0.00	72,373.93
Total Indirect Costs	652,853.23	2,056,448.71	1,984,074.78
2006-2007 Direct Costs	13,389,883.95	11,875,130.11	11,875,130.11
2008-2009 Rate	4.88*	17.32*	16.71**

Comparison:			
2008-2009 Actual Direct Costs	14,474,620.37	12,893,243.18	12,893,243.18
Indirect costs based on rate ** multiplied by actual direct costs	706,361.47	1,933,986.48	2,154,460.94
2008-2009 Actual Indirect Costs	563,614.06	2,144,991.25	2,144,991.25
2006-2007 Fixed Carry Forward	-111,158.36	0.00	72,373.93
Total Indirect Costs	674,772.42	2,144,991.25	2,072,617.32
Over/(Under) Recovery	31,589.05	0.00	81,843.62

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	563,614.06	2,144,991.25	2,144,991.25
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	31,589.05	0.00	81,843.62
Total Projected Indirect 2007-2008 (Numerator)	532,025.01	2,144,991.25	2,063,147.63
Direct Costs	14,474,620.37	12,893,243.18	12,893,243.18
Rate for 2010-2011 **	3.68*	16.64*	16.00**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 51903
Form R0418

Casman Alternative Academy
225 Ninth
Manistee, MI 49660

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	20,926.06	73,098.15	73,098.15
2006-2007 Fixed Carry Forward	9,390.39	-12,970.52	-12,970.52
Total Indirect Costs	11,535.67	86,068.67	86,068.67
2006-2007 Direct Costs	785,400.15	733,228.06	733,228.06
2008-2009 Rate	1.47*	11.74*	11.74**

Comparison:			
2008-2009 Actual Direct Costs	882,122.96	804,174.52	804,174.52
Indirect costs based on rate ** multiplied by actual direct costs	12,967.21	94,410.09	94,410.09
2008-2009 Actual Indirect Costs	30,796.98	108,745.42	108,745.42
2006-2007 Fixed Carry Forward	9,390.39	-12,970.52	-12,970.52
Total Indirect Costs	21,406.59	121,715.94	121,715.94
Over/(Under) Recovery	-8,439.38	-27,305.85	-27,305.85

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	30,796.98	108,745.42	108,745.42
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-8,439.38	-27,305.85	-27,305.85
Total Projected Indirect 2007-2008 (Numerator)	39,236.36	136,051.27	136,051.27
Direct Costs	882,122.96	804,174.52	804,174.52
Rate for 2010-2011 **	4.45*	16.92*	16.92**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 52000
Form R0418

*** Final ***

Marquette-Alger RESA
321 E. Ohio Street
Marquette, MI 49855

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,214,890.48	1,485,787.38	1,485,787.38
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,214,890.48	1,485,787.38	1,485,787.38
2006-2007 Direct Costs	7,982,749.85	7,711,852.95	7,711,852.95
2008-2009 Rate	15.22*	19.27*	19.27**

Comparison:			
2008-2009 Actual Direct Costs	9,057,572.87	8,771,002.37	8,771,002.37
Indirect costs based on rate ** multiplied by actual direct costs	1,358,635.93	1,315,650.36	1,690,172.16
2008-2009 Actual Indirect Costs	1,282,641.92	1,569,212.42	1,569,212.42
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,282,641.92	1,569,212.42	1,569,212.42
Over/(Under) Recovery	0.00	0.00	120,959.74

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,282,641.92	1,569,212.42	1,569,212.42
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	120,959.74
Total Projected Indirect 2007-2008 (Numerator)	1,282,641.92	1,569,212.42	1,448,252.68
Direct Costs	9,057,572.87	8,771,002.37	8,771,002.37
Rate for 2010-2011 **	14.16*	17.89*	16.51**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 52015
Form R0418

N.I.C.E. Community Schools
300 Westwood Drive
Ishpeming, MI 49849

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	83,376.25	1,089,905.48	1,089,905.48
2006-2007 Fixed Carry Forward	4,560.96	-5,955.11	-5,955.11
Total Indirect Costs	78,815.29	1,095,860.59	1,095,860.59
2006-2007 Direct Costs	10,703,431.03	9,696,901.80	9,696,901.80
2008-2009 Rate	0.74*	11.30*	11.30**

Comparison:			
2008-2009 Actual Direct Costs	11,284,749.65	10,299,398.91	10,299,398.91
Indirect costs based on rate ** multiplied by actual direct costs	83,507.15	1,163,832.08	1,163,832.08
2008-2009 Actual Indirect Costs	81,919.50	1,067,270.24	1,067,270.24
2006-2007 Fixed Carry Forward	4,560.96	-5,955.11	-5,955.11
Total Indirect Costs	77,358.54	1,073,225.35	1,073,225.35
Over/(Under) Recovery	6,148.61	90,606.73	90,606.73

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	81,919.50	1,067,270.24	1,067,270.24
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	6,148.61	90,606.73	90,606.73
Total Projected Indirect 2007-2008 (Numerator)	75,770.89	976,663.51	976,663.51
Direct Costs	11,284,749.65	10,299,398.91	10,299,398.91
Rate for 2010-2011 **	0.67*	9.48*	9.48**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 52040
Form R0418

*** Final ***

Gwinn Area Community Schools
50 West M-35
Gwinn, MI 49841

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	360,263.36	1,652,996.74	1,652,996.74
2006-2007 Fixed Carry Forward	-50,807.51	0.00	413,137.62
Total Indirect Costs	411,070.87	1,652,996.74	1,239,859.12
2006-2007 Direct Costs	12,261,221.57	10,968,488.19	10,968,488.19
2008-2009 Rate	3.35*	15.07*	11.30**

Comparison:			
2008-2009 Actual Direct Costs	11,978,747.15	10,836,084.35	10,836,084.35
Indirect costs based on rate ** multiplied by actual direct costs	401,288.03	1,625,412.65	1,224,477.53
2008-2009 Actual Indirect Costs	388,207.82	1,530,870.62	1,530,870.62
2006-2007 Fixed Carry Forward	-50,807.51	0.00	413,137.62
Total Indirect Costs	439,015.33	1,530,870.62	1,117,733.00
Over/(Under) Recovery	-37,727.30	0.00	106,744.53

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	388,207.82	1,530,870.62	1,530,870.62
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-37,727.30	0.00	106,744.53
Total Projected Indirect 2007-2008 (Numerator)	425,935.12	1,530,870.62	1,424,126.09
Direct Costs	11,978,747.15	10,836,084.35	10,836,084.35
Rate for 2010-2011 **	3.56*	14.13*	13.14**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 52090
Form R0418

*** Final ***

Negaunee Public Schools
101 S. Pioneer Avenue
Negaunee, MI 49866

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	230,093.50	1,318,201.63	1,318,201.63
2006-2007 Fixed Carry Forward	15,767.66	1,925.61	1,925.61
Total Indirect Costs	214,325.84	1,316,276.02	1,316,276.02
2006-2007 Direct Costs	12,181,545.64	11,093,437.51	11,093,437.51
2008-2009 Rate	1.76*	11.87*	11.87**

Comparison:			
2008-2009 Actual Direct Costs	12,225,837.27	11,069,059.14	11,069,059.14
Indirect costs based on rate ** multiplied by actual direct costs	215,174.74	1,313,897.32	1,313,897.32
2008-2009 Actual Indirect Costs	302,148.35	1,458,926.48	1,458,926.48
2006-2007 Fixed Carry Forward	15,767.66	1,925.61	1,925.61
Total Indirect Costs	286,380.69	1,457,000.87	1,457,000.87
Over/(Under) Recovery	-71,205.95	-143,103.55	-143,103.55

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	302,148.35	1,458,926.48	1,458,926.48
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-71,205.95	-143,103.55	-143,103.55
Total Projected Indirect 2007-2008 (Numerator)	373,354.30	1,602,030.03	1,602,030.03
Direct Costs	12,225,837.27	11,069,059.14	11,069,059.14
Rate for 2010-2011 **	3.05*	14.47*	14.47**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 52100
Form R0418

*** Final ***

Powell Township Schools
P.O. Box 160
Big Bay, MI 49808

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	10,913.46	81,613.07	81,613.07
2006-2007 Fixed Carry Forward	-80.38	0.00	27,060.62
Total Indirect Costs	10,993.84	81,613.07	54,552.45
2006-2007 Direct Costs	817,222.52	746,522.91	746,522.91
2008-2009 Rate	1.35*	10.93*	7.31**

Comparison:			
2008-2009 Actual Direct Costs	810,068.19	700,455.96	700,455.96
Indirect costs based on rate ** multiplied by actual direct costs	10,935.92	76,559.84	51,203.33
2008-2009 Actual Indirect Costs	11,175.80	120,788.03	120,788.03
2006-2007 Fixed Carry Forward	-80.38	0.00	27,060.62
Total Indirect Costs	11,256.18	120,788.03	93,727.41
Over/(Under) Recovery	-320.26	-44,228.19	-42,524.08

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	11,175.80	120,788.03	120,788.03
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-320.26	-44,228.19	-42,524.08
Total Projected Indirect 2007-2008 (Numerator)	11,496.06	165,016.22	163,312.11
Direct Costs	810,068.19	700,455.96	700,455.96
Rate for 2010-2011 **	1.42*	23.56*	23.32**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 52110
Form R0418

*** Final ***

Republic-Michigamme Schools
227 Maple Street
Republic, MI 49879

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	71,439.75	330,827.07	330,827.07
2006-2007 Fixed Carry Forward	-7,683.67	0.00	0.00
Total Indirect Costs	79,123.42	330,827.07	330,827.07
2006-2007 Direct Costs	1,754,143.99	1,494,756.67	1,494,756.67
2008-2009 Rate	4.51*	22.13*	22.13**

Comparison:			
2008-2009 Actual Direct Costs	1,699,421.17	1,424,967.27	1,424,967.27
Indirect costs based on rate ** multiplied by actual direct costs	76,643.89	213,745.09	315,345.26
2008-2009 Actual Indirect Costs	76,828.34	351,282.24	351,282.24
2006-2007 Fixed Carry Forward	-7,683.67	0.00	0.00
Total Indirect Costs	84,512.01	351,282.24	351,282.24
Over/(Under) Recovery	-7,868.12	0.00	-35,936.98

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	76,828.34	351,282.24	351,282.24
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-7,868.12	0.00	-35,936.98
Total Projected Indirect 2007-2008 (Numerator)	84,696.46	351,282.24	387,219.22
Direct Costs	1,699,421.17	1,424,967.27	1,424,967.27
Rate for 2010-2011 **	4.98*	24.65*	27.17**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 52160
Form R0418

Wells Township School District
P.O. Box 108
Arnold, MI 49819

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	4,865.27	48,596.59	48,596.59
2006-2007 Fixed Carry Forward	-1,277.05	0.00	0.00
Total Indirect Costs	6,142.32	48,596.59	48,596.59
2006-2007 Direct Costs	390,023.85	346,292.53	346,292.53
2008-2009 Rate	1.57*	14.03*	14.03**

Comparison:			
2008-2009 Actual Direct Costs	368,412.37	321,448.21	321,448.21
Indirect costs based on rate ** multiplied by actual direct costs	5,784.07	45,099.18	45,099.18
2008-2009 Actual Indirect Costs	4,853.21	51,817.37	51,817.37
2006-2007 Fixed Carry Forward	-1,277.05	0.00	0.00
Total Indirect Costs	6,130.26	51,817.37	51,817.37
Over/(Under) Recovery	-346.19	-6,718.19	-6,718.19

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	4,853.21	51,817.37	51,817.37
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-346.19	-6,718.19	-6,718.19
Total Projected Indirect 2007-2008 (Numerator)	5,199.40	58,535.56	58,535.56
Direct Costs	368,412.37	321,448.21	321,448.21
Rate for 2010-2011 **	1.41*	18.21*	18.21**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 52170
Form R0418

*** Final ***

Marquette Area Public Schools
1201 W. Fair Avenue
Marquette, MI 49855

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,006,475.51	3,674,608.50	3,674,608.50
2006-2007 Fixed Carry Forward	104,635.69	0.00	146,345.42
Total Indirect Costs	901,839.82	3,674,608.50	3,528,263.08
2006-2007 Direct Costs	27,470,765.87	24,802,632.88	24,802,632.88
2008-2009 Rate	3.28*	14.82*	14.23**

Comparison:			
2008-2009 Actual Direct Costs	28,067,881.04	25,279,228.63	25,279,228.63
Indirect costs based on rate ** multiplied by actual direct costs	920,626.50	3,746,381.68	3,597,234.23
2008-2009 Actual Indirect Costs	1,037,295.70	3,825,948.11	3,825,948.11
2006-2007 Fixed Carry Forward	104,635.69	0.00	146,345.42
Total Indirect Costs	932,660.01	3,825,948.11	3,679,602.69
Over/(Under) Recovery	-12,033.51	-79,566.43	-82,368.46

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,037,295.70	3,825,948.11	3,825,948.11
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-12,033.51	-79,566.43	-82,368.46
Total Projected Indirect 2007-2008 (Numerator)	1,049,329.21	3,905,514.54	3,908,316.57
Direct Costs	28,067,881.04	25,279,228.63	25,279,228.63
Rate for 2010-2011 **	3.74*	15.45*	15.46**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 52180
Form R0418

Ishpeming Public School District
319 E. Division Street
Ishpeming, MI 49849

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	267,230.29	1,391,126.10	1,391,126.10
2006-2007 Fixed Carry Forward	-15,824.38	0.00	0.00
Total Indirect Costs	283,054.67	1,391,126.10	1,391,126.10
2006-2007 Direct Costs	8,532,547.56	7,408,651.75	7,408,651.75
2008-2009 Rate	3.32*	18.78*	18.78**

Comparison:			
2008-2009 Actual Direct Costs	7,832,268.55	6,781,815.02	6,781,815.02
Indirect costs based on rate ** multiplied by actual direct costs	260,031.32	1,017,272.25	1,273,624.86
2008-2009 Actual Indirect Costs	320,630.65	1,371,084.18	1,371,084.18
2006-2007 Fixed Carry Forward	-15,824.38	0.00	0.00
Total Indirect Costs	336,455.03	1,371,084.18	1,371,084.18
Over/(Under) Recovery	-76,423.71	0.00	-97,459.32

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	320,630.65	1,371,084.18	1,371,084.18
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-76,423.71	0.00	-97,459.32
Total Projected Indirect 2007-2008 (Numerator)	397,054.36	1,371,084.18	1,468,543.50
Direct Costs	7,832,268.55	6,781,815.02	6,781,815.02
Rate for 2010-2011 **	5.07*	20.22*	21.65**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 52901
Form R0418

*** Final ***

North Star Academy
3030 Wright Street
Marquette, MI 49855

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	23,129.17	83,101.12	83,101.12
2006-2007 Fixed Carry Forward	-12,511.50	0.00	0.00
Total Indirect Costs	35,640.67	83,101.12	83,101.12
2006-2007 Direct Costs	621,305.36	561,333.41	561,333.41
2008-2009 Rate	5.74*	14.80*	14.80**

Comparison:			
2008-2009 Actual Direct Costs	773,926.08	706,543.15	706,543.15
Indirect costs based on rate ** multiplied by actual direct costs	44,423.36	104,568.39	104,568.39
2008-2009 Actual Indirect Costs	13,462.63	80,845.56	80,845.56
2006-2007 Fixed Carry Forward	-12,511.50	0.00	0.00
Total Indirect Costs	25,974.13	80,845.56	80,845.56
Over/(Under) Recovery	18,449.23	23,722.83	23,722.83

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	13,462.63	80,845.56	80,845.56
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	18,449.23	23,722.83	23,722.83
Total Projected Indirect 2007-2008 (Numerator)	-4,986.60	57,122.73	57,122.73
Direct Costs	773,926.08	706,543.15	706,543.15
Rate for 2010-2011 **	0.00*	8.08*	8.08**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 53000
Form R0418

*** Final ***

Mason-Lake ISD
2130 W. US-10
Ludington, MI 49431

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	842,431.19	1,308,821.76	1,308,821.76
2006-2007 Fixed Carry Forward	-231,955.77	-270,928.60	-270,928.60
Total Indirect Costs	1,074,386.96	1,579,750.36	1,579,750.36
2006-2007 Direct Costs	9,659,421.18	9,193,030.61	9,193,030.61
2008-2009 Rate	11.12*	17.18*	17.18**

Comparison:			
2008-2009 Actual Direct Costs	10,297,434.67	9,770,302.88	9,770,302.88
Indirect costs based on rate ** multiplied by actual direct costs	1,145,074.74	1,465,545.43	1,678,538.03
2008-2009 Actual Indirect Costs	1,036,855.38	1,563,987.17	1,563,987.17
2006-2007 Fixed Carry Forward	-231,955.77	-270,928.60	-270,928.60
Total Indirect Costs	1,268,811.15	1,834,915.77	1,834,915.77
Over/(Under) Recovery	-123,736.41	0.00	-156,377.74

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,036,855.38	1,563,987.17	1,563,987.17
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-123,736.41	0.00	-156,377.74
Total Projected Indirect 2007-2008 (Numerator)	1,160,591.79	1,563,987.17	1,720,364.91
Direct Costs	10,297,434.67	9,770,302.88	9,770,302.88
Rate for 2010-2011 **	11.27*	16.01*	17.61**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 53010
Form R0418

*** Final ***

Mason County Central Schools
300 W. Broadway Street
Scottville, MI 49454

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	172,375.72	1,181,510.25	1,181,510.25
2006-2007 Fixed Carry Forward	23,764.04	169,797.35	169,797.35
Total Indirect Costs	148,611.68	1,011,712.90	1,011,712.90
2006-2007 Direct Costs	13,716,067.36	12,706,932.83	12,706,932.83
2008-2009 Rate	1.08*	7.96*	7.96**

Comparison:			
2008-2009 Actual Direct Costs	13,945,428.75	12,867,552.52	12,867,552.52
Indirect costs based on rate ** multiplied by actual direct costs	150,610.63	1,024,257.18	1,024,257.18
2008-2009 Actual Indirect Costs	120,659.52	1,198,535.75	1,198,535.75
2006-2007 Fixed Carry Forward	23,764.04	169,797.35	169,797.35
Total Indirect Costs	96,895.48	1,028,738.40	1,028,738.40
Over/(Under) Recovery	53,715.15	-4,481.22	-4,481.22

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	120,659.52	1,198,535.75	1,198,535.75
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	53,715.15	-4,481.22	-4,481.22
Total Projected Indirect 2007-2008 (Numerator)	66,944.37	1,203,016.97	1,203,016.97
Direct Costs	13,945,428.75	12,867,552.52	12,867,552.52
Rate for 2010-2011 **	0.48*	9.35*	9.35**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 53020
Form R0418

Mason County Eastern Schools
18 S. Main Street
Custer, MI 49405

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	163,410.01	591,702.12	591,702.12
2006-2007 Fixed Carry Forward	-63,575.77	-100,590.81	-100,590.81
Total Indirect Costs	226,985.78	692,292.93	692,292.93
2006-2007 Direct Costs	4,706,939.08	4,278,646.97	4,278,646.97
2008-2009 Rate	4.82*	16.18*	16.18**

Comparison:			
2008-2009 Actual Direct Costs	4,640,060.86	4,182,545.28	4,182,545.28
Indirect costs based on rate ** multiplied by actual direct costs	223,650.93	627,381.79	676,735.83
2008-2009 Actual Indirect Costs	205,910.15	663,425.73	663,425.73
2006-2007 Fixed Carry Forward	-63,575.77	-100,590.81	-100,590.81
Total Indirect Costs	269,485.92	764,016.54	764,016.54
Over/(Under) Recovery	-45,834.99	0.00	-87,280.71

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	205,910.15	663,425.73	663,425.73
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-45,834.99	0.00	-87,280.71
Total Projected Indirect 2007-2008 (Numerator)	251,745.14	663,425.73	750,706.44
Direct Costs	4,640,060.86	4,182,545.28	4,182,545.28
Rate for 2010-2011 **	5.43*	15.86*	17.95**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 53030
Form R0418

*** Final ***

Free Soil Community Schools
8480 N. Democrat Street
Free Soil, MI 49411

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	32,333.09	124,526.04	124,526.04
2006-2007 Fixed Carry Forward	3,493.16	0.00	13,534.92
Total Indirect Costs	28,839.93	124,526.04	110,991.12
2006-2007 Direct Costs	1,018,757.72	926,564.77	926,564.77
2008-2009 Rate	2.83*	13.44*	11.98**

Comparison:			
2008-2009 Actual Direct Costs	654,736.22	563,580.67	563,580.67
Indirect costs based on rate ** multiplied by actual direct costs	18,529.04	75,745.24	67,516.96
2008-2009 Actual Indirect Costs	14,246.66	105,402.21	105,402.21
2006-2007 Fixed Carry Forward	3,493.16	0.00	13,534.92
Total Indirect Costs	10,753.50	105,402.21	91,867.29
Over/(Under) Recovery	7,775.54	-29,656.97	-24,350.33

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	14,246.66	105,402.21	105,402.21
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	7,775.54	-29,656.97	-24,350.33
Total Projected Indirect 2007-2008 (Numerator)	6,471.12	135,059.18	129,752.54
Direct Costs	654,736.22	563,580.67	563,580.67
Rate for 2010-2011 **	0.99*	23.96*	23.02**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 53040
Form R0418

*** Final ***

Ludington Area School District
809 E. Tinkham Avenue
Ludington, MI 49431

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	443,243.07	2,235,822.58	2,235,822.58
2006-2007 Fixed Carry Forward	11,007.62	177,197.12	177,197.12
Total Indirect Costs	432,235.45	2,058,625.46	2,058,625.46
2006-2007 Direct Costs	20,213,730.11	18,421,150.60	18,421,150.60
2008-2009 Rate	2.14*	11.18*	11.18**

Comparison:			
2008-2009 Actual Direct Costs	20,536,356.63	18,645,614.46	18,645,614.46
Indirect costs based on rate ** multiplied by actual direct costs	439,478.03	2,084,579.70	2,084,579.70
2008-2009 Actual Indirect Costs	497,503.43	2,388,245.60	2,388,245.60
2006-2007 Fixed Carry Forward	11,007.62	177,197.12	177,197.12
Total Indirect Costs	486,495.81	2,211,048.48	2,211,048.48
Over/(Under) Recovery	-47,017.78	-126,468.78	-126,468.78

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	497,503.43	2,388,245.60	2,388,245.60
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-47,017.78	-126,468.78	-126,468.78
Total Projected Indirect 2007-2008 (Numerator)	544,521.21	2,514,714.38	2,514,714.38
Direct Costs	20,536,356.63	18,645,614.46	18,645,614.46
Rate for 2010-2011 **	2.65*	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 2010-2011 Indirect Cost Rates
School District 54000
Form R0418

Mecosta-Osceola ISD
15760 190th Avenue
Big Rapids, MI 49307

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	490,611.39	1,076,696.12	1,076,696.12
2006-2007 Fixed Carry Forward	42,988.70	47,501.39	47,501.39
Total Indirect Costs	447,622.69	1,029,194.73	1,029,194.73
2006-2007 Direct Costs	16,626,022.58	16,039,937.85	16,039,937.85
2008-2009 Rate	2.69*	6.42*	6.42**

Comparison:			
2008-2009 Actual Direct Costs	17,132,849.89	16,412,210.12	16,412,210.12
Indirect costs based on rate ** multiplied by actual direct costs	460,873.66	1,053,663.89	1,053,663.89
2008-2009 Actual Indirect Costs	467,227.83	1,187,867.60	1,187,867.60
2006-2007 Fixed Carry Forward	42,988.70	47,501.39	47,501.39
Total Indirect Costs	424,239.13	1,140,366.21	1,140,366.21
Over/(Under) Recovery	36,634.53	-86,702.32	-86,702.32

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	467,227.83	1,187,867.60	1,187,867.60
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	36,634.53	-86,702.32	-86,702.32
Total Projected Indirect 2007-2008 (Numerator)	430,593.30	1,274,569.92	1,274,569.92
Direct Costs	17,132,849.89	16,412,210.12	16,412,210.12
Rate for 2010-2011 **	2.51*	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 2010-2011 Indirect Cost Rates
School District 54010
Form R0418

Big Rapids Public Schools
21034 15 Mile Road
Big Rapids, MI 49307

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	554,633.34	2,485,341.19	2,485,341.19
2006-2007 Fixed Carry Forward	-49,064.77	0.00	-89,119.52
Total Indirect Costs	603,698.11	2,485,341.19	2,574,460.71
2006-2007 Direct Costs	16,580,801.19	14,650,093.34	14,650,093.34
2008-2009 Rate	3.64*	16.96*	17.57**

Comparison:			
2008-2009 Actual Direct Costs	16,276,598.12	14,308,620.40	14,308,620.40
Indirect costs based on rate ** multiplied by actual direct costs	592,468.17	2,146,293.06	2,514,024.60
2008-2009 Actual Indirect Costs	544,526.79	2,512,504.51	2,512,504.51
2006-2007 Fixed Carry Forward	-49,064.77	0.00	-89,119.52
Total Indirect Costs	593,591.56	2,512,504.51	2,601,624.03
Over/(Under) Recovery	-1,123.39	0.00	-87,599.43

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	544,526.79	2,512,504.51	2,512,504.51
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-1,123.39	0.00	-87,599.43
Total Projected Indirect 2007-2008 (Numerator)	545,650.18	2,512,504.51	2,600,103.94
Direct Costs	16,276,598.12	14,308,620.40	14,308,620.40
Rate for 2010-2011 **	3.35*	17.56*	18.17**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 54025
Form R0418

*** Final ***

Chippewa Hills School District
3226 Arthur Road
Remus, MI 49340

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	815,687.03	2,765,609.47	2,765,609.47
2006-2007 Fixed Carry Forward	-48,945.03	0.00	125,837.32
Total Indirect Costs	864,632.06	2,765,609.47	2,639,772.15
2006-2007 Direct Costs	20,697,246.52	18,747,324.08	18,747,324.08
2008-2009 Rate	4.18*	14.75*	14.08**

Comparison:			
2008-2009 Actual Direct Costs	20,204,305.64	18,435,891.18	18,435,891.18
Indirect costs based on rate ** multiplied by actual direct costs	844,539.98	2,719,293.95	2,595,773.48
2008-2009 Actual Indirect Costs	697,356.24	2,465,770.70	2,465,770.70
2006-2007 Fixed Carry Forward	-48,945.03	0.00	125,837.32
Total Indirect Costs	746,301.27	2,465,770.70	2,339,933.38
Over/(Under) Recovery	98,238.71	253,523.25	255,840.10

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	697,356.24	2,465,770.70	2,465,770.70
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	98,238.71	253,523.25	255,840.10
Total Projected Indirect 2007-2008 (Numerator)	599,117.53	2,212,247.45	2,209,930.60
Direct Costs	20,204,305.64	18,435,891.18	18,435,891.18
Rate for 2010-2011 **	2.97*	12.00*	11.99**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 54040
Form R0418

Morley Stanwood Community Schools
4700 Northland Drive
Morley, MI 49336

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	147,237.65	1,687,750.77	1,687,750.77
2006-2007 Fixed Carry Forward	-23,836.39	0.00	-110,271.13
Total Indirect Costs	171,074.04	1,687,750.77	1,798,021.90
2006-2007 Direct Costs	13,127,793.52	11,587,280.40	11,587,280.40
2008-2009 Rate	1.30*	14.57*	15.52**

Comparison:			
2008-2009 Actual Direct Costs	13,330,507.17	11,881,989.48	11,881,989.48
Indirect costs based on rate ** multiplied by actual direct costs	173,296.59	1,731,205.87	1,844,084.77
2008-2009 Actual Indirect Costs	298,834.49	1,747,352.18	1,747,352.18
2006-2007 Fixed Carry Forward	-23,836.39	0.00	-110,271.13
Total Indirect Costs	322,670.88	1,747,352.18	1,857,623.31
Over/(Under) Recovery	-149,374.29	-16,146.31	-13,538.54

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	298,834.49	1,747,352.18	1,747,352.18
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-149,374.29	-16,146.31	-13,538.54
Total Projected Indirect 2007-2008 (Numerator)	448,208.78	1,763,498.49	1,760,890.72
Direct Costs	13,330,507.17	11,881,989.48	11,881,989.48
Rate for 2010-2011 **	3.36*	14.84*	14.82**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 54901
Form R0418

*** Final ***

Crossroads Charter Academy
215 N. State Street
Big Rapids, MI 49307

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	361,670.83	780,444.41	780,444.41
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	361,670.83	780,444.41	780,444.41
2006-2007 Direct Costs	3,827,134.99	3,408,361.41	3,408,361.41
2008-2009 Rate	9.45*	22.90*	22.90**

Comparison:			
2008-2009 Actual Direct Costs	3,800,246.49	3,401,374.42	3,401,374.42
Indirect costs based on rate ** multiplied by actual direct costs	359,123.29	510,206.16	778,914.74
2008-2009 Actual Indirect Costs	409,459.59	808,331.66	808,331.66
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	409,459.59	808,331.66	808,331.66
Over/(Under) Recovery	-50,336.30	0.00	-29,416.92

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	409,459.59	808,331.66	808,331.66
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-50,336.30	0.00	-29,416.92
Total Projected Indirect 2007-2008 (Numerator)	459,795.89	808,331.66	837,748.58
Direct Costs	3,800,246.49	3,401,374.42	3,401,374.42
Rate for 2010-2011 **	12.10*	23.76*	24.63**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 55000
Form R0418

Menominee ISD
1201 41st Avenue
Menominee, MI 49858

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	167,678.21	253,833.20	253,833.20
2006-2007 Fixed Carry Forward	3,747.71	43,643.65	43,643.65
Total Indirect Costs	163,930.50	210,189.55	210,189.55
2006-2007 Direct Costs	3,497,665.36	3,411,510.37	3,411,510.37
2008-2009 Rate	4.69*	6.16*	6.16**

Comparison:			
2008-2009 Actual Direct Costs	3,208,409.38	3,132,895.40	3,132,895.40
Indirect costs based on rate ** multiplied by actual direct costs	150,474.40	192,986.36	192,986.36
2008-2009 Actual Indirect Costs	426,935.34	502,449.32	502,449.32
2006-2007 Fixed Carry Forward	3,747.71	43,643.65	43,643.65
Total Indirect Costs	423,187.63	458,805.67	458,805.67
Over/(Under) Recovery	-272,713.23	-265,819.31	-265,819.31

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	426,935.34	502,449.32	502,449.32
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-272,713.23	-265,819.31	-265,819.31
Total Projected Indirect 2007-2008 (Numerator)	699,648.57	768,268.63	768,268.63
Direct Costs	3,208,409.38	3,132,895.40	3,132,895.40
Rate for 2010-2011 **	21.81*	24.52*	24.52**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 55010
Form R0418

*** Final ***

Carney-Nadeau Public Schools
P.O. Box 68
Carney, MI 49812

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	124,463.18	316,242.21	316,242.21
2006-2007 Fixed Carry Forward	-3,572.17	0.00	0.00
Total Indirect Costs	128,035.35	316,242.21	316,242.21
2006-2007 Direct Costs	1,981,819.86	1,790,040.83	1,790,040.83
2008-2009 Rate	6.46*	17.67*	17.67**

Comparison:			
2008-2009 Actual Direct Costs	2,168,394.91	1,970,988.38	1,970,988.38
Indirect costs based on rate ** multiplied by actual direct costs	140,078.31	295,648.26	348,273.65
2008-2009 Actual Indirect Costs	92,832.77	290,239.30	290,239.30
2006-2007 Fixed Carry Forward	-3,572.17	0.00	0.00
Total Indirect Costs	96,404.94	290,239.30	290,239.30
Over/(Under) Recovery	43,673.37	0.00	58,034.35

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	92,832.77	290,239.30	290,239.30
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	43,673.37	0.00	58,034.35
Total Projected Indirect 2007-2008 (Numerator)	49,159.40	290,239.30	232,204.95
Direct Costs	2,168,394.91	1,970,988.38	1,970,988.38
Rate for 2010-2011 **	2.27*	14.73*	11.78**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 55100
Form R0418

*** Final ***

Menominee Area Public Schools
1230 13th Street
Menominee, MI 49858

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	435,103.53	1,997,475.20	1,997,475.20
2006-2007 Fixed Carry Forward	-104,485.72	0.00	-15,558.27
Total Indirect Costs	539,589.25	1,997,475.20	2,013,033.47
2006-2007 Direct Costs	14,412,652.21	12,850,280.54	12,850,280.54
2008-2009 Rate	3.74*	15.54*	15.67**

Comparison:			
2008-2009 Actual Direct Costs	13,801,443.58	12,306,298.73	12,306,298.73
Indirect costs based on rate ** multiplied by actual direct costs	516,173.99	1,845,944.81	1,928,397.01
2008-2009 Actual Indirect Costs	469,417.20	1,964,562.05	1,964,562.05
2006-2007 Fixed Carry Forward	-104,485.72	0.00	-15,558.27
Total Indirect Costs	573,902.92	1,964,562.05	1,980,120.32
Over/(Under) Recovery	-57,728.93	0.00	-51,723.31

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	469,417.20	1,964,562.05	1,964,562.05
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-57,728.93	0.00	-51,723.31
Total Projected Indirect 2007-2008 (Numerator)	527,146.13	1,964,562.05	2,016,285.36
Direct Costs	13,801,443.58	12,306,298.73	12,306,298.73
Rate for 2010-2011 **	3.82*	15.96*	16.38**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 55115
Form R0418

*** Final ***

North Central Area Schools
W5465 Third Street
Hermansville, MI 49847

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	20,629.78	416,109.95	416,109.95
2006-2007 Fixed Carry Forward	-7,116.96	7,835.39	7,835.39
Total Indirect Costs	27,746.74	408,274.56	408,274.56
2006-2007 Direct Costs	5,004,749.93	4,609,269.76	4,609,269.76
2008-2009 Rate	0.55*	8.86*	8.86**

Comparison:			
2008-2009 Actual Direct Costs	5,554,898.49	5,119,121.06	5,119,121.06
Indirect costs based on rate ** multiplied by actual direct costs	30,551.94	453,554.13	453,554.13
2008-2009 Actual Indirect Costs	14,999.16	450,776.59	450,776.59
2006-2007 Fixed Carry Forward	-7,116.96	7,835.39	7,835.39
Total Indirect Costs	22,116.12	442,941.20	442,941.20
Over/(Under) Recovery	8,435.82	10,612.93	10,612.93

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	14,999.16	450,776.59	450,776.59
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	8,435.82	10,612.93	10,612.93
Total Projected Indirect 2007-2008 (Numerator)	6,563.34	440,163.66	440,163.66
Direct Costs	5,554,898.49	5,119,121.06	5,119,121.06
Rate for 2010-2011 **	0.12*	8.60*	8.60**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 55120
Form R0418

*** Final ***

Stephenson Area Public Schools
P.O. Box 509
Stephenson, MI 49887

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	203,245.62	953,507.95	953,507.95
2006-2007 Fixed Carry Forward	6,760.27	0.00	-67,541.13
Total Indirect Costs	196,485.35	953,507.95	1,021,049.08
2006-2007 Direct Costs	6,461,719.83	5,711,457.50	5,711,457.50
2008-2009 Rate	3.04*	16.69*	17.88**

Comparison:			
2008-2009 Actual Direct Costs	6,279,440.33	5,634,125.51	5,634,125.51
Indirect costs based on rate ** multiplied by actual direct costs	190,894.99	845,118.83	1,007,381.64
2008-2009 Actual Indirect Costs	233,526.62	878,841.44	878,841.44
2006-2007 Fixed Carry Forward	6,760.27	0.00	-67,541.13
Total Indirect Costs	226,766.35	878,841.44	946,382.57
Over/(Under) Recovery	-35,871.36	0.00	60,999.07

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	233,526.62	878,841.44	878,841.44
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-35,871.36	0.00	60,999.07
Total Projected Indirect 2007-2008 (Numerator)	269,397.98	878,841.44	817,842.37
Direct Costs	6,279,440.33	5,634,125.51	5,634,125.51
Rate for 2010-2011 **	4.29*	15.60*	14.52**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 55901
Form R0418

*** Final ***

Nah Tah Wahsh Public School Academy
N14911 Hannahville Road B-1
Wilson, MI 49896

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	0.00	0.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2006-2007 Direct Costs	2,811,762.00	2,811,762.00	2,811,762.00
2008-2009 Rate	0.00*	0.00*	0.00**

Comparison:			
2008-2009 Actual Direct Costs	3,238,493.00	3,238,493.00	3,238,493.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2008-2009 Actual Indirect Costs	0.00	0.00	0.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
Over/(Under) Recovery	0.00	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	0.00	0.00	0.00
2010-2011 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	3,238,493.00	3,238,493.00	3,238,493.00
Rate for 2010-2011 **	0.00*	0.00*	0.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 56000
Form R0418

*** Final ***

Midland County Educational Service Agenc
3917 Jefferson Avenue
Midland, MI 48640

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	842,037.71	1,100,642.13	1,100,642.13
2006-2007 Fixed Carry Forward	-192,490.42	-246,662.94	-246,662.94
Total Indirect Costs	1,034,528.13	1,347,305.07	1,347,305.07
2006-2007 Direct Costs	8,953,722.04	8,695,117.62	8,695,117.62
2008-2009 Rate	11.55*	15.49*	15.49**

Comparison:			
2008-2009 Actual Direct Costs	12,423,908.59	12,225,542.33	12,225,542.33
Indirect costs based on rate ** multiplied by actual direct costs	1,434,961.44	1,833,831.35	1,893,736.51
2008-2009 Actual Indirect Costs	686,886.64	885,252.90	885,252.90
2006-2007 Fixed Carry Forward	-192,490.42	-246,662.94	-246,662.94
Total Indirect Costs	879,377.06	1,131,915.84	1,131,915.84
Over/(Under) Recovery	555,584.38	0.00	761,820.67

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	686,886.64	885,252.90	885,252.90
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	555,584.38	0.00	761,820.67
Total Projected Indirect 2007-2008 (Numerator)	131,302.26	885,252.90	123,432.23
Direct Costs	12,423,908.59	12,225,542.33	12,225,542.33
Rate for 2010-2011 **	1.06*	7.24*	1.01**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 56010
Form R0418

Midland Public Schools
600 E. Carpenter Street
Midland, MI 48640

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,751,056.60	9,560,314.31	9,560,314.31
2006-2007 Fixed Carry Forward	-55,847.16	42,056.34	42,056.34
Total Indirect Costs	1,806,903.76	9,518,257.97	9,518,257.97
2006-2007 Direct Costs	86,029,880.19	78,220,622.48	78,220,622.48
2008-2009 Rate	2.10*	12.17*	12.17**

Comparison:			
2008-2009 Actual Direct Costs	83,764,832.34	76,616,274.93	76,616,274.93
Indirect costs based on rate ** multiplied by actual direct costs	1,759,061.48	9,324,200.66	9,324,200.66
2008-2009 Actual Indirect Costs	1,979,166.55	9,127,723.96	9,127,723.96
2006-2007 Fixed Carry Forward	-55,847.16	42,056.34	42,056.34
Total Indirect Costs	2,035,013.71	9,085,667.62	9,085,667.62
Over/(Under) Recovery	-275,952.23	238,533.04	238,533.04

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,979,166.55	9,127,723.96	9,127,723.96
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-275,952.23	238,533.04	238,533.04
Total Projected Indirect 2007-2008 (Numerator)	2,255,118.78	8,889,190.92	8,889,190.92
Direct Costs	83,764,832.34	76,616,274.93	76,616,274.93
Rate for 2010-2011 **	2.69*	11.60*	11.60**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 56020
Form R0418

Bullock Creek School District
1420 S. Badour Road
Midland, MI 48640

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	303,528.44	1,767,928.20	1,767,928.20
2006-2007 Fixed Carry Forward	42.71	71,034.28	71,034.28
Total Indirect Costs	303,485.73	1,696,893.92	1,696,893.92
2006-2007 Direct Costs	16,682,538.90	15,218,139.14	15,218,139.14
2008-2009 Rate	1.82*	11.15*	11.15**

Comparison:			
2008-2009 Actual Direct Costs	16,542,749.32	14,972,164.58	14,972,164.58
Indirect costs based on rate ** multiplied by actual direct costs	301,078.04	1,669,396.35	1,669,396.35
2008-2009 Actual Indirect Costs	349,401.16	1,919,985.90	1,919,985.90
2006-2007 Fixed Carry Forward	42.71	71,034.28	71,034.28
Total Indirect Costs	349,358.45	1,848,951.62	1,848,951.62
Over/(Under) Recovery	-48,280.41	-179,555.27	-179,555.27

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	349,401.16	1,919,985.90	1,919,985.90
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-48,280.41	-179,555.27	-179,555.27
Total Projected Indirect 2007-2008 (Numerator)	397,681.57	2,099,541.17	2,099,541.17
Direct Costs	16,542,749.32	14,972,164.58	14,972,164.58
Rate for 2010-2011 **	2.40*	14.02*	14.02**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 56030
Form R0418

*** Final ***

Coleman Community School District
P.O. Box 522
Coleman, MI 48618

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	214,705.35	1,163,428.52	1,163,428.52
2006-2007 Fixed Carry Forward	15,553.97	0.00	59,271.58
Total Indirect Costs	199,151.38	1,163,428.52	1,104,156.94
2006-2007 Direct Costs	7,541,523.13	6,592,799.96	6,592,799.96
2008-2009 Rate	2.64*	17.65*	16.75**

Comparison:			
2008-2009 Actual Direct Costs	7,023,399.24	6,226,652.89	6,226,652.89
Indirect costs based on rate ** multiplied by actual direct costs	185,417.74	933,997.93	1,042,964.36
2008-2009 Actual Indirect Costs	234,917.32	1,031,663.67	1,031,663.67
2006-2007 Fixed Carry Forward	15,553.97	0.00	59,271.58
Total Indirect Costs	219,363.35	1,031,663.67	972,392.09
Over/(Under) Recovery	-33,945.61	0.00	70,572.27

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	234,917.32	1,031,663.67	1,031,663.67
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-33,945.61	0.00	70,572.27
Total Projected Indirect 2007-2008 (Numerator)	268,862.93	1,031,663.67	961,091.40
Direct Costs	7,023,399.24	6,226,652.89	6,226,652.89
Rate for 2010-2011 **	3.83*	16.57*	15.44**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 56050
Form R0418

*** Final ***

Meridian Public Schools
3361 N. M-30
Sanford, MI 48657

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	462,211.82	1,629,210.55	1,629,210.55
2006-2007 Fixed Carry Forward	-121,587.82	0.00	-55,529.85
Total Indirect Costs	583,799.64	1,629,210.55	1,684,740.40
2006-2007 Direct Costs	12,507,649.10	11,340,650.37	11,340,650.37
2008-2009 Rate	4.67*	14.37*	14.86**

Comparison:			
2008-2009 Actual Direct Costs	11,224,647.27	10,278,116.89	10,278,116.89
Indirect costs based on rate ** multiplied by actual direct costs	524,191.03	1,476,965.40	1,527,328.17
2008-2009 Actual Indirect Costs	323,184.71	1,269,715.09	1,269,715.09
2006-2007 Fixed Carry Forward	-121,587.82	0.00	-55,529.85
Total Indirect Costs	444,772.53	1,269,715.09	1,325,244.94
Over/(Under) Recovery	79,418.50	207,250.31	202,083.23

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	323,184.71	1,269,715.09	1,269,715.09
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	79,418.50	207,250.31	202,083.23
Total Projected Indirect 2007-2008 (Numerator)	243,766.21	1,062,464.78	1,067,631.86
Direct Costs	11,224,647.27	10,278,116.89	10,278,116.89
Rate for 2010-2011 **	2.17*	10.34*	10.39**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 56901
Form R0418

Windover High School
32 S. Homer Road
Midland, MI 48640

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	11,052.00	114,636.72	114,636.72
2006-2007 Fixed Carry Forward	0.00	-16,486.96	-16,486.96
Total Indirect Costs	11,052.00	131,123.68	131,123.68
2006-2007 Direct Costs	865,316.72	761,732.00	761,732.00
2008-2009 Rate	1.28*	17.21*	17.21**

Comparison:			
2008-2009 Actual Direct Costs	947,822.84	837,922.34	837,922.34
Indirect costs based on rate ** multiplied by actual direct costs	12,132.13	125,688.35	144,206.43
2008-2009 Actual Indirect Costs	31,654.33	141,554.83	141,554.83
2006-2007 Fixed Carry Forward	0.00	-16,486.96	-16,486.96
Total Indirect Costs	31,654.33	158,041.79	158,041.79
Over/(Under) Recovery	-19,522.20	0.00	-13,835.36

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	31,654.33	141,554.83	141,554.83
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-19,522.20	0.00	-13,835.36
Total Projected Indirect 2007-2008 (Numerator)	51,176.53	141,554.83	155,390.19
Direct Costs	947,822.84	837,922.34	837,922.34
Rate for 2010-2011 **	5.40*	16.89*	18.54**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 56902
Form R0418

Midland Academy of Advanced and Creative
4653 E. Bailey Bridge Road
Midland, MI 48640

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	78,987.28	279,826.49	279,826.49
2006-2007 Fixed Carry Forward	-11,193.02	0.00	0.00
Total Indirect Costs	90,180.30	279,826.49	279,826.49
2006-2007 Direct Costs	1,334,285.76	1,133,446.55	1,133,446.55
2008-2009 Rate	6.76*	24.69*	24.69**

Comparison:			
2008-2009 Actual Direct Costs	1,657,874.58	1,226,647.86	1,226,647.86
Indirect costs based on rate ** multiplied by actual direct costs	112,072.32	183,997.18	302,859.36
2008-2009 Actual Indirect Costs	43,644.94	474,871.66	474,871.66
2006-2007 Fixed Carry Forward	-11,193.02	0.00	0.00
Total Indirect Costs	54,837.96	474,871.66	474,871.66
Over/(Under) Recovery	57,234.36	0.00	-172,012.30

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	43,644.94	474,871.66	474,871.66
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	57,234.36	0.00	-172,012.30
Total Projected Indirect 2007-2008 (Numerator)	-13,589.42	474,871.66	646,883.96
Direct Costs	1,657,874.58	1,226,647.86	1,226,647.86
Rate for 2010-2011 **	0.00*	38.71*	52.74**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 56903
Form R0418

*** Final ***

Academic and Career Education Academy
884 E. Isabella Road
Midland, MI 48640

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	107,699.00	332,189.00	332,189.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	107,699.00	332,189.00	332,189.00
2006-2007 Direct Costs	790,906.00	566,416.00	566,416.00
2008-2009 Rate	13.62*	58.65*	58.65**

Comparison:			
2008-2009 Actual Direct Costs	835,180.04	612,022.04	612,022.04
Indirect costs based on rate ** multiplied by actual direct costs	113,751.52	91,803.31	153,005.51
2008-2009 Actual Indirect Costs	91,576.56	314,734.56	314,734.56
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	91,576.56	314,734.56	314,734.56
Over/(Under) Recovery	22,174.96	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	91,576.56	314,734.56	314,734.56
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	22,174.96	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	69,401.60	314,734.56	314,734.56
Direct Costs	835,180.04	612,022.04	612,022.04
Rate for 2010-2011 **	8.31*	51.43*	51.43**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 57020
Form R0418

*** Final ***

Lake City Area School District
P.O. Box 900
Lake City, MI 49651

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	217,690.91	1,162,028.78	1,162,028.78
2006-2007 Fixed Carry Forward	39,194.07	-22,078.97	-22,078.97
Total Indirect Costs	178,496.84	1,184,107.75	1,184,107.75
2006-2007 Direct Costs	9,821,835.62	8,877,497.75	8,877,497.75
2008-2009 Rate	1.82*	13.34*	13.34**

Comparison:			
2008-2009 Actual Direct Costs	9,794,462.37	8,848,539.50	8,848,539.50
Indirect costs based on rate ** multiplied by actual direct costs	178,259.22	1,180,395.17	1,180,395.17
2008-2009 Actual Indirect Costs	255,443.32	1,201,366.19	1,201,366.19
2006-2007 Fixed Carry Forward	39,194.07	-22,078.97	-22,078.97
Total Indirect Costs	216,249.25	1,223,445.16	1,223,445.16
Over/(Under) Recovery	-37,990.03	-43,049.99	-43,049.99

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	255,443.32	1,201,366.19	1,201,366.19
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-37,990.03	-43,049.99	-43,049.99
Total Projected Indirect 2007-2008 (Numerator)	293,433.35	1,244,416.18	1,244,416.18
Direct Costs	9,794,462.37	8,848,539.50	8,848,539.50
Rate for 2010-2011 **	3.00*	14.06*	14.06**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 57030
Form R0418

McBain Rural Agricultural Schools
107 E. Maple Street
McBain, MI 49657

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	202,863.94	1,094,382.32	1,094,382.32
2006-2007 Fixed Carry Forward	-56,034.75	-130,401.69	-130,401.69
Total Indirect Costs	258,898.69	1,224,784.01	1,224,784.01
2006-2007 Direct Costs	8,035,970.73	7,144,452.35	7,144,452.35
2008-2009 Rate	3.22*	17.14*	17.14**

Comparison:			
2008-2009 Actual Direct Costs	8,393,022.62	7,491,959.68	7,491,959.68
Indirect costs based on rate ** multiplied by actual direct costs	270,255.33	1,123,793.95	1,284,121.89
2008-2009 Actual Indirect Costs	403,990.24	1,305,053.18	1,305,053.18
2006-2007 Fixed Carry Forward	-56,034.75	-130,401.69	-130,401.69
Total Indirect Costs	460,024.99	1,435,454.87	1,435,454.87
Over/(Under) Recovery	-189,769.66	0.00	-151,332.98

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	403,990.24	1,305,053.18	1,305,053.18
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-189,769.66	0.00	-151,332.98
Total Projected Indirect 2007-2008 (Numerator)	593,759.90	1,305,053.18	1,456,386.16
Direct Costs	8,393,022.62	7,491,959.68	7,491,959.68
Rate for 2010-2011 **	7.07*	17.42*	19.44**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 58000
Form R0418

*** Final ***

Monroe ISD
1101 S. Raisinville Road
Monroe, MI 48161

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,651,147.11	2,777,627.46	2,777,627.46
2006-2007 Fixed Carry Forward	-194,322.50	-303,314.79	-303,314.79
Total Indirect Costs	1,845,469.61	3,080,942.25	3,080,942.25
2006-2007 Direct Costs	30,508,873.01	29,382,392.66	29,382,392.66
2008-2009 Rate	6.05*	10.49*	10.49**

Comparison:			
2008-2009 Actual Direct Costs	31,807,261.36	30,742,660.67	30,742,660.67
Indirect costs based on rate ** multiplied by actual direct costs	1,924,339.31	3,224,905.10	3,224,905.10
2008-2009 Actual Indirect Costs	2,134,518.17	3,199,118.86	3,199,118.86
2006-2007 Fixed Carry Forward	-194,322.50	-303,314.79	-303,314.79
Total Indirect Costs	2,328,840.67	3,502,433.65	3,502,433.65
Over/(Under) Recovery	-404,501.36	-277,528.55	-277,528.55

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	2,134,518.17	3,199,118.86	3,199,118.86
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-404,501.36	-277,528.55	-277,528.55
Total Projected Indirect 2007-2008 (Numerator)	2,539,019.53	3,476,647.41	3,476,647.41
Direct Costs	31,807,261.36	30,742,660.67	30,742,660.67
Rate for 2010-2011 **	7.98*	11.31*	11.31**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 58010
Form R0418

*** Final ***

Monroe Public Schools
P.O. Box 733
Monroe, MI 48162

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	2,456,967.63	8,993,240.56	8,993,240.56
2006-2007 Fixed Carry Forward	-91,167.66	0.00	379,807.40
Total Indirect Costs	2,548,135.29	8,993,240.56	8,613,433.16
2006-2007 Direct Costs	57,221,510.26	50,685,237.33	50,685,237.33
2008-2009 Rate	4.45*	17.74*	16.99**

Comparison:			
2008-2009 Actual Direct Costs	56,248,564.33	49,987,821.43	49,987,821.43
Indirect costs based on rate ** multiplied by actual direct costs	2,503,061.11	7,498,173.21	8,492,930.86
2008-2009 Actual Indirect Costs	2,620,345.45	8,881,088.35	8,881,088.35
2006-2007 Fixed Carry Forward	-91,167.66	0.00	379,807.40
Total Indirect Costs	2,711,513.11	8,881,088.35	8,501,280.95
Over/(Under) Recovery	-208,452.00	0.00	-8,350.09

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	2,620,345.45	8,881,088.35	8,881,088.35
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-208,452.00	0.00	-8,350.09
Total Projected Indirect 2007-2008 (Numerator)	2,828,797.45	8,881,088.35	8,889,438.44
Direct Costs	56,248,564.33	49,987,821.43	49,987,821.43
Rate for 2010-2011 **	5.03*	17.77*	17.78**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 58020
Form R0418

Airport Community School District
11270 Grafton Road
Carleton, MI 48117

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	898,083.95	3,406,423.81	3,406,423.81
2006-2007 Fixed Carry Forward	-123,105.76	0.00	-178,963.31
Total Indirect Costs	1,021,189.71	3,406,423.81	3,585,387.12
2006-2007 Direct Costs	25,521,038.05	23,012,698.19	23,012,698.19
2008-2009 Rate	4.00*	14.80*	15.58**

Comparison:			
2008-2009 Actual Direct Costs	26,059,272.24	23,621,154.79	23,621,154.79
Indirect costs based on rate ** multiplied by actual direct costs	1,042,370.89	3,495,930.91	3,680,175.92
2008-2009 Actual Indirect Costs	1,072,979.54	3,511,096.99	3,511,096.99
2006-2007 Fixed Carry Forward	-123,105.76	0.00	-178,963.31
Total Indirect Costs	1,196,085.30	3,511,096.99	3,690,060.30
Over/(Under) Recovery	-153,714.41	-15,166.08	-9,884.38

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,072,979.54	3,511,096.99	3,511,096.99
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-153,714.41	-15,166.08	-9,884.38
Total Projected Indirect 2007-2008 (Numerator)	1,226,693.95	3,526,263.07	3,520,981.37
Direct Costs	26,059,272.24	23,621,154.79	23,621,154.79
Rate for 2010-2011 **	4.71*	14.93*	14.91**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 58030
Form R0418

Bedford Public Schools
1623 W Sterns Road
Temperance, MI 48182

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,250,175.20	5,147,706.42	5,147,706.42
2006-2007 Fixed Carry Forward	91,455.15	144,865.66	144,865.66
Total Indirect Costs	1,158,720.05	5,002,840.76	5,002,840.76
2006-2007 Direct Costs	43,540,252.20	39,642,720.98	39,642,720.98
2008-2009 Rate	2.66*	12.62*	12.62**

Comparison:			
2008-2009 Actual Direct Costs	44,849,528.00	41,048,072.81	41,048,072.81
Indirect costs based on rate ** multiplied by actual direct costs	1,192,997.44	5,180,266.79	5,180,266.79
2008-2009 Actual Indirect Costs	1,257,132.33	5,058,587.52	5,058,587.52
2006-2007 Fixed Carry Forward	91,455.15	144,865.66	144,865.66
Total Indirect Costs	1,165,677.18	4,913,721.86	4,913,721.86
Over/(Under) Recovery	27,320.26	266,544.93	266,544.93

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,257,132.33	5,058,587.52	5,058,587.52
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	27,320.26	266,544.93	266,544.93
Total Projected Indirect 2007-2008 (Numerator)	1,229,812.07	4,792,042.59	4,792,042.59
Direct Costs	44,849,528.00	41,048,072.81	41,048,072.81
Rate for 2010-2011 **	2.74*	11.67*	11.67**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 58050
Form R0418

*** Final ***

Dundee Community Schools
420 Ypsilanti Street
Dundee, MI 48131

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	522,797.45	2,249,198.78	2,249,198.78
2006-2007 Fixed Carry Forward	48,170.65	0.00	0.00
Total Indirect Costs	474,626.80	2,249,198.78	2,249,198.78
2006-2007 Direct Costs	13,926,051.26	12,199,649.93	12,199,649.93
2008-2009 Rate	3.41*	18.44*	18.44**

Comparison:			
2008-2009 Actual Direct Costs	13,858,756.63	12,187,853.57	12,187,853.57
Indirect costs based on rate ** multiplied by actual direct costs	472,583.60	1,828,178.04	2,247,440.20
2008-2009 Actual Indirect Costs	557,493.15	2,228,396.21	2,228,396.21
2006-2007 Fixed Carry Forward	48,170.65	0.00	0.00
Total Indirect Costs	509,322.50	2,228,396.21	2,228,396.21
Over/(Under) Recovery	-36,738.90	0.00	19,043.99

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	557,493.15	2,228,396.21	2,228,396.21
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-36,738.90	0.00	19,043.99
Total Projected Indirect 2007-2008 (Numerator)	594,232.05	2,228,396.21	2,209,352.22
Direct Costs	13,858,756.63	12,187,853.57	12,187,853.57
Rate for 2010-2011 **	4.29*	18.28*	18.13**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 58070
Form R0418

*** Final ***

Ida Public School District
3145 Prairie Street
Ida, MI 48140

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	367,330.52	1,713,912.89	1,713,912.89
2006-2007 Fixed Carry Forward	-35,316.52	0.00	-59,463.12
Total Indirect Costs	402,647.04	1,713,912.89	1,773,376.01
2006-2007 Direct Costs	13,563,459.14	12,216,876.77	12,216,876.77
2008-2009 Rate	2.97*	14.03*	14.52**

Comparison:			
2008-2009 Actual Direct Costs	13,383,965.43	12,079,644.15	12,079,644.15
Indirect costs based on rate ** multiplied by actual direct costs	397,503.77	1,694,774.07	1,753,964.33
2008-2009 Actual Indirect Costs	421,730.72	1,726,052.00	1,726,052.00
2006-2007 Fixed Carry Forward	-35,316.52	0.00	-59,463.12
Total Indirect Costs	457,047.24	1,726,052.00	1,785,515.12
Over/(Under) Recovery	-59,543.47	-31,277.93	-31,550.79

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	421,730.72	1,726,052.00	1,726,052.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-59,543.47	-31,277.93	-31,550.79
Total Projected Indirect 2007-2008 (Numerator)	481,274.19	1,757,329.93	1,757,602.79
Direct Costs	13,383,965.43	12,079,644.15	12,079,644.15
Rate for 2010-2011 **	3.60*	14.55*	14.55**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 58080
Form R0418

Jefferson Schools (Monroe)
2400 N. Dixie Highway
Monroe, MI 48162

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	814,164.95	3,545,897.50	3,545,897.50
2006-2007 Fixed Carry Forward	295,549.48	0.00	0.00
Total Indirect Costs	518,615.47	3,545,897.50	3,545,897.50
2006-2007 Direct Costs	20,901,350.40	18,169,617.85	18,169,617.85
2008-2009 Rate	2.48*	19.52*	19.52**

Comparison:			
2008-2009 Actual Direct Costs	20,135,736.70	17,667,200.26	17,667,200.26
Indirect costs based on rate ** multiplied by actual direct costs	499,366.27	2,650,080.04	3,448,637.49
2008-2009 Actual Indirect Costs	1,081,678.55	3,550,214.99	3,550,214.99
2006-2007 Fixed Carry Forward	295,549.48	0.00	0.00
Total Indirect Costs	786,129.07	3,550,214.99	3,550,214.99
Over/(Under) Recovery	-286,762.80	0.00	-101,577.50

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,081,678.55	3,550,214.99	3,550,214.99
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-286,762.80	0.00	-101,577.50
Total Projected Indirect 2007-2008 (Numerator)	1,368,441.35	3,550,214.99	3,651,792.49
Direct Costs	20,135,736.70	17,667,200.26	17,667,200.26
Rate for 2010-2011 **	6.80*	20.09*	20.67**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 58090
Form R0418

*** Final ***

Mason Consolidated Schools (Monroe)
2400 Mason Eagles Drive
Erie, MI 48133

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	498,733.41	1,836,933.83	1,836,933.83
2006-2007 Fixed Carry Forward	55,435.50	0.00	113,486.04
Total Indirect Costs	443,297.91	1,836,933.83	1,723,447.79
2006-2007 Direct Costs	12,637,696.40	11,299,495.98	11,299,495.98
2008-2009 Rate	3.51*	16.26*	15.25**

Comparison:			
2008-2009 Actual Direct Costs	12,203,667.69	10,868,645.75	10,868,645.75
Indirect costs based on rate ** multiplied by actual direct costs	428,348.74	1,630,296.86	1,657,468.48
2008-2009 Actual Indirect Costs	394,551.37	1,729,573.31	1,729,573.31
2006-2007 Fixed Carry Forward	55,435.50	0.00	113,486.04
Total Indirect Costs	339,115.87	1,729,573.31	1,616,087.27
Over/(Under) Recovery	89,232.87	0.00	41,381.21

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	394,551.37	1,729,573.31	1,729,573.31
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	89,232.87	0.00	41,381.21
Total Projected Indirect 2007-2008 (Numerator)	305,318.50	1,729,573.31	1,688,192.10
Direct Costs	12,203,667.69	10,868,645.75	10,868,645.75
Rate for 2010-2011 **	2.50*	15.91*	15.53**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 58100
Form R0418

*** Final ***

Summerfield School District
17555 Ida West Road
Petersburg, MI 49270

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	190,042.28	1,006,137.99	1,006,137.99
2006-2007 Fixed Carry Forward	-28,701.92	0.00	-111,521.89
Total Indirect Costs	218,744.20	1,006,137.99	1,117,659.88
2006-2007 Direct Costs	6,396,500.04	5,580,404.33	5,580,404.33
2008-2009 Rate	3.42*	18.03*	20.03**

Comparison:			
2008-2009 Actual Direct Costs	6,406,404.35	5,693,983.16	5,693,983.16
Indirect costs based on rate ** multiplied by actual direct costs	219,099.03	854,097.47	1,140,504.83
2008-2009 Actual Indirect Costs	291,315.53	1,003,736.72	1,003,736.72
2006-2007 Fixed Carry Forward	-28,701.92	0.00	-111,521.89
Total Indirect Costs	320,017.45	1,003,736.72	1,115,258.61
Over/(Under) Recovery	-100,918.42	0.00	25,246.22

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	291,315.53	1,003,736.72	1,003,736.72
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-100,918.42	0.00	25,246.22
Total Projected Indirect 2007-2008 (Numerator)	392,233.95	1,003,736.72	978,490.50
Direct Costs	6,406,404.35	5,693,983.16	5,693,983.16
Rate for 2010-2011 **	6.12*	17.63*	17.18**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 58110
Form R0418

Whiteford Agricultural Schools
6655 Consear Road
Ottawa Lake, MI 49267

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	150,566.70	720,473.42	720,473.42
2006-2007 Fixed Carry Forward	-9,856.36	-11,155.23	-11,155.23
Total Indirect Costs	160,423.06	731,628.65	731,628.65
2006-2007 Direct Costs	5,924,234.69	5,354,327.97	5,354,327.97
2008-2009 Rate	2.71*	13.66*	13.66**

Comparison:			
2008-2009 Actual Direct Costs	6,155,036.52	5,537,027.33	5,537,027.33
Indirect costs based on rate ** multiplied by actual direct costs	166,801.49	756,357.93	756,357.93
2008-2009 Actual Indirect Costs	164,253.68	782,262.87	782,262.87
2006-2007 Fixed Carry Forward	-9,856.36	-11,155.23	-11,155.23
Total Indirect Costs	174,110.04	793,418.10	793,418.10
Over/(Under) Recovery	-7,308.55	-37,060.17	-37,060.17

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	164,253.68	782,262.87	782,262.87
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-7,308.55	-37,060.17	-37,060.17
Total Projected Indirect 2007-2008 (Numerator)	171,562.23	819,323.04	819,323.04
Direct Costs	6,155,036.52	5,537,027.33	5,537,027.33
Rate for 2010-2011 **	2.79*	14.80*	14.80**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 58901
Form R0418

*** Final ***

New Bedford Academy
6315 Secor Road
Lambertville, MI 48144

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	57,736.00	146,156.00	146,156.00
2006-2007 Fixed Carry Forward	-8,598.07	0.00	0.00
Total Indirect Costs	66,334.07	146,156.00	146,156.00
2006-2007 Direct Costs	853,089.00	764,669.00	764,669.00
2008-2009 Rate	7.78*	19.11*	19.11**

Comparison:			
2008-2009 Actual Direct Costs	889,900.00	798,767.00	798,767.00
Indirect costs based on rate ** multiplied by actual direct costs	69,234.22	119,815.05	152,644.37
2008-2009 Actual Indirect Costs	49,719.00	140,852.00	140,852.00
2006-2007 Fixed Carry Forward	-8,598.07	0.00	0.00
Total Indirect Costs	58,317.07	140,852.00	140,852.00
Over/(Under) Recovery	10,917.15	0.00	11,792.37

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	49,719.00	140,852.00	140,852.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	10,917.15	0.00	11,792.37
Total Projected Indirect 2007-2008 (Numerator)	38,801.85	140,852.00	129,059.63
Direct Costs	889,900.00	798,767.00	798,767.00
Rate for 2010-2011 **	4.36*	17.63*	16.16**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 58902
Form R0418

*** Final ***

Triumph Academy
3000 Vivian Road
Monroe, MI 48162

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	150,058.00	1,351,528.00	1,351,528.00
2006-2007 Fixed Carry Forward	-68,559.62	0.00	0.00
Total Indirect Costs	218,617.62	1,351,528.00	1,351,528.00
2006-2007 Direct Costs	3,899,444.00	2,697,974.00	2,697,974.00
2008-2009 Rate	5.61*	50.09*	50.09**

Comparison:			
2008-2009 Actual Direct Costs	4,726,446.00	3,575,259.00	3,575,259.00
Indirect costs based on rate ** multiplied by actual direct costs	265,153.62	536,288.85	893,814.75
2008-2009 Actual Indirect Costs	316,786.00	1,467,973.00	1,467,973.00
2006-2007 Fixed Carry Forward	-68,559.62	0.00	0.00
Total Indirect Costs	385,345.62	1,467,973.00	1,467,973.00
Over/(Under) Recovery	-120,192.00	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	316,786.00	1,467,973.00	1,467,973.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-120,192.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	436,978.00	1,467,973.00	1,467,973.00
Direct Costs	4,726,446.00	3,575,259.00	3,575,259.00
Rate for 2010-2011 **	9.25*	41.06*	41.06**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 59000
Form R0418

*** Final ***

Montcalm Area ISD
P.O. Box 367
Stanton, MI 48888

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	678,360.62	1,602,814.54	1,602,814.54
2006-2007 Fixed Carry Forward	53,707.56	-120,711.46	-120,711.46
Total Indirect Costs	624,653.06	1,723,526.00	1,723,526.00
2006-2007 Direct Costs	14,201,749.62	13,277,295.70	13,277,295.70
2008-2009 Rate	4.40*	12.98*	12.98**

Comparison:			
2008-2009 Actual Direct Costs	16,001,566.72	14,978,637.33	14,978,637.33
Indirect costs based on rate ** multiplied by actual direct costs	704,068.94	1,944,227.13	1,944,227.13
2008-2009 Actual Indirect Costs	872,354.85	1,895,284.24	1,895,284.24
2006-2007 Fixed Carry Forward	53,707.56	-120,711.46	-120,711.46
Total Indirect Costs	818,647.29	2,015,995.70	2,015,995.70
Over/(Under) Recovery	-114,578.35	-71,768.57	-71,768.57

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	872,354.85	1,895,284.24	1,895,284.24
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-114,578.35	-71,768.57	-71,768.57
Total Projected Indirect 2007-2008 (Numerator)	986,933.20	1,967,052.81	1,967,052.81
Direct Costs	16,001,566.72	14,978,637.33	14,978,637.33
Rate for 2010-2011 **	6.17*	13.13*	13.13**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 59020
Form R0418

Carson City-Crystal Area Schools
P.O. Box 780
Carson City, MI 48811

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	266,313.56	1,323,343.62	1,323,343.62
2006-2007 Fixed Carry Forward	21,483.62	0.00	-74,893.58
Total Indirect Costs	244,829.94	1,323,343.62	1,398,237.20
2006-2007 Direct Costs	9,292,771.54	8,235,741.48	8,235,741.48
2008-2009 Rate	2.63*	16.07*	16.98**

Comparison:			
2008-2009 Actual Direct Costs	9,163,672.38	8,204,337.93	8,204,337.93
Indirect costs based on rate ** multiplied by actual direct costs	241,004.58	1,230,650.69	1,393,096.58
2008-2009 Actual Indirect Costs	270,089.34	1,229,423.79	1,229,423.79
2006-2007 Fixed Carry Forward	21,483.62	0.00	-74,893.58
Total Indirect Costs	248,605.72	1,229,423.79	1,304,317.37
Over/(Under) Recovery	-7,601.14	0.00	88,779.21

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	270,089.34	1,229,423.79	1,229,423.79
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-7,601.14	0.00	88,779.21
Total Projected Indirect 2007-2008 (Numerator)	277,690.48	1,229,423.79	1,140,644.58
Direct Costs	9,163,672.38	8,204,337.93	8,204,337.93
Rate for 2010-2011 **	3.03*	14.99*	13.90**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 59045
Form R0418

Montabella Community Schools
P.O. Box 349
Edmore, MI 48829

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	419,700.21	1,132,664.78	1,132,664.78
2006-2007 Fixed Carry Forward	-79,295.57	0.00	-82,638.50
Total Indirect Costs	498,995.78	1,132,664.78	1,215,303.28
2006-2007 Direct Costs	8,263,150.21	7,550,185.64	7,550,185.64
2008-2009 Rate	6.04*	15.00*	16.10**

Comparison:			
2008-2009 Actual Direct Costs	7,188,228.64	6,525,969.28	6,525,969.28
Indirect costs based on rate ** multiplied by actual direct costs	434,169.01	978,895.39	1,050,681.05
2008-2009 Actual Indirect Costs	471,235.01	1,133,494.37	1,133,494.37
2006-2007 Fixed Carry Forward	-79,295.57	0.00	-82,638.50
Total Indirect Costs	550,530.58	1,133,494.37	1,216,132.87
Over/(Under) Recovery	-116,361.57	-154,598.98	-165,451.82

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	471,235.01	1,133,494.37	1,133,494.37
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-116,361.57	-154,598.98	-165,451.82
Total Projected Indirect 2007-2008 (Numerator)	587,596.58	1,288,093.35	1,298,946.19
Direct Costs	7,188,228.64	6,525,969.28	6,525,969.28
Rate for 2010-2011 **	8.17*	19.74*	19.90**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 59070
Form R0418

*** Final ***

Greenville Public Schools
1414 W. Chase Road
Greenville, MI 48838

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,258,285.43	4,116,842.90	4,116,842.90
2006-2007 Fixed Carry Forward	-100,025.77	0.00	-375,894.17
Total Indirect Costs	1,358,311.20	4,116,842.90	4,492,737.07
2006-2007 Direct Costs	28,094,570.46	25,236,012.99	25,236,012.99
2008-2009 Rate	4.83*	16.31*	17.80**

Comparison:			
2008-2009 Actual Direct Costs	29,769,054.92	27,058,982.83	27,058,982.83
Indirect costs based on rate ** multiplied by actual direct costs	1,437,845.35	4,058,847.42	4,816,498.94
2008-2009 Actual Indirect Costs	1,012,046.02	3,722,118.11	3,722,118.11
2006-2007 Fixed Carry Forward	-100,025.77	0.00	-375,894.17
Total Indirect Costs	1,112,071.79	3,722,118.11	4,098,012.28
Over/(Under) Recovery	325,773.56	0.00	718,486.66

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,012,046.02	3,722,118.11	3,722,118.11
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	325,773.56	0.00	718,486.66
Total Projected Indirect 2007-2008 (Numerator)	686,272.46	3,722,118.11	3,003,631.45
Direct Costs	29,769,054.92	27,058,982.83	27,058,982.83
Rate for 2010-2011 **	2.31*	13.76*	11.10**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 59080
Form R0418

Tri County Area Schools
94 Cherry Street, PO Box 79
Sand Lake, MI 49343

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	451,790.88	2,181,022.66	2,181,022.66
2006-2007 Fixed Carry Forward	38,637.80	-133,809.30	-133,809.30
Total Indirect Costs	413,153.08	2,314,831.96	2,314,831.96
2006-2007 Direct Costs	17,766,376.84	16,037,145.06	16,037,145.06
2008-2009 Rate	2.33*	14.43*	14.43**

Comparison:			
2008-2009 Actual Direct Costs	18,734,737.98	16,777,083.35	16,777,083.35
Indirect costs based on rate ** multiplied by actual direct costs	436,519.39	2,420,933.13	2,420,933.13
2008-2009 Actual Indirect Costs	553,947.34	2,511,601.97	2,511,601.97
2006-2007 Fixed Carry Forward	38,637.80	-133,809.30	-133,809.30
Total Indirect Costs	515,309.54	2,645,411.27	2,645,411.27
Over/(Under) Recovery	-78,790.15	-224,478.14	-224,478.14

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	553,947.34	2,511,601.97	2,511,601.97
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-78,790.15	-224,478.14	-224,478.14
Total Projected Indirect 2007-2008 (Numerator)	632,737.49	2,736,080.11	2,736,080.11
Direct Costs	18,734,737.98	16,777,083.35	16,777,083.35
Rate for 2010-2011 **	3.38*	16.31*	16.31**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 59090
Form R0418

Lakeview Community Schools (Montcalm)
123 5th Street
Lakeview, MI 48850

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	387,758.47	1,555,833.80	1,555,833.80
2006-2007 Fixed Carry Forward	-26,023.55	16,349.97	16,349.97
Total Indirect Costs	413,782.02	1,539,483.83	1,539,483.83
2006-2007 Direct Costs	12,908,835.75	11,740,760.42	11,740,760.42
2008-2009 Rate	3.21*	13.11*	13.11**

Comparison:			
2008-2009 Actual Direct Costs	12,483,027.44	11,265,515.55	11,265,515.55
Indirect costs based on rate ** multiplied by actual direct costs	400,705.18	1,476,909.09	1,476,909.09
2008-2009 Actual Indirect Costs	326,788.98	1,544,300.87	1,544,300.87
2006-2007 Fixed Carry Forward	-26,023.55	16,349.97	16,349.97
Total Indirect Costs	352,812.53	1,527,950.90	1,527,950.90
Over/(Under) Recovery	47,892.65	-51,041.81	-51,041.81

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	326,788.98	1,544,300.87	1,544,300.87
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	47,892.65	-51,041.81	-51,041.81
Total Projected Indirect 2007-2008 (Numerator)	278,896.33	1,595,342.68	1,595,342.68
Direct Costs	12,483,027.44	11,265,515.55	11,265,515.55
Rate for 2010-2011 **	2.23*	14.16*	14.16**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 59125
Form R0418

*** Final ***

Central Montcalm Public Schools
P.O. Box 9
Stanton, MI 48888

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	478,133.73	1,950,253.28	1,950,253.28
2006-2007 Fixed Carry Forward	-49,618.65	0.00	-29,185.93
Total Indirect Costs	527,752.38	1,950,253.28	1,979,439.21
2006-2007 Direct Costs	14,971,183.29	13,499,063.74	13,499,063.74
2008-2009 Rate	3.53*	14.45*	14.66**

Comparison:			
2008-2009 Actual Direct Costs	14,882,977.17	13,357,181.30	13,357,181.30
Indirect costs based on rate ** multiplied by actual direct costs	525,369.09	1,930,112.70	1,958,162.78
2008-2009 Actual Indirect Costs	468,251.38	1,994,047.25	1,994,047.25
2006-2007 Fixed Carry Forward	-49,618.65	0.00	-29,185.93
Total Indirect Costs	517,870.03	1,994,047.25	2,023,233.18
Over/(Under) Recovery	7,499.06	-63,934.55	-65,070.40

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	468,251.38	1,994,047.25	1,994,047.25
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	7,499.06	-63,934.55	-65,070.40
Total Projected Indirect 2007-2008 (Numerator)	460,752.32	2,057,981.80	2,059,117.65
Direct Costs	14,882,977.17	13,357,181.30	13,357,181.30
Rate for 2010-2011 **	3.10*	15.41*	15.42**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 59150
Form R0418

*** Final ***

Vestaburg Community Schools
7188 Avenue B
Vestaburg, MI 48891

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	201,870.86	890,245.35	890,245.35
2006-2007 Fixed Carry Forward	49,677.07	0.00	-29,546.78
Total Indirect Costs	152,193.79	890,245.35	919,792.13
2006-2007 Direct Costs	6,527,065.75	5,838,691.26	5,838,691.26
2008-2009 Rate	2.33*	15.25*	15.75**

Comparison:			
2008-2009 Actual Direct Costs	6,126,611.10	5,565,982.21	5,565,982.21
Indirect costs based on rate ** multiplied by actual direct costs	142,750.04	834,897.33	876,642.20
2008-2009 Actual Indirect Costs	189,471.57	750,100.46	750,100.46
2006-2007 Fixed Carry Forward	49,677.07	0.00	-29,546.78
Total Indirect Costs	139,794.50	750,100.46	779,647.24
Over/(Under) Recovery	2,955.54	0.00	96,994.96

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	189,471.57	750,100.46	750,100.46
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	2,955.54	0.00	96,994.96
Total Projected Indirect 2007-2008 (Numerator)	186,516.03	750,100.46	653,105.50
Direct Costs	6,126,611.10	5,565,982.21	5,565,982.21
Rate for 2010-2011 **	3.04*	13.48*	11.73**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 59901
Form R0418

Threshold Academy
5827 North Orleans Road
Orleans, MI 48865

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	88,565.99	317,608.84	317,608.84
2006-2007 Fixed Carry Forward	-27,104.38	0.00	-130,936.10
Total Indirect Costs	115,670.37	317,608.84	448,544.94
2006-2007 Direct Costs	1,580,926.15	1,351,883.30	1,351,883.30
2008-2009 Rate	7.32*	23.49*	33.18**

Comparison:			
2008-2009 Actual Direct Costs	1,721,317.12	1,496,670.64	1,496,670.64
Indirect costs based on rate ** multiplied by actual direct costs	126,000.41	224,500.60	374,167.66
2008-2009 Actual Indirect Costs	102,364.17	327,010.65	327,010.65
2006-2007 Fixed Carry Forward	-27,104.38	0.00	-130,936.10
Total Indirect Costs	129,468.55	327,010.65	457,946.75
Over/(Under) Recovery	-3,468.14	0.00	-83,779.09

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	102,364.17	327,010.65	327,010.65
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-3,468.14	0.00	-83,779.09
Total Projected Indirect 2007-2008 (Numerator)	105,832.31	327,010.65	410,789.74
Direct Costs	1,721,317.12	1,496,670.64	1,496,670.64
Rate for 2010-2011 **	6.15*	21.85*	27.45**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 60010
Form R0418

*** Final ***

Atlanta Community Schools
P.O. Box 619
Atlanta, MI 49709

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	303,234.15	757,655.31	757,655.31
2006-2007 Fixed Carry Forward	-66,389.94	0.00	0.00
Total Indirect Costs	369,624.09	757,655.31	757,655.31
2006-2007 Direct Costs	3,374,372.50	2,919,951.34	2,919,951.34
2008-2009 Rate	10.95*	25.95*	25.95**

Comparison:			
2008-2009 Actual Direct Costs	2,961,830.12	2,614,422.64	2,614,422.64
Indirect costs based on rate ** multiplied by actual direct costs	324,320.40	392,163.40	653,605.66
2008-2009 Actual Indirect Costs	235,846.35	583,253.83	583,253.83
2006-2007 Fixed Carry Forward	-66,389.94	0.00	0.00
Total Indirect Costs	302,236.29	583,253.83	583,253.83
Over/(Under) Recovery	22,084.11	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	235,846.35	583,253.83	583,253.83
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	22,084.11	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	213,762.24	583,253.83	583,253.83
Direct Costs	2,961,830.12	2,614,422.64	2,614,422.64
Rate for 2010-2011 **	7.22*	22.31*	22.31**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 60020
Form R0418

Hillman Community Schools
26042 M-32 S.
HILLMAN, MI 49746

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	154,722.56	709,190.87	709,190.87
2006-2007 Fixed Carry Forward	0.00	0.00	-153,414.02
Total Indirect Costs	154,722.56	709,190.87	862,604.89
2006-2007 Direct Costs	4,283,700.16	3,729,231.85	3,729,231.85
2008-2009 Rate	3.61*	19.02*	23.13**

Comparison:			
2008-2009 Actual Direct Costs	4,286,636.06	3,705,256.46	3,705,256.46
Indirect costs based on rate ** multiplied by actual direct costs	154,747.56	555,788.47	857,025.82
2008-2009 Actual Indirect Costs	297,896.59	879,276.19	879,276.19
2006-2007 Fixed Carry Forward	0.00	0.00	-153,414.02
Total Indirect Costs	297,896.59	879,276.19	1,032,690.21
Over/(Under) Recovery	-143,149.03	0.00	-175,664.39

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	297,896.59	879,276.19	879,276.19
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-143,149.03	0.00	-175,664.39
Total Projected Indirect 2007-2008 (Numerator)	441,045.62	879,276.19	1,054,940.58
Direct Costs	4,286,636.06	3,705,256.46	3,705,256.46
Rate for 2010-2011 **	10.29*	23.73*	28.47**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 61000
Form R0418

*** Final ***

Muskegon Area ISD
630 Harvey Street
Muskegon, MI 49442

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	2,649,105.57	4,545,794.82	4,545,794.82
2006-2007 Fixed Carry Forward	-160,275.18	0.00	0.00
Total Indirect Costs	2,809,380.75	4,545,794.82	4,545,794.82
2006-2007 Direct Costs	22,160,529.53	20,263,840.28	20,263,840.28
2008-2009 Rate	12.68*	22.43*	22.43**

Comparison:			
2008-2009 Actual Direct Costs	22,928,401.76	20,960,138.49	20,960,138.49
Indirect costs based on rate ** multiplied by actual direct costs	2,907,321.34	3,144,020.77	4,701,359.06
2008-2009 Actual Indirect Costs	3,160,415.43	5,128,678.70	5,128,678.70
2006-2007 Fixed Carry Forward	-160,275.18	0.00	0.00
Total Indirect Costs	3,320,690.61	5,128,678.70	5,128,678.70
Over/(Under) Recovery	-413,369.27	0.00	-427,319.64

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	3,160,415.43	5,128,678.70	5,128,678.70
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-413,369.27	0.00	-427,319.64
Total Projected Indirect 2007-2008 (Numerator)	3,573,784.70	5,128,678.70	5,555,998.34
Direct Costs	22,928,401.76	20,960,138.49	20,960,138.49
Rate for 2010-2011 **	15.59*	24.47*	26.51**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 61010
Form R0418

*** Final ***

Muskegon City School District
349 W. Webster Avenue
Muskegon, MI 49440

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	2,646,398.62	9,390,105.46	9,390,105.46
2006-2007 Fixed Carry Forward	56,971.34	0.00	-54,759.97
Total Indirect Costs	2,589,427.28	9,390,105.46	9,444,865.43
2006-2007 Direct Costs	63,480,849.73	56,737,142.89	56,737,142.89
2008-2009 Rate	4.08*	16.55*	16.65**

Comparison:			
2008-2009 Actual Direct Costs	64,759,709.76	57,967,184.12	57,967,184.12
Indirect costs based on rate ** multiplied by actual direct costs	2,642,196.16	8,695,077.62	9,651,536.16
2008-2009 Actual Indirect Costs	2,768,588.12	9,561,113.76	9,561,113.76
2006-2007 Fixed Carry Forward	56,971.34	0.00	-54,759.97
Total Indirect Costs	2,711,616.78	9,561,113.76	9,615,873.73
Over/(Under) Recovery	-69,420.62	0.00	35,662.43

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	2,768,588.12	9,561,113.76	9,561,113.76
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-69,420.62	0.00	35,662.43
Total Projected Indirect 2007-2008 (Numerator)	2,838,008.74	9,561,113.76	9,525,451.33
Direct Costs	64,759,709.76	57,967,184.12	57,967,184.12
Rate for 2010-2011 **	4.38*	16.49*	16.43**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 61020
Form R0418

*** Final ***

Muskegon Heights School District
2603 Leahy Street
Muskegon Heights, MI 49444

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	972,777.47	3,561,275.38	3,561,275.38
2006-2007 Fixed Carry Forward	-27,716.61	0.00	0.00
Total Indirect Costs	1,000,494.08	3,561,275.38	3,561,275.38
2006-2007 Direct Costs	22,782,037.01	20,193,539.10	20,193,539.10
2008-2009 Rate	4.39*	17.64*	17.64**

Comparison:			
2008-2009 Actual Direct Costs	23,003,132.72	20,515,839.30	20,515,839.30
Indirect costs based on rate ** multiplied by actual direct costs	1,009,837.53	3,077,375.90	3,618,994.05
2008-2009 Actual Indirect Costs	916,440.16	3,403,733.58	3,403,733.58
2006-2007 Fixed Carry Forward	-27,716.61	0.00	0.00
Total Indirect Costs	944,156.77	3,403,733.58	3,403,733.58
Over/(Under) Recovery	65,680.76	0.00	215,260.47

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	916,440.16	3,403,733.58	3,403,733.58
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	65,680.76	0.00	215,260.47
Total Projected Indirect 2007-2008 (Numerator)	850,759.40	3,403,733.58	3,188,473.11
Direct Costs	23,003,132.72	20,515,839.30	20,515,839.30
Rate for 2010-2011 **	3.70*	16.59*	15.54**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 61060
Form R0418

*** Final ***

Mona Shores Public School District
3374 McCracken Street
Norton Shores, MI 49441

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,380,498.79	4,502,226.15	4,502,226.15
2006-2007 Fixed Carry Forward	-44,363.11	0.00	0.00
Total Indirect Costs	1,424,861.90	4,502,226.15	4,502,226.15
2006-2007 Direct Costs	32,689,979.05	29,568,251.69	29,568,251.69
2008-2009 Rate	4.36*	15.23*	15.23**

Comparison:			
2008-2009 Actual Direct Costs	32,451,075.88	29,318,672.93	29,318,672.93
Indirect costs based on rate ** multiplied by actual direct costs	1,414,866.91	4,397,800.94	4,465,233.89
2008-2009 Actual Indirect Costs	1,434,276.69	4,566,679.64	4,566,679.64
2006-2007 Fixed Carry Forward	-44,363.11	0.00	0.00
Total Indirect Costs	1,478,639.80	4,566,679.64	4,566,679.64
Over/(Under) Recovery	-63,772.89	0.00	-101,445.75

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,434,276.69	4,566,679.64	4,566,679.64
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-63,772.89	0.00	-101,445.75
Total Projected Indirect 2007-2008 (Numerator)	1,498,049.58	4,566,679.64	4,668,125.39
Direct Costs	32,451,075.88	29,318,672.93	29,318,672.93
Rate for 2010-2011 **	4.62*	15.58*	15.92**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 61065
Form R0418

*** Final ***

Oakridge Public Schools
275 S Wolf Lake Road
Muskegon, MI 49442

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	402,111.62	2,078,623.16	2,078,623.16
2006-2007 Fixed Carry Forward	39,915.27	-79,491.23	-79,491.23
Total Indirect Costs	362,196.35	2,158,114.39	2,158,114.39
2006-2007 Direct Costs	16,127,314.60	14,450,803.06	14,450,803.06
2008-2009 Rate	2.25*	14.93*	14.93**

Comparison:			
2008-2009 Actual Direct Costs	16,204,151.24	14,605,075.83	14,605,075.83
Indirect costs based on rate ** multiplied by actual direct costs	364,593.40	2,180,537.82	2,180,537.82
2008-2009 Actual Indirect Costs	478,222.54	2,077,297.95	2,077,297.95
2006-2007 Fixed Carry Forward	39,915.27	-79,491.23	-79,491.23
Total Indirect Costs	438,307.27	2,156,789.18	2,156,789.18
Over/(Under) Recovery	-73,713.87	23,748.64	23,748.64

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	478,222.54	2,077,297.95	2,077,297.95
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-73,713.87	23,748.64	23,748.64
Total Projected Indirect 2007-2008 (Numerator)	551,936.41	2,053,549.31	2,053,549.31
Direct Costs	16,204,151.24	14,605,075.83	14,605,075.83
Rate for 2010-2011 **	3.41*	14.06*	14.06**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 61080
Form R0418

Fruitport Community Schools
3255 East Pontaluna Road
Fruitport, MI 49415

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	745,724.03	3,341,764.07	3,341,764.07
2006-2007 Fixed Carry Forward	-285,145.20	-359,279.02	-359,279.02
Total Indirect Costs	1,030,869.23	3,701,043.09	3,701,043.09
2006-2007 Direct Costs	29,305,634.46	26,709,594.42	26,709,594.42
2008-2009 Rate	3.52*	13.86*	13.86**

Comparison:			
2008-2009 Actual Direct Costs	29,283,084.33	26,591,174.48	26,591,174.48
Indirect costs based on rate ** multiplied by actual direct costs	1,030,764.57	3,685,536.78	3,685,536.78
2008-2009 Actual Indirect Costs	730,577.51	3,422,487.36	3,422,487.36
2006-2007 Fixed Carry Forward	-285,145.20	-359,279.02	-359,279.02
Total Indirect Costs	1,015,722.71	3,781,766.38	3,781,766.38
Over/(Under) Recovery	15,041.86	-96,229.60	-96,229.60

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	730,577.51	3,422,487.36	3,422,487.36
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	15,041.86	-96,229.60	-96,229.60
Total Projected Indirect 2007-2008 (Numerator)	715,535.65	3,518,716.96	3,518,716.96
Direct Costs	29,283,084.33	26,591,174.48	26,591,174.48
Rate for 2010-2011 **	2.44*	13.23*	13.23**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 61120
Form R0418

Holton Public Schools
P.O. Box 159
Holton, MI 49425

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	352,372.03	1,251,565.11	1,251,565.11
2006-2007 Fixed Carry Forward	4,540.43	0.00	-35,883.02
Total Indirect Costs	347,831.60	1,251,565.11	1,287,448.13
2006-2007 Direct Costs	8,586,980.10	7,687,787.02	7,687,787.02
2008-2009 Rate	4.05*	16.28*	16.75**

Comparison:			
2008-2009 Actual Direct Costs	8,723,352.22	7,739,613.14	7,739,613.14
Indirect costs based on rate ** multiplied by actual direct costs	353,295.76	1,160,941.97	1,296,385.20
2008-2009 Actual Indirect Costs	273,996.70	1,257,735.78	1,257,735.78
2006-2007 Fixed Carry Forward	4,540.43	0.00	-35,883.02
Total Indirect Costs	269,456.27	1,257,735.78	1,293,618.80
Over/(Under) Recovery	83,839.49	0.00	2,766.40

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	273,996.70	1,257,735.78	1,257,735.78
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	83,839.49	0.00	2,766.40
Total Projected Indirect 2007-2008 (Numerator)	190,157.21	1,257,735.78	1,254,969.38
Direct Costs	8,723,352.22	7,739,613.14	7,739,613.14
Rate for 2010-2011 **	2.18*	16.25*	16.21**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 61180
Form R0418

*** Final ***

Montague Area Public Schools
4882 Stanton Boulevard
Montague, MI 49437

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	333,702.77	1,609,037.83	1,609,037.83
2006-2007 Fixed Carry Forward	-54,289.02	0.00	-65,164.65
Total Indirect Costs	387,991.79	1,609,037.83	1,674,202.48
2006-2007 Direct Costs	11,949,866.58	10,674,531.52	10,674,531.52
2008-2009 Rate	3.25*	15.07*	15.68**

Comparison:			
2008-2009 Actual Direct Costs	12,537,275.87	11,108,500.33	11,108,500.33
Indirect costs based on rate ** multiplied by actual direct costs	407,461.47	1,666,275.05	1,741,812.85
2008-2009 Actual Indirect Costs	351,108.78	1,779,884.32	1,779,884.32
2006-2007 Fixed Carry Forward	-54,289.02	0.00	-65,164.65
Total Indirect Costs	405,397.80	1,779,884.32	1,845,048.97
Over/(Under) Recovery	2,063.67	0.00	-103,236.12

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	351,108.78	1,779,884.32	1,779,884.32
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	2,063.67	0.00	-103,236.12
Total Projected Indirect 2007-2008 (Numerator)	349,045.11	1,779,884.32	1,883,120.44
Direct Costs	12,537,275.87	11,108,500.33	11,108,500.33
Rate for 2010-2011 **	2.78*	16.02*	16.95**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 61190
Form R0418

*** Final ***

Orchard View Schools
35 S. Sheridan
Muskegon, MI 49442

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	756,527.06	3,744,420.91	3,744,420.91
2006-2007 Fixed Carry Forward	47,471.03	-210,578.96	-210,578.96
Total Indirect Costs	709,056.03	3,954,999.87	3,954,999.87
2006-2007 Direct Costs	29,813,221.75	26,825,327.90	26,825,327.90
2008-2009 Rate	2.38*	14.74*	14.74**

Comparison:			
2008-2009 Actual Direct Costs	28,968,517.63	26,404,510.26	26,404,510.26
Indirect costs based on rate ** multiplied by actual direct costs	689,450.72	3,892,024.81	3,892,024.81
2008-2009 Actual Indirect Costs	698,371.20	3,262,378.57	3,262,378.57
2006-2007 Fixed Carry Forward	47,471.03	-210,578.96	-210,578.96
Total Indirect Costs	650,900.17	3,472,957.53	3,472,957.53
Over/(Under) Recovery	38,550.55	419,067.28	419,067.28

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	698,371.20	3,262,378.57	3,262,378.57
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	38,550.55	419,067.28	419,067.28
Total Projected Indirect 2007-2008 (Numerator)	659,820.65	2,843,311.29	2,843,311.29
Direct Costs	28,968,517.63	26,404,510.26	26,404,510.26
Rate for 2010-2011 **	2.28*	10.77*	10.77**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 61210
Form R0418

Ravenna Public Schools
12322 Stafford Street
Ravenna, MI 49451

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	167,344.92	1,098,518.21	1,098,518.21
2006-2007 Fixed Carry Forward	-35,633.01	5,963.63	5,963.63
Total Indirect Costs	202,977.93	1,092,554.58	1,092,554.58
2006-2007 Direct Costs	9,351,124.52	8,419,951.23	8,419,951.23
2008-2009 Rate	2.17*	12.98*	12.98**

Comparison:			
2008-2009 Actual Direct Costs	9,684,681.96	8,711,339.41	8,711,339.41
Indirect costs based on rate ** multiplied by actual direct costs	210,157.60	1,130,731.86	1,130,731.86
2008-2009 Actual Indirect Costs	332,659.71	1,306,002.26	1,306,002.26
2006-2007 Fixed Carry Forward	-35,633.01	5,963.63	5,963.63
Total Indirect Costs	368,292.72	1,300,038.63	1,300,038.63
Over/(Under) Recovery	-158,135.12	-169,306.77	-169,306.77

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	332,659.71	1,306,002.26	1,306,002.26
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-158,135.12	-169,306.77	-169,306.77
Total Projected Indirect 2007-2008 (Numerator)	490,794.83	1,475,309.03	1,475,309.03
Direct Costs	9,684,681.96	8,711,339.41	8,711,339.41
Rate for 2010-2011 **	5.07*	16.94*	16.94**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 61220
Form R0418

Reeths-Puffer Schools
991 W. Giles Road
Muskegon, MI 49445

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,073,022.82	3,966,962.00	3,966,962.00
2006-2007 Fixed Carry Forward	-13,582.64	0.00	432,089.48
Total Indirect Costs	1,086,605.46	3,966,962.00	3,534,872.52
2006-2007 Direct Costs	33,716,674.42	30,822,735.24	30,822,735.24
2008-2009 Rate	3.22*	12.87*	11.47**

Comparison:			
2008-2009 Actual Direct Costs	34,346,699.48	31,744,631.99	31,744,631.99
Indirect costs based on rate ** multiplied by actual direct costs	1,105,963.72	4,085,534.14	3,641,109.29
2008-2009 Actual Indirect Costs	1,098,402.01	3,700,469.50	3,700,469.50
2006-2007 Fixed Carry Forward	-13,582.64	0.00	432,089.48
Total Indirect Costs	1,111,984.65	3,700,469.50	3,268,380.02
Over/(Under) Recovery	-6,020.93	385,064.64	372,729.27

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,098,402.01	3,700,469.50	3,700,469.50
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-6,020.93	385,064.64	372,729.27
Total Projected Indirect 2007-2008 (Numerator)	1,104,422.94	3,315,404.86	3,327,740.23
Direct Costs	34,346,699.48	31,744,631.99	31,744,631.99
Rate for 2010-2011 **	3.22*	10.44*	10.48**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 61230
Form R0418

*** Final ***

North Muskegon Public Schools
1600 Mills Avenue
North Muskegon, MI 49445

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	59,748.71	657,823.70	657,823.70
2006-2007 Fixed Carry Forward	-7,915.48	-6,682.59	-6,682.59
Total Indirect Costs	67,664.19	664,506.29	664,506.29
2006-2007 Direct Costs	7,100,442.23	6,502,367.24	6,502,367.24
2008-2009 Rate	0.95*	10.22*	10.22**

Comparison:			
2008-2009 Actual Direct Costs	7,497,922.53	6,847,620.03	6,847,620.03
Indirect costs based on rate ** multiplied by actual direct costs	71,230.26	699,826.77	699,826.77
2008-2009 Actual Indirect Costs	138,772.05	789,074.55	789,074.55
2006-2007 Fixed Carry Forward	-7,915.48	-6,682.59	-6,682.59
Total Indirect Costs	146,687.53	795,757.14	795,757.14
Over/(Under) Recovery	-75,457.27	-95,930.37	-95,930.37

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	138,772.05	789,074.55	789,074.55
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-75,457.27	-95,930.37	-95,930.37
Total Projected Indirect 2007-2008 (Numerator)	214,229.32	885,004.92	885,004.92
Direct Costs	7,497,922.53	6,847,620.03	6,847,620.03
Rate for 2010-2011 **	2.86*	12.92*	12.92**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 61240
Form R0418

Whitehall District Schools
541 E. Slocum Street
Whitehall, MI 49461

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	434,706.14	2,404,759.08	2,404,759.08
2006-2007 Fixed Carry Forward	-96,493.09	-110,726.50	-110,726.50
Total Indirect Costs	531,199.23	2,515,485.58	2,515,485.58
2006-2007 Direct Costs	21,405,889.54	19,435,836.60	19,435,836.60
2008-2009 Rate	2.48*	12.94*	12.94**

Comparison:			
2008-2009 Actual Direct Costs	22,922,351.68	20,977,598.72	20,977,598.72
Indirect costs based on rate ** multiplied by actual direct costs	568,474.32	2,714,501.27	2,714,501.27
2008-2009 Actual Indirect Costs	507,823.36	2,452,576.32	2,452,576.32
2006-2007 Fixed Carry Forward	-96,493.09	-110,726.50	-110,726.50
Total Indirect Costs	604,316.45	2,563,302.82	2,563,302.82
Over/(Under) Recovery	-35,842.13	151,198.45	151,198.45

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	507,823.36	2,452,576.32	2,452,576.32
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-35,842.13	151,198.45	151,198.45
Total Projected Indirect 2007-2008 (Numerator)	543,665.49	2,301,377.87	2,301,377.87
Direct Costs	22,922,351.68	20,977,598.72	20,977,598.72
Rate for 2010-2011 **	2.37*	10.97*	10.97**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 61902
Form R0418

*** Final ***

Timberland Academy
2574 McLaughlin Road
Muskegon, MI 49442

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	145,429.00	1,229,441.00	1,229,441.00
2006-2007 Fixed Carry Forward	-61,226.40	0.00	0.00
Total Indirect Costs	206,655.40	1,229,441.00	1,229,441.00
2006-2007 Direct Costs	5,090,270.00	4,006,258.00	4,006,258.00
2008-2009 Rate	4.06*	30.69*	30.69**

Comparison:			
2008-2009 Actual Direct Costs	4,860,134.00	3,775,147.00	3,775,147.00
Indirect costs based on rate ** multiplied by actual direct costs	197,321.44	566,272.05	943,786.75
2008-2009 Actual Indirect Costs	167,395.00	1,252,382.00	1,252,382.00
2006-2007 Fixed Carry Forward	-61,226.40	0.00	0.00
Total Indirect Costs	228,621.40	1,252,382.00	1,252,382.00
Over/(Under) Recovery	-31,299.96	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	167,395.00	1,252,382.00	1,252,382.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-31,299.96	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	198,694.96	1,252,382.00	1,252,382.00
Direct Costs	4,860,134.00	3,775,147.00	3,775,147.00
Rate for 2010-2011 **	4.09*	33.17*	33.17**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 61903
Form R0418

WayPoint Academy
2900 E. Apple
Muskegon, MI 49442

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	68,069.86	222,784.48	222,784.48
2006-2007 Fixed Carry Forward	32,865.98	0.00	0.00
Total Indirect Costs	35,203.88	222,784.48	222,784.48
2006-2007 Direct Costs	1,662,863.86	1,508,149.24	1,508,149.24
2008-2009 Rate	2.12*	14.77*	14.77**

Comparison:			
2008-2009 Actual Direct Costs	1,685,147.18	1,543,788.81	1,543,788.81
Indirect costs based on rate ** multiplied by actual direct costs	35,725.12	228,017.61	228,017.61
2008-2009 Actual Indirect Costs	65,004.93	206,363.30	206,363.30
2006-2007 Fixed Carry Forward	32,865.98	0.00	0.00
Total Indirect Costs	32,138.95	206,363.30	206,363.30
Over/(Under) Recovery	3,586.17	21,654.31	21,654.31

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	65,004.93	206,363.30	206,363.30
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	3,586.17	21,654.31	21,654.31
Total Projected Indirect 2007-2008 (Numerator)	61,418.76	184,708.99	184,708.99
Direct Costs	1,685,147.18	1,543,788.81	1,543,788.81
Rate for 2010-2011 **	3.64*	11.96*	11.96**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 61904
Form R0418

Three Oaks Public School Academy
1212 Kingsley
Muskegon, MI 49442

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	209,759.61	209,759.61
2006-2007 Fixed Carry Forward	5,243.87	0.00	-56,379.24
Total Indirect Costs	-5,243.87	209,759.61	266,138.85
2006-2007 Direct Costs	1,219,505.28	1,009,745.67	1,009,745.67
2008-2009 Rate	0.00*	20.77*	26.36**

Comparison:			
2008-2009 Actual Direct Costs	2,547,759.80	2,222,342.66	2,222,342.66
Indirect costs based on rate ** multiplied by actual direct costs	0.00	333,351.40	555,585.67
2008-2009 Actual Indirect Costs	5,688.72	331,105.86	331,105.86
2006-2007 Fixed Carry Forward	5,243.87	0.00	-56,379.24
Total Indirect Costs	444.85	331,105.86	387,485.10
Over/(Under) Recovery	0.00	0.00	168,100.57

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	5,688.72	331,105.86	331,105.86
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	168,100.57
Total Projected Indirect 2007-2008 (Numerator)	5,688.72	331,105.86	163,005.29
Direct Costs	2,547,759.80	2,222,342.66	2,222,342.66
Rate for 2010-2011 **	0.22*	14.90*	7.33**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 62000
Form R0418

*** Final ***

Newaygo County RESA
4747 W. 48th Street
Fremont, MI 49412

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,178,129.45	2,525,730.12	2,525,730.12
2006-2007 Fixed Carry Forward	0.00	0.00	-874,960.49
Total Indirect Costs	1,178,129.45	2,525,730.12	3,400,690.61
2006-2007 Direct Costs	14,878,853.33	13,531,252.66	13,531,252.66
2008-2009 Rate	7.92*	18.67*	25.13**

Comparison:			
2008-2009 Actual Direct Costs	15,312,669.02	14,248,179.70	14,248,179.70
Indirect costs based on rate ** multiplied by actual direct costs	1,212,763.39	2,137,226.96	3,562,044.93
2008-2009 Actual Indirect Costs	944,331.81	2,008,821.13	2,008,821.13
2006-2007 Fixed Carry Forward	0.00	0.00	-874,960.49
Total Indirect Costs	944,331.81	2,008,821.13	2,883,781.62
Over/(Under) Recovery	268,431.58	0.00	678,263.31

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	944,331.81	2,008,821.13	2,008,821.13
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	268,431.58	0.00	678,263.31
Total Projected Indirect 2007-2008 (Numerator)	675,900.23	2,008,821.13	1,330,557.82
Direct Costs	15,312,669.02	14,248,179.70	14,248,179.70
Rate for 2010-2011 **	4.41*	14.10*	9.34**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 62040
Form R0418

Fremont Public School District
220 W. Pine Street
Fremont, MI 49412

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	563,541.85	2,142,672.80	2,142,672.80
2006-2007 Fixed Carry Forward	100,963.65	0.00	146,044.58
Total Indirect Costs	462,578.20	2,142,672.80	1,996,628.22
2006-2007 Direct Costs	19,430,224.20	17,851,093.25	17,851,093.25
2008-2009 Rate	2.38*	12.00*	11.18**

Comparison:			
2008-2009 Actual Direct Costs	19,780,699.90	18,239,728.82	18,239,728.82
Indirect costs based on rate ** multiplied by actual direct costs	470,780.66	2,188,767.46	2,039,201.68
2008-2009 Actual Indirect Costs	585,798.34	2,126,769.42	2,126,769.42
2006-2007 Fixed Carry Forward	100,963.65	0.00	146,044.58
Total Indirect Costs	484,834.69	2,126,769.42	1,980,724.84
Over/(Under) Recovery	-14,054.03	61,998.04	58,476.84

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	585,798.34	2,126,769.42	2,126,769.42
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-14,054.03	61,998.04	58,476.84
Total Projected Indirect 2007-2008 (Numerator)	599,852.37	2,064,771.38	2,068,292.58
Direct Costs	19,780,699.90	18,239,728.82	18,239,728.82
Rate for 2010-2011 **	3.03*	11.32*	11.34**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 62050
Form R0418

*** Final ***

Grant Public School District
148 S. Elder Avenue
Grant, MI 49327

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	240,178.34	2,151,138.03	2,151,138.03
2006-2007 Fixed Carry Forward	6,034.82	76,111.46	76,111.46
Total Indirect Costs	234,143.52	2,075,026.57	2,075,026.57
2006-2007 Direct Costs	20,059,321.90	18,148,362.21	18,148,362.21
2008-2009 Rate	1.17*	11.43*	11.43**

Comparison:			
2008-2009 Actual Direct Costs	19,931,009.83	17,983,718.24	17,983,718.24
Indirect costs based on rate ** multiplied by actual direct costs	233,192.82	2,055,538.99	2,055,538.99
2008-2009 Actual Indirect Costs	505,336.51	2,452,628.10	2,452,628.10
2006-2007 Fixed Carry Forward	6,034.82	76,111.46	76,111.46
Total Indirect Costs	499,301.69	2,376,516.64	2,376,516.64
Over/(Under) Recovery	-266,108.87	-320,977.65	-320,977.65

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	505,336.51	2,452,628.10	2,452,628.10
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-266,108.87	-320,977.65	-320,977.65
Total Projected Indirect 2007-2008 (Numerator)	771,445.38	2,773,605.75	2,773,605.75
Direct Costs	19,931,009.83	17,983,718.24	17,983,718.24
Rate for 2010-2011 **	3.87*	15.42*	15.42**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 62060
Form R0418

Hesperia Community Schools
P.O. Box 338
Hesperia, MI 49421

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	420,183.68	1,316,772.41	1,316,772.41
2006-2007 Fixed Carry Forward	-63,893.73	0.00	-157,154.45
Total Indirect Costs	484,077.41	1,316,772.41	1,473,926.86
2006-2007 Direct Costs	8,982,225.75	8,085,637.02	8,085,637.02
2008-2009 Rate	5.39*	16.29*	18.23**

Comparison:			
2008-2009 Actual Direct Costs	9,520,939.04	8,664,053.45	8,664,053.45
Indirect costs based on rate ** multiplied by actual direct costs	513,178.61	1,299,608.02	1,579,456.94
2008-2009 Actual Indirect Costs	409,029.02	1,265,914.61	1,265,914.61
2006-2007 Fixed Carry Forward	-63,893.73	0.00	-157,154.45
Total Indirect Costs	472,922.75	1,265,914.61	1,423,069.06
Over/(Under) Recovery	40,255.86	0.00	156,387.88

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	409,029.02	1,265,914.61	1,265,914.61
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	40,255.86	0.00	156,387.88
Total Projected Indirect 2007-2008 (Numerator)	368,773.16	1,265,914.61	1,109,526.73
Direct Costs	9,520,939.04	8,664,053.45	8,664,053.45
Rate for 2010-2011 **	3.87*	14.61*	12.81**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 62070
Form R0418

Newaygo Public School District
P.O. Box 820
Newaygo, MI 49337

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	369,408.79	1,853,266.24	1,853,266.24
2006-2007 Fixed Carry Forward	115,293.45	-202,603.82	-202,603.82
Total Indirect Costs	254,115.34	2,055,870.06	2,055,870.06
2006-2007 Direct Costs	16,316,228.63	14,832,371.18	14,832,371.18
2008-2009 Rate	1.56*	13.86*	13.86**

Comparison:			
2008-2009 Actual Direct Costs	16,180,961.32	14,782,977.49	14,782,977.49
Indirect costs based on rate ** multiplied by actual direct costs	252,423.00	2,048,920.68	2,048,920.68
2008-2009 Actual Indirect Costs	489,840.52	1,887,824.35	1,887,824.35
2006-2007 Fixed Carry Forward	115,293.45	-202,603.82	-202,603.82
Total Indirect Costs	374,547.07	2,090,428.17	2,090,428.17
Over/(Under) Recovery	-122,124.07	-41,507.49	-41,507.49

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	489,840.52	1,887,824.35	1,887,824.35
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-122,124.07	-41,507.49	-41,507.49
Total Projected Indirect 2007-2008 (Numerator)	611,964.59	1,929,331.84	1,929,331.84
Direct Costs	16,180,961.32	14,782,977.49	14,782,977.49
Rate for 2010-2011 **	3.78*	13.05*	13.05**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 62090
Form R0418

White Cloud Public Schools
P.O. Box 1003
White Cloud, MI 49349

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	196,525.99	1,043,370.46	1,043,370.46
2006-2007 Fixed Carry Forward	14,021.50	169,568.27	169,568.27
Total Indirect Costs	182,504.49	873,802.19	873,802.19
2006-2007 Direct Costs	10,817,555.33	9,970,710.86	9,970,710.86
2008-2009 Rate	1.69*	8.76*	8.76**

Comparison:			
2008-2009 Actual Direct Costs	10,474,963.38	9,611,360.02	9,611,360.02
Indirect costs based on rate ** multiplied by actual direct costs	177,026.88	841,955.14	841,955.14
2008-2009 Actual Indirect Costs	356,713.62	1,220,316.98	1,220,316.98
2006-2007 Fixed Carry Forward	14,021.50	169,568.27	169,568.27
Total Indirect Costs	342,692.12	1,050,748.71	1,050,748.71
Over/(Under) Recovery	-165,665.24	-208,793.57	-208,793.57

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	356,713.62	1,220,316.98	1,220,316.98
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-165,665.24	-208,793.57	-208,793.57
Total Projected Indirect 2007-2008 (Numerator)	522,378.86	1,429,110.55	1,429,110.55
Direct Costs	10,474,963.38	9,611,360.02	9,611,360.02
Rate for 2010-2011 **	4.99*	14.87*	14.87**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 62470
Form R0418

Big Jackson School District
4020 East 13 Mile Road
Paris, MI 49338

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	62,069.16	89,474.63	89,474.63
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	62,069.16	89,474.63	89,474.63
2006-2007 Direct Costs	245,401.62	217,996.15	217,996.15
2008-2009 Rate	25.29*	41.04*	41.04**

Comparison:			
2008-2009 Actual Direct Costs	262,111.77	228,497.24	228,497.24
Indirect costs based on rate ** multiplied by actual direct costs	39,316.77	34,274.59	57,124.31
2008-2009 Actual Indirect Costs	63,798.70	97,413.23	97,413.23
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	63,798.70	97,413.23	97,413.23
Over/(Under) Recovery	0.00	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	63,798.70	97,413.23	97,413.23
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	63,798.70	97,413.23	97,413.23
Direct Costs	262,111.77	228,497.24	228,497.24
Rate for 2010-2011 **	24.34*	42.63*	42.63**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63000
Form R0418

*** Final ***

Oakland Schools
2111 Pontiac Lake Road
Waterford, MI 48328

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	13,013,523.97	17,839,968.46	17,839,968.46
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	13,013,523.97	17,839,968.46	17,839,968.46
2006-2007 Direct Costs	64,678,638.63	59,852,194.14	59,852,194.14
2008-2009 Rate	20.12*	29.81*	29.81**

Comparison:			
2008-2009 Actual Direct Costs	71,578,074.61	66,447,345.62	66,447,345.62
Indirect costs based on rate ** multiplied by actual direct costs	10,736,711.19	9,967,101.84	16,611,836.41
2008-2009 Actual Indirect Costs	12,987,922.94	18,118,651.93	18,118,651.93
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	12,987,922.94	18,118,651.93	18,118,651.93
Over/(Under) Recovery	0.00	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	12,987,922.94	18,118,651.93	18,118,651.93
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	12,987,922.94	18,118,651.93	18,118,651.93
Direct Costs	71,578,074.61	66,447,345.62	66,447,345.62
Rate for 2010-2011 **	18.15*	27.27*	27.27**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63010
Form R0418

Birmingham City School District
550 W. Merrill Street
Birmingham, MI 48009

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	2,720,706.53	16,960,897.48	16,960,897.48
2006-2007 Fixed Carry Forward	199,622.51	0.00	0.00
Total Indirect Costs	2,521,084.02	16,960,897.48	16,960,897.48
2006-2007 Direct Costs	112,806,755.15	98,566,564.20	98,566,564.20
2008-2009 Rate	2.23*	17.21*	17.21**

Comparison:			
2008-2009 Actual Direct Costs	109,881,988.50	97,973,847.44	97,973,847.44
Indirect costs based on rate ** multiplied by actual direct costs	2,450,368.34	14,696,077.12	16,861,299.14
2008-2009 Actual Indirect Costs	2,727,396.97	14,635,538.03	14,635,538.03
2006-2007 Fixed Carry Forward	199,622.51	0.00	0.00
Total Indirect Costs	2,527,774.46	14,635,538.03	14,635,538.03
Over/(Under) Recovery	-77,406.12	0.00	2,225,761.11

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	2,727,396.97	14,635,538.03	14,635,538.03
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-77,406.12	0.00	2,225,761.11
Total Projected Indirect 2007-2008 (Numerator)	2,804,803.09	14,635,538.03	12,409,776.92
Direct Costs	109,881,988.50	97,973,847.44	97,973,847.44
Rate for 2010-2011 **	2.55*	14.94*	12.67**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63020
Form R0418

Ferndale Public Schools
2920 Burdette
Ferndale, MI 48220

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,905,949.36	7,974,558.97	7,974,558.97
2006-2007 Fixed Carry Forward	497,230.76	0.00	0.00
Total Indirect Costs	1,408,718.60	7,974,558.97	7,974,558.97
2006-2007 Direct Costs	40,191,585.95	34,122,976.34	34,122,976.34
2008-2009 Rate	3.51*	23.37*	23.37**

Comparison:			
2008-2009 Actual Direct Costs	39,065,600.48	33,436,680.73	33,436,680.73
Indirect costs based on rate ** multiplied by actual direct costs	1,371,202.58	5,015,502.11	7,814,152.29
2008-2009 Actual Indirect Costs	2,105,088.48	7,734,008.23	7,734,008.23
2006-2007 Fixed Carry Forward	497,230.76	0.00	0.00
Total Indirect Costs	1,607,857.72	7,734,008.23	7,734,008.23
Over/(Under) Recovery	-236,655.14	0.00	80,144.06

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	2,105,088.48	7,734,008.23	7,734,008.23
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-236,655.14	0.00	80,144.06
Total Projected Indirect 2007-2008 (Numerator)	2,341,743.62	7,734,008.23	7,653,864.17
Direct Costs	39,065,600.48	33,436,680.73	33,436,680.73
Rate for 2010-2011 **	5.99*	23.13*	22.89**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63030
Form R0418

*** Final ***

Pontiac City School District
47200 Woodward
Pontiac, MI 48342

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	3,344,786.11	14,043,724.73	14,043,724.73
2006-2007 Fixed Carry Forward	155,138.09	0.00	0.00
Total Indirect Costs	3,189,648.02	14,043,724.73	14,043,724.73
2006-2007 Direct Costs	96,472,986.01	85,774,047.39	85,774,047.39
2008-2009 Rate	3.31*	16.37*	16.37**

Comparison:			
2008-2009 Actual Direct Costs	95,184,016.79	85,190,684.25	85,190,684.25
Indirect costs based on rate ** multiplied by actual direct costs	3,150,590.96	12,778,602.64	13,945,715.01
2008-2009 Actual Indirect Costs	4,839,646.35	14,832,978.89	14,832,978.89
2006-2007 Fixed Carry Forward	155,138.09	0.00	0.00
Total Indirect Costs	4,684,508.26	14,832,978.89	14,832,978.89
Over/(Under) Recovery	-1,533,917.30	0.00	-887,263.88

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	4,839,646.35	14,832,978.89	14,832,978.89
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-1,533,917.30	0.00	-887,263.88
Total Projected Indirect 2007-2008 (Numerator)	6,373,563.65	14,832,978.89	15,720,242.77
Direct Costs	95,184,016.79	85,190,684.25	85,190,684.25
Rate for 2010-2011 **	6.70*	17.41*	18.45**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63040
Form R0418

School District of the City of Royal Oak
1123 Lexington Boulevard
Royal Oak, MI 48073

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	2,572,566.27	9,997,752.61	9,997,752.61
2006-2007 Fixed Carry Forward	245,097.86	0.00	391,677.28
Total Indirect Costs	2,327,468.41	9,997,752.61	9,606,075.33
2006-2007 Direct Costs	64,663,908.94	57,238,722.60	57,238,722.60
2008-2009 Rate	3.60*	17.47*	16.78**

Comparison:			
2008-2009 Actual Direct Costs	60,346,447.72	54,171,375.88	54,171,375.88
Indirect costs based on rate ** multiplied by actual direct costs	2,172,472.12	8,125,706.38	9,089,956.87
2008-2009 Actual Indirect Costs	2,573,149.14	8,748,220.98	8,748,220.98
2006-2007 Fixed Carry Forward	245,097.86	0.00	391,677.28
Total Indirect Costs	2,328,051.28	8,748,220.98	8,356,543.70
Over/(Under) Recovery	-155,579.16	0.00	733,413.17

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	2,573,149.14	8,748,220.98	8,748,220.98
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-155,579.16	0.00	733,413.17
Total Projected Indirect 2007-2008 (Numerator)	2,728,728.30	8,748,220.98	8,014,807.81
Direct Costs	60,346,447.72	54,171,375.88	54,171,375.88
Rate for 2010-2011 **	4.52*	16.15*	14.80**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63050
Form R0418

Berkley School District
14700 W. Lincoln
Oak Park, MI 48237

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	2,116,792.97	6,477,248.70	6,477,248.70
2006-2007 Fixed Carry Forward	-381,440.99	0.00	0.00
Total Indirect Costs	2,498,233.96	6,477,248.70	6,477,248.70
2006-2007 Direct Costs	40,977,684.87	36,617,229.14	36,617,229.14
2008-2009 Rate	6.10*	17.69*	17.69**

Comparison:			
2008-2009 Actual Direct Costs	43,257,847.03	38,739,804.29	38,739,804.29
Indirect costs based on rate ** multiplied by actual direct costs	2,638,728.67	5,810,970.64	6,853,071.38
2008-2009 Actual Indirect Costs	2,009,442.39	6,527,485.13	6,527,485.13
2006-2007 Fixed Carry Forward	-381,440.99	0.00	0.00
Total Indirect Costs	2,390,883.38	6,527,485.13	6,527,485.13
Over/(Under) Recovery	247,845.29	0.00	325,586.25

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	2,009,442.39	6,527,485.13	6,527,485.13
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	247,845.29	0.00	325,586.25
Total Projected Indirect 2007-2008 (Numerator)	1,761,597.10	6,527,485.13	6,201,898.88
Direct Costs	43,257,847.03	38,739,804.29	38,739,804.29
Rate for 2010-2011 **	4.07*	16.85*	16.01**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63060
Form R0418

*** Final ***

Southfield Public School District
24661 Lahser Road
Southfield, MI 48034

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	6,067,761.54	20,019,405.77	20,019,405.77
2006-2007 Fixed Carry Forward	510,612.36	0.00	0.00
Total Indirect Costs	5,557,149.18	20,019,405.77	20,019,405.77
2006-2007 Direct Costs	126,536,030.68	112,584,386.45	112,584,386.45
2008-2009 Rate	4.39*	17.78*	17.78**

Comparison:			
2008-2009 Actual Direct Costs	125,104,584.91	114,321,280.92	114,321,280.92
Indirect costs based on rate ** multiplied by actual direct costs	5,492,091.28	17,148,192.14	20,326,323.75
2008-2009 Actual Indirect Costs	4,960,063.20	15,743,367.19	15,743,367.19
2006-2007 Fixed Carry Forward	510,612.36	0.00	0.00
Total Indirect Costs	4,449,450.84	15,743,367.19	15,743,367.19
Over/(Under) Recovery	1,042,640.44	0.00	4,582,956.56

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	4,960,063.20	15,743,367.19	15,743,367.19
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	1,042,640.44	0.00	4,582,956.56
Total Projected Indirect 2007-2008 (Numerator)	3,917,422.76	15,743,367.19	11,160,410.63
Direct Costs	125,104,584.91	114,321,280.92	114,321,280.92
Rate for 2010-2011 **	3.13*	13.77*	9.76**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63070
Form R0418

*** Final ***

Avondale School District
2940 Waukegan Street
Auburn Hills, MI 48326

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,145,342.88	5,216,574.75	5,216,574.75
2006-2007 Fixed Carry Forward	-56,283.43	-335,256.80	-335,256.80
Total Indirect Costs	1,201,626.31	5,551,831.55	5,551,831.55
2006-2007 Direct Costs	39,581,564.03	35,510,332.16	35,510,332.16
2008-2009 Rate	3.04*	15.63*	15.63**

Comparison:			
2008-2009 Actual Direct Costs	38,256,627.01	34,699,830.36	34,699,830.36
Indirect costs based on rate ** multiplied by actual direct costs	1,163,001.46	5,204,974.55	5,423,583.49
2008-2009 Actual Indirect Costs	1,046,532.56	4,603,329.21	4,603,329.21
2006-2007 Fixed Carry Forward	-56,283.43	-335,256.80	-335,256.80
Total Indirect Costs	1,102,815.99	4,938,586.01	4,938,586.01
Over/(Under) Recovery	60,185.47	0.00	484,997.48

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,046,532.56	4,603,329.21	4,603,329.21
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	60,185.47	0.00	484,997.48
Total Projected Indirect 2007-2008 (Numerator)	986,347.09	4,603,329.21	4,118,331.73
Direct Costs	38,256,627.01	34,699,830.36	34,699,830.36
Rate for 2010-2011 **	2.58*	13.27*	11.87**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63080
Form R0418

*** Final ***

Bloomfield Hills School District
4175 Andover Rd
Bloomfield Hills, MI 48302

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	3,757,459.39	15,108,798.67	15,108,798.67
2006-2007 Fixed Carry Forward	-75,766.12	0.00	0.00
Total Indirect Costs	3,833,225.51	15,108,798.67	15,108,798.67
2006-2007 Direct Costs	96,103,591.56	84,752,252.28	84,752,252.28
2008-2009 Rate	3.99*	17.83*	17.83**

Comparison:			
2008-2009 Actual Direct Costs	97,088,352.14	86,204,853.80	86,204,853.80
Indirect costs based on rate ** multiplied by actual direct costs	3,873,825.25	12,930,728.07	15,370,325.43
2008-2009 Actual Indirect Costs	3,148,973.78	14,032,472.12	14,032,472.12
2006-2007 Fixed Carry Forward	-75,766.12	0.00	0.00
Total Indirect Costs	3,224,739.90	14,032,472.12	14,032,472.12
Over/(Under) Recovery	649,085.35	0.00	1,337,853.31

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	3,148,973.78	14,032,472.12	14,032,472.12
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	649,085.35	0.00	1,337,853.31
Total Projected Indirect 2007-2008 (Numerator)	2,499,888.43	14,032,472.12	12,694,618.81
Direct Costs	97,088,352.14	86,204,853.80	86,204,853.80
Rate for 2010-2011 **	2.57*	16.28*	14.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63090
Form R0418

*** Final ***

Clarenceville School District
20210 Middlebelt Road
Livonia, MI 48152

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	487,149.95	2,360,100.65	2,360,100.65
2006-2007 Fixed Carry Forward	-19,452.24	0.00	298,576.63
Total Indirect Costs	506,602.19	2,360,100.65	2,061,524.02
2006-2007 Direct Costs	19,514,341.43	17,641,390.73	17,641,390.73
2008-2009 Rate	2.60*	13.38*	11.69**

Comparison:			
2008-2009 Actual Direct Costs	18,498,650.94	16,693,329.67	16,693,329.67
Indirect costs based on rate ** multiplied by actual direct costs	480,964.92	2,233,567.51	1,951,450.24
2008-2009 Actual Indirect Costs	479,398.95	2,284,720.22	2,284,720.22
2006-2007 Fixed Carry Forward	-19,452.24	0.00	298,576.63
Total Indirect Costs	498,851.19	2,284,720.22	1,986,143.59
Over/(Under) Recovery	-17,886.27	-51,152.71	-34,693.35

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	479,398.95	2,284,720.22	2,284,720.22
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-17,886.27	-51,152.71	-34,693.35
Total Projected Indirect 2007-2008 (Numerator)	497,285.22	2,335,872.93	2,319,413.57
Direct Costs	18,498,650.94	16,693,329.67	16,693,329.67
Rate for 2010-2011 **	2.69*	13.99*	13.89**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63100
Form R0418

*** Final ***

Novi Community School District
25345 Taft Road
Novi, MI 48374

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,249,365.21	8,591,734.91	8,591,734.91
2006-2007 Fixed Carry Forward	53,757.08	-21,243.71	-21,243.71
Total Indirect Costs	1,195,608.13	8,612,978.62	8,612,978.62
2006-2007 Direct Costs	71,155,010.82	63,812,641.12	63,812,641.12
2008-2009 Rate	1.68*	13.50*	13.50**

Comparison:			
2008-2009 Actual Direct Costs	70,108,883.77	63,438,868.35	63,438,868.35
Indirect costs based on rate ** multiplied by actual direct costs	1,177,829.25	8,564,247.23	8,564,247.23
2008-2009 Actual Indirect Costs	1,234,626.91	7,904,642.33	7,904,642.33
2006-2007 Fixed Carry Forward	53,757.08	-21,243.71	-21,243.71
Total Indirect Costs	1,180,869.83	7,925,886.04	7,925,886.04
Over/(Under) Recovery	-3,040.58	638,361.19	638,361.19

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,234,626.91	7,904,642.33	7,904,642.33
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-3,040.58	638,361.19	638,361.19
Total Projected Indirect 2007-2008 (Numerator)	1,237,667.49	7,266,281.14	7,266,281.14
Direct Costs	70,108,883.77	63,438,868.35	63,438,868.35
Rate for 2010-2011 **	1.77*	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 2010-2011 Indirect Cost Rates
School District 63110
Form R0418

Oxford Community Schools
105 Pontiac Street
Oxford, MI 48371

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,386,259.84	5,637,101.52	5,637,101.52
2006-2007 Fixed Carry Forward	-45,857.72	0.00	-267,397.58
Total Indirect Costs	1,432,117.56	5,637,101.52	5,904,499.10
2006-2007 Direct Costs	34,828,098.33	30,577,256.65	30,577,256.65
2008-2009 Rate	4.11*	18.44*	19.31**

Comparison:			
2008-2009 Actual Direct Costs	37,261,335.67	33,079,656.60	33,079,656.60
Indirect costs based on rate ** multiplied by actual direct costs	1,531,440.90	4,961,948.49	6,387,681.69
2008-2009 Actual Indirect Costs	1,491,280.48	5,672,959.55	5,672,959.55
2006-2007 Fixed Carry Forward	-45,857.72	0.00	-267,397.58
Total Indirect Costs	1,537,138.20	5,672,959.55	5,940,357.13
Over/(Under) Recovery	-5,697.30	0.00	447,324.56

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,491,280.48	5,672,959.55	5,672,959.55
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-5,697.30	0.00	447,324.56
Total Projected Indirect 2007-2008 (Numerator)	1,496,977.78	5,672,959.55	5,225,634.99
Direct Costs	37,261,335.67	33,079,656.60	33,079,656.60
Rate for 2010-2011 **	4.02*	17.15*	15.80**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63130
Form R0418

*** Final ***

Hazel Park City School District
1620 E. Elza
Hazel Park, MI 48030

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,008,784.93	8,001,613.33	8,001,613.33
2006-2007 Fixed Carry Forward	21,077.21	0.00	246,192.25
Total Indirect Costs	987,707.72	8,001,613.33	7,755,421.08
2006-2007 Direct Costs	53,621,903.30	46,629,074.90	46,629,074.90
2008-2009 Rate	1.84*	17.16*	16.63**

Comparison:			
2008-2009 Actual Direct Costs	55,134,376.22	48,495,326.79	48,495,326.79
Indirect costs based on rate ** multiplied by actual direct costs	1,014,472.52	7,274,299.02	8,064,772.85
2008-2009 Actual Indirect Costs	1,100,787.05	7,739,836.48	7,739,836.48
2006-2007 Fixed Carry Forward	21,077.21	0.00	246,192.25
Total Indirect Costs	1,079,709.84	7,739,836.48	7,493,644.23
Over/(Under) Recovery	-65,237.32	0.00	571,128.62

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,100,787.05	7,739,836.48	7,739,836.48
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-65,237.32	0.00	571,128.62
Total Projected Indirect 2007-2008 (Numerator)	1,166,024.37	7,739,836.48	7,168,707.86
Direct Costs	55,134,376.22	48,495,326.79	48,495,326.79
Rate for 2010-2011 **	2.11*	15.96*	14.78**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63140
Form R0418

*** Final ***

Madison Public Schools (Oakland)
26524 John R Road
Madison Heights, MI 48071

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	527,518.02	2,353,128.15	2,353,128.15
2006-2007 Fixed Carry Forward	209,197.42	0.00	0.00
Total Indirect Costs	318,320.60	2,353,128.15	2,353,128.15
2006-2007 Direct Costs	14,218,619.64	12,393,009.51	12,393,009.51
2008-2009 Rate	2.24*	18.99*	18.99**

Comparison:			
2008-2009 Actual Direct Costs	13,567,265.24	11,872,155.12	11,872,155.12
Indirect costs based on rate ** multiplied by actual direct costs	303,906.74	1,780,823.27	2,254,522.26
2008-2009 Actual Indirect Costs	506,212.93	2,201,323.05	2,201,323.05
2006-2007 Fixed Carry Forward	209,197.42	0.00	0.00
Total Indirect Costs	297,015.51	2,201,323.05	2,201,323.05
Over/(Under) Recovery	6,891.23	0.00	53,199.21

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	506,212.93	2,201,323.05	2,201,323.05
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	6,891.23	0.00	53,199.21
Total Projected Indirect 2007-2008 (Numerator)	499,321.70	2,201,323.05	2,148,123.84
Direct Costs	13,567,265.24	11,872,155.12	11,872,155.12
Rate for 2010-2011 **	3.68*	18.54*	18.09**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63150
Form R0418

Troy School District
4400 Livernois Road
Troy, MI 48098

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	3,123,608.49	15,489,551.68	15,489,551.68
2006-2007 Fixed Carry Forward	-802,752.35	-693,294.32	-693,294.32
Total Indirect Costs	3,926,360.84	16,182,846.00	16,182,846.00
2006-2007 Direct Costs	135,228,375.18	122,862,431.99	122,862,431.99
2008-2009 Rate	2.90*	13.17*	13.17**

Comparison:			
2008-2009 Actual Direct Costs	142,909,280.31	130,007,516.12	130,007,516.12
Indirect costs based on rate ** multiplied by actual direct costs	4,144,369.13	17,121,989.87	17,121,989.87
2008-2009 Actual Indirect Costs	2,383,184.85	15,284,949.04	15,284,949.04
2006-2007 Fixed Carry Forward	-802,752.35	-693,294.32	-693,294.32
Total Indirect Costs	3,185,937.20	15,978,243.36	15,978,243.36
Over/(Under) Recovery	958,431.93	1,143,746.51	1,143,746.51

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	2,383,184.85	15,284,949.04	15,284,949.04
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	958,431.93	1,143,746.51	1,143,746.51
Total Projected Indirect 2007-2008 (Numerator)	1,424,752.92	14,141,202.53	14,141,202.53
Direct Costs	142,909,280.31	130,007,516.12	130,007,516.12
Rate for 2010-2011 **	1.00*	10.88*	10.88**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63160
Form R0418

West Bloomfield School District
5810 Commerce Road
West Bloomfield, MI 48324

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,985,722.01	8,570,095.77	8,570,095.77
2006-2007 Fixed Carry Forward	36,170.10	54,006.21	54,006.21
Total Indirect Costs	1,949,551.91	8,516,089.56	8,516,089.56
2006-2007 Direct Costs	76,588,460.76	70,004,087.00	70,004,087.00
2008-2009 Rate	2.55*	12.17*	12.17**

Comparison:			
2008-2009 Actual Direct Costs	77,861,416.97	71,039,180.21	71,039,180.21
Indirect costs based on rate ** multiplied by actual direct costs	1,985,466.13	8,645,468.23	8,645,468.23
2008-2009 Actual Indirect Costs	2,020,517.17	8,842,753.93	8,842,753.93
2006-2007 Fixed Carry Forward	36,170.10	54,006.21	54,006.21
Total Indirect Costs	1,984,347.07	8,788,747.72	8,788,747.72
Over/(Under) Recovery	1,119.06	-143,279.49	-143,279.49

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	2,020,517.17	8,842,753.93	8,842,753.93
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	1,119.06	-143,279.49	-143,279.49
Total Projected Indirect 2007-2008 (Numerator)	2,019,398.11	8,986,033.42	8,986,033.42
Direct Costs	77,861,416.97	71,039,180.21	71,039,180.21
Rate for 2010-2011 **	2.59*	12.65*	12.65**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63180
Form R0418

Brandon School District
1025 S. Ortonville Road
Ortonville, MI 48462

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,128,206.54	4,321,167.80	4,321,167.80
2006-2007 Fixed Carry Forward	-125,610.81	0.00	-7,439.85
Total Indirect Costs	1,253,817.35	4,321,167.80	4,328,607.65
2006-2007 Direct Costs	28,210,154.73	25,017,193.47	25,017,193.47
2008-2009 Rate	4.44*	17.27*	17.30**

Comparison:			
2008-2009 Actual Direct Costs	28,471,676.80	24,897,011.93	24,897,011.93
Indirect costs based on rate ** multiplied by actual direct costs	1,264,142.45	3,734,551.79	4,307,183.06
2008-2009 Actual Indirect Costs	1,243,841.26	4,818,506.13	4,818,506.13
2006-2007 Fixed Carry Forward	-125,610.81	0.00	-7,439.85
Total Indirect Costs	1,369,452.07	4,818,506.13	4,825,945.98
Over/(Under) Recovery	-105,309.62	0.00	-518,762.92

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,243,841.26	4,818,506.13	4,818,506.13
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-105,309.62	0.00	-518,762.92
Total Projected Indirect 2007-2008 (Numerator)	1,349,150.88	4,818,506.13	5,337,269.05
Direct Costs	28,471,676.80	24,897,011.93	24,897,011.93
Rate for 2010-2011 **	4.74*	19.35*	21.44**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63190
Form R0418

*** Final ***

Clarkston Community School District
6389 Clarkston Road
Clarkston, MI 48346

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,807,898.13	10,195,446.05	10,195,446.05
2006-2007 Fixed Carry Forward	-118,218.39	0.00	-16,697.92
Total Indirect Costs	1,926,116.52	10,195,446.05	10,212,143.97
2006-2007 Direct Costs	74,901,621.73	66,514,073.81	66,514,073.81
2008-2009 Rate	2.57*	15.33*	15.35**

Comparison:			
2008-2009 Actual Direct Costs	78,849,979.36	70,516,037.39	70,516,037.39
Indirect costs based on rate ** multiplied by actual direct costs	2,026,444.47	10,577,405.61	10,824,211.74
2008-2009 Actual Indirect Costs	2,968,817.51	11,302,759.48	11,302,759.48
2006-2007 Fixed Carry Forward	-118,218.39	0.00	-16,697.92
Total Indirect Costs	3,087,035.90	11,302,759.48	11,319,457.40
Over/(Under) Recovery	-1,060,591.43	0.00	-495,245.66

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	2,968,817.51	11,302,759.48	11,302,759.48
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-1,060,591.43	0.00	-495,245.66
Total Projected Indirect 2007-2008 (Numerator)	4,029,408.94	11,302,759.48	11,798,005.14
Direct Costs	78,849,979.36	70,516,037.39	70,516,037.39
Rate for 2010-2011 **	5.11*	16.03*	16.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63200
Form R0418

*** Final ***

Farmington Public School District
32500 Shiawassee Street
Farmington, MI 48336

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	6,014,436.24	22,003,692.89	22,003,692.89
2006-2007 Fixed Carry Forward	-1,533,987.24	0.00	0.00
Total Indirect Costs	7,548,423.48	22,003,692.89	22,003,692.89
2006-2007 Direct Costs	156,436,478.07	140,447,221.42	140,447,221.42
2008-2009 Rate	4.83*	15.67*	15.67**

Comparison:			
2008-2009 Actual Direct Costs	154,401,194.91	139,141,833.25	139,141,833.25
Indirect costs based on rate ** multiplied by actual direct costs	7,457,577.71	20,871,274.99	21,803,525.27
2008-2009 Actual Indirect Costs	4,437,753.36	19,697,115.02	19,697,115.02
2006-2007 Fixed Carry Forward	-1,533,987.24	0.00	0.00
Total Indirect Costs	5,971,740.60	19,697,115.02	19,697,115.02
Over/(Under) Recovery	1,485,837.11	0.00	2,106,410.25

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	4,437,753.36	19,697,115.02	19,697,115.02
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	1,485,837.11	0.00	2,106,410.25
Total Projected Indirect 2007-2008 (Numerator)	2,951,916.25	19,697,115.02	17,590,704.77
Direct Costs	154,401,194.91	139,141,833.25	139,141,833.25
Rate for 2010-2011 **	1.91*	14.16*	12.64**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63210
Form R0418

*** Final ***

Holly Area School District
920 Baird St.
Holly, MI 48442

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,414,650.73	5,449,695.38	5,449,695.38
2006-2007 Fixed Carry Forward	-9,937.12	0.00	91,001.74
Total Indirect Costs	1,424,587.85	5,449,695.38	5,358,693.64
2006-2007 Direct Costs	37,278,517.23	33,243,472.58	33,243,472.58
2008-2009 Rate	3.82*	16.39*	16.12**

Comparison:			
2008-2009 Actual Direct Costs	38,338,276.07	34,886,116.43	34,886,116.43
Indirect costs based on rate ** multiplied by actual direct costs	1,464,522.15	5,232,917.46	5,623,641.97
2008-2009 Actual Indirect Costs	1,337,217.94	4,789,377.58	4,789,377.58
2006-2007 Fixed Carry Forward	-9,937.12	0.00	91,001.74
Total Indirect Costs	1,347,155.06	4,789,377.58	4,698,375.84
Over/(Under) Recovery	117,367.09	0.00	925,266.13

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,337,217.94	4,789,377.58	4,789,377.58
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	117,367.09	0.00	925,266.13
Total Projected Indirect 2007-2008 (Numerator)	1,219,850.85	4,789,377.58	3,864,111.45
Direct Costs	38,338,276.07	34,886,116.43	34,886,116.43
Rate for 2010-2011 **	3.18*	13.73*	11.08**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63220
Form R0418

Huron Valley Schools
2390 S. Milford Road
Highland, MI 48357

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	3,557,182.81	13,597,364.61	13,597,364.61
2006-2007 Fixed Carry Forward	570,036.17	0.00	0.00
Total Indirect Costs	2,987,146.64	13,597,364.61	13,597,364.61
2006-2007 Direct Costs	93,570,443.01	83,530,261.21	83,530,261.21
2008-2009 Rate	3.19*	16.28*	16.28**

Comparison:			
2008-2009 Actual Direct Costs	95,280,010.63	85,403,692.38	85,403,692.38
Indirect costs based on rate ** multiplied by actual direct costs	3,039,432.34	12,810,553.86	13,903,721.12
2008-2009 Actual Indirect Costs	3,364,091.81	13,240,410.06	13,240,410.06
2006-2007 Fixed Carry Forward	570,036.17	0.00	0.00
Total Indirect Costs	2,794,055.64	13,240,410.06	13,240,410.06
Over/(Under) Recovery	245,376.70	0.00	663,311.06

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	3,364,091.81	13,240,410.06	13,240,410.06
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	245,376.70	0.00	663,311.06
Total Projected Indirect 2007-2008 (Numerator)	3,118,715.11	13,240,410.06	12,577,099.00
Direct Costs	95,280,010.63	85,403,692.38	85,403,692.38
Rate for 2010-2011 **	3.27*	15.50*	14.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63230
Form R0418

*** Final ***

Lake Orion Community Schools
315 N. Lapeer Street
Lake Orion, MI 48362

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	3,239,203.75	10,795,122.30	10,795,122.30
2006-2007 Fixed Carry Forward	552,971.02	0.00	832,579.83
Total Indirect Costs	2,686,232.73	10,795,122.30	9,962,542.47
2006-2007 Direct Costs	71,878,650.66	64,322,732.11	64,322,732.11
2008-2009 Rate	3.74*	16.78*	15.49**

Comparison:			
2008-2009 Actual Direct Costs	74,871,056.42	66,966,872.98	66,966,872.98
Indirect costs based on rate ** multiplied by actual direct costs	2,800,177.51	10,045,030.95	10,373,168.62
2008-2009 Actual Indirect Costs	3,204,578.36	11,108,761.80	11,108,761.80
2006-2007 Fixed Carry Forward	552,971.02	0.00	832,579.83
Total Indirect Costs	2,651,607.34	11,108,761.80	10,276,181.97
Over/(Under) Recovery	148,570.17	0.00	96,986.65

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	3,204,578.36	11,108,761.80	11,108,761.80
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	148,570.17	0.00	96,986.65
Total Projected Indirect 2007-2008 (Numerator)	3,056,008.19	11,108,761.80	11,011,775.15
Direct Costs	74,871,056.42	66,966,872.98	66,966,872.98
Rate for 2010-2011 **	4.08*	16.59*	16.44**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63240
Form R0418

*** Final ***

South Lyon Community Schools
345 S. Warren Street
South Lyon, MI 48178

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,338,679.90	8,184,483.77	8,184,483.77
2006-2007 Fixed Carry Forward	-336,897.93	0.00	232,842.25
Total Indirect Costs	1,675,577.83	8,184,483.77	7,951,641.52
2006-2007 Direct Costs	54,082,222.27	47,236,418.40	47,236,418.40
2008-2009 Rate	3.10*	17.33*	16.83**

Comparison:			
2008-2009 Actual Direct Costs	58,490,169.36	50,344,119.54	50,344,119.54
Indirect costs based on rate ** multiplied by actual direct costs	1,813,195.25	7,551,617.93	8,472,915.32
2008-2009 Actual Indirect Costs	995,656.01	9,141,705.83	9,141,705.83
2006-2007 Fixed Carry Forward	-336,897.93	0.00	232,842.25
Total Indirect Costs	1,332,553.94	9,141,705.83	8,908,863.58
Over/(Under) Recovery	480,641.31	0.00	-435,948.26

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	995,656.01	9,141,705.83	9,141,705.83
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	480,641.31	0.00	-435,948.26
Total Projected Indirect 2007-2008 (Numerator)	515,014.70	9,141,705.83	9,577,654.09
Direct Costs	58,490,169.36	50,344,119.54	50,344,119.54
Rate for 2010-2011 **	0.88*	18.16*	19.02**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63250
Form R0418

*** Final ***

Oak Park City School District
13900 Granzon Street
Oak Park, MI 48237

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	2,095,941.57	7,622,751.64	7,622,751.64
2006-2007 Fixed Carry Forward	-203,299.81	0.00	0.00
Total Indirect Costs	2,299,241.38	7,622,751.64	7,622,751.64
2006-2007 Direct Costs	41,683,480.10	36,156,670.03	36,156,670.03
2008-2009 Rate	5.52*	21.08*	21.08**

Comparison:			
2008-2009 Actual Direct Costs	46,805,686.64	41,280,637.10	41,280,637.10
Indirect costs based on rate ** multiplied by actual direct costs	2,583,673.90	6,192,095.57	8,701,958.30
2008-2009 Actual Indirect Costs	1,633,044.71	7,158,094.25	7,158,094.25
2006-2007 Fixed Carry Forward	-203,299.81	0.00	0.00
Total Indirect Costs	1,836,344.52	7,158,094.25	7,158,094.25
Over/(Under) Recovery	747,329.38	0.00	1,543,864.05

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,633,044.71	7,158,094.25	7,158,094.25
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	747,329.38	0.00	1,543,864.05
Total Projected Indirect 2007-2008 (Numerator)	885,715.33	7,158,094.25	5,614,230.20
Direct Costs	46,805,686.64	41,280,637.10	41,280,637.10
Rate for 2010-2011 **	1.89*	17.34*	13.60**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63260
Form R0418

*** Final ***

Rochester Community School District
501 W. University Drive
Rochester, MI 48307

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	5,329,922.01	21,226,054.92	21,226,054.92
2006-2007 Fixed Carry Forward	1,585,887.93	0.00	1,098,143.58
Total Indirect Costs	3,744,034.08	21,226,054.92	20,127,911.34
2006-2007 Direct Costs	141,538,732.94	125,642,600.03	125,642,600.03
2008-2009 Rate	2.65*	16.89*	16.02**

Comparison:			
2008-2009 Actual Direct Costs	151,954,406.61	135,312,107.01	135,312,107.01
Indirect costs based on rate ** multiplied by actual direct costs	4,026,791.78	20,296,816.05	21,676,999.54
2008-2009 Actual Indirect Costs	5,669,550.45	22,311,850.05	22,311,850.05
2006-2007 Fixed Carry Forward	1,585,887.93	0.00	1,098,143.58
Total Indirect Costs	4,083,662.52	22,311,850.05	21,213,706.47
Over/(Under) Recovery	-56,870.74	0.00	463,293.07

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	5,669,550.45	22,311,850.05	22,311,850.05
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-56,870.74	0.00	463,293.07
Total Projected Indirect 2007-2008 (Numerator)	5,726,421.19	22,311,850.05	21,848,556.98
Direct Costs	151,954,406.61	135,312,107.01	135,312,107.01
Rate for 2010-2011 **	3.77*	16.49*	16.15**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63270
Form R0418

*** Final ***

Clawson Public Schools
626 Phillips Ave
Clawson, MI 48017

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	766,615.44	2,804,930.89	2,804,930.89
2006-2007 Fixed Carry Forward	-178,571.93	0.00	0.00
Total Indirect Costs	945,187.37	2,804,930.89	2,804,930.89
2006-2007 Direct Costs	18,154,028.54	16,115,713.09	16,115,713.09
2008-2009 Rate	5.21*	17.40*	17.40**

Comparison:			
2008-2009 Actual Direct Costs	21,335,499.86	19,171,660.09	19,171,660.09
Indirect costs based on rate ** multiplied by actual direct costs	1,111,579.54	2,875,749.01	3,335,868.86
2008-2009 Actual Indirect Costs	723,809.48	2,887,649.25	2,887,649.25
2006-2007 Fixed Carry Forward	-178,571.93	0.00	0.00
Total Indirect Costs	902,381.41	2,887,649.25	2,887,649.25
Over/(Under) Recovery	209,198.13	0.00	448,219.61

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	723,809.48	2,887,649.25	2,887,649.25
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	209,198.13	0.00	448,219.61
Total Projected Indirect 2007-2008 (Numerator)	514,611.35	2,887,649.25	2,439,429.64
Direct Costs	21,335,499.86	19,171,660.09	19,171,660.09
Rate for 2010-2011 **	2.41*	15.06*	12.72**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63280
Form R0418

*** Final ***

Lamphere Public Schools
31201 Dorchester Street
Madison Heights, MI 48071

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,094,190.40	4,226,777.31	4,226,777.31
2006-2007 Fixed Carry Forward	89,124.54	0.00	0.00
Total Indirect Costs	1,005,065.86	4,226,777.31	4,226,777.31
2006-2007 Direct Costs	30,146,838.07	27,014,251.16	27,014,251.16
2008-2009 Rate	3.33*	15.65*	15.65**

Comparison:			
2008-2009 Actual Direct Costs	32,258,464.83	28,981,752.77	28,981,752.77
Indirect costs based on rate ** multiplied by actual direct costs	1,074,206.88	4,347,262.92	4,535,644.31
2008-2009 Actual Indirect Costs	1,054,070.91	4,330,782.97	4,330,782.97
2006-2007 Fixed Carry Forward	89,124.54	0.00	0.00
Total Indirect Costs	964,946.37	4,330,782.97	4,330,782.97
Over/(Under) Recovery	109,260.51	0.00	204,861.34

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,054,070.91	4,330,782.97	4,330,782.97
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	109,260.51	0.00	204,861.34
Total Projected Indirect 2007-2008 (Numerator)	944,810.40	4,330,782.97	4,125,921.63
Direct Costs	32,258,464.83	28,981,752.77	28,981,752.77
Rate for 2010-2011 **	2.93*	14.94*	14.24**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63290
Form R0418

*** Final ***

Walled Lake Consolidated Schools
850 Ladd Road, Building D
Walled Lake, MI 48390

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	5,895,772.20	20,388,692.54	20,388,692.54
2006-2007 Fixed Carry Forward	-331,753.73	0.00	1,502,259.08
Total Indirect Costs	6,227,525.93	20,388,692.54	18,886,433.46
2006-2007 Direct Costs	159,615,809.63	145,122,889.29	145,122,889.29
2008-2009 Rate	3.90*	14.05*	13.01**

Comparison:			
2008-2009 Actual Direct Costs	159,241,354.64	144,130,736.48	144,130,736.48
Indirect costs based on rate ** multiplied by actual direct costs	6,210,412.83	20,250,368.48	18,751,408.82
2008-2009 Actual Indirect Costs	6,084,812.83	21,195,430.99	21,195,430.99
2006-2007 Fixed Carry Forward	-331,753.73	0.00	1,502,259.08
Total Indirect Costs	6,416,566.56	21,195,430.99	19,693,171.91
Over/(Under) Recovery	-206,153.73	-945,062.51	-941,763.09

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	6,084,812.83	21,195,430.99	21,195,430.99
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-206,153.73	-945,062.51	-941,763.09
Total Projected Indirect 2007-2008 (Numerator)	6,290,966.56	22,140,493.50	22,137,194.08
Direct Costs	159,241,354.64	144,130,736.48	144,130,736.48
Rate for 2010-2011 **	3.95*	15.36*	15.36**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63300
Form R0418

Waterford School District
1150 Scott Lake Road
Waterford, MI 48328

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	3,760,485.00	16,094,614.00	16,094,614.00
2006-2007 Fixed Carry Forward	1,666,645.07	0.00	1,216,008.15
Total Indirect Costs	2,093,839.93	16,094,614.00	14,878,605.85
2006-2007 Direct Costs	110,558,026.00	98,223,897.00	98,223,897.00
2008-2009 Rate	1.89*	16.39*	15.15**

Comparison:			
2008-2009 Actual Direct Costs	112,455,730.00	100,637,118.00	100,637,118.00
Indirect costs based on rate ** multiplied by actual direct costs	2,125,413.30	15,095,567.70	15,246,523.38
2008-2009 Actual Indirect Costs	3,811,315.00	15,629,927.00	15,629,927.00
2006-2007 Fixed Carry Forward	1,666,645.07	0.00	1,216,008.15
Total Indirect Costs	2,144,669.93	15,629,927.00	14,413,918.85
Over/(Under) Recovery	-19,256.63	0.00	832,604.53

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	3,811,315.00	15,629,927.00	15,629,927.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-19,256.63	0.00	832,604.53
Total Projected Indirect 2007-2008 (Numerator)	3,830,571.63	15,629,927.00	14,797,322.47
Direct Costs	112,455,730.00	100,637,118.00	100,637,118.00
Rate for 2010-2011 **	3.41*	15.53*	14.70**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63901
Form R0418

AGBU Alex-Marie Manoogian School
22001 Northwestern Highway
Southfield, MI 48075

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	179,975.00	434,571.00	434,571.00
2006-2007 Fixed Carry Forward	-20,463.44	0.00	-26,319.65
Total Indirect Costs	200,438.44	434,571.00	460,890.65
2006-2007 Direct Costs	2,435,291.00	2,180,695.00	2,180,695.00
2008-2009 Rate	8.23*	19.93*	21.14**

Comparison:			
2008-2009 Actual Direct Costs	2,636,641.00	2,380,355.00	2,380,355.00
Indirect costs based on rate ** multiplied by actual direct costs	216,995.55	357,053.25	503,207.05
2008-2009 Actual Indirect Costs	202,509.00	458,795.00	458,795.00
2006-2007 Fixed Carry Forward	-20,463.44	0.00	-26,319.65
Total Indirect Costs	222,972.44	458,795.00	485,114.65
Over/(Under) Recovery	-5,976.89	0.00	18,092.40

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	202,509.00	458,795.00	458,795.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-5,976.89	0.00	18,092.40
Total Projected Indirect 2007-2008 (Numerator)	208,485.89	458,795.00	440,702.60
Direct Costs	2,636,641.00	2,380,355.00	2,380,355.00
Rate for 2010-2011 **	7.91*	19.27*	18.51**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63902
Form R0418

*** Final ***

Academy of Oak Park
21700 Marlow Street
Oak Park, MI 48237

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	84,866.39	3,357,247.32	3,357,247.32
2006-2007 Fixed Carry Forward	-53,217.57	0.00	0.00
Total Indirect Costs	138,083.96	3,357,247.32	3,357,247.32
2006-2007 Direct Costs	10,913,386.13	7,641,005.20	7,641,005.20
2008-2009 Rate	1.27*	43.94*	43.94**

Comparison:			
2008-2009 Actual Direct Costs	10,390,384.11	8,171,181.74	8,171,181.74
Indirect costs based on rate ** multiplied by actual direct costs	131,957.88	1,225,677.26	2,042,795.44
2008-2009 Actual Indirect Costs	18,053.11	2,237,255.48	2,237,255.48
2006-2007 Fixed Carry Forward	-53,217.57	0.00	0.00
Total Indirect Costs	71,270.68	2,237,255.48	2,237,255.48
Over/(Under) Recovery	60,687.20	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	18,053.11	2,237,255.48	2,237,255.48
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	60,687.20	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	-42,634.09	2,237,255.48	2,237,255.48
Direct Costs	10,390,384.11	8,171,181.74	8,171,181.74
Rate for 2010-2011 **	0.00*	27.38*	27.38**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63903
Form R0418

*** Final ***

Academy of Southfield
18330 George Washington Street
Southfield, MI 48075

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	43,283.08	742,444.05	742,444.05
2006-2007 Fixed Carry Forward	-38,284.32	0.00	0.00
Total Indirect Costs	81,567.40	742,444.05	742,444.05
2006-2007 Direct Costs	3,332,507.87	2,633,346.90	2,633,346.90
2008-2009 Rate	2.45*	28.19*	28.19**

Comparison:			
2008-2009 Actual Direct Costs	3,218,705.67	2,539,390.21	2,539,390.21
Indirect costs based on rate ** multiplied by actual direct costs	78,858.29	380,908.53	634,847.55
2008-2009 Actual Indirect Costs	3,533.70	682,849.16	682,849.16
2006-2007 Fixed Carry Forward	-38,284.32	0.00	0.00
Total Indirect Costs	41,818.02	682,849.16	682,849.16
Over/(Under) Recovery	37,040.27	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	3,533.70	682,849.16	682,849.16
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	37,040.27	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	-33,506.57	682,849.16	682,849.16
Direct Costs	3,218,705.67	2,539,390.21	2,539,390.21
Rate for 2010-2011 **	0.00*	26.89*	26.89**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63904
Form R0418

*** Final ***

Academy of Lathrup Village
27700 Southfield Road
Lathrup Village, MI 48076

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	34,461.97	1,077,554.48	1,077,554.48
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	34,461.97	1,077,554.48	1,077,554.48
2006-2007 Direct Costs	3,646,319.07	2,603,226.56	2,603,226.56
2008-2009 Rate	0.95*	41.39*	41.39**

Comparison:			
2008-2009 Actual Direct Costs	3,765,608.01	2,757,084.82	2,757,084.82
Indirect costs based on rate ** multiplied by actual direct costs	35,773.28	413,562.72	689,271.21
2008-2009 Actual Indirect Costs	8,001.90	1,016,525.09	1,016,525.09
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	8,001.90	1,016,525.09	1,016,525.09
Over/(Under) Recovery	27,771.38	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	8,001.90	1,016,525.09	1,016,525.09
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	27,771.38	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	-19,769.48	1,016,525.09	1,016,525.09
Direct Costs	3,765,608.01	2,757,084.82	2,757,084.82
Rate for 2010-2011 **	0.00*	36.87*	36.87**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63906
Form R0418

*** Final ***

Pontiac Academy for Excellence
196 Cesar E. Chavez Avenue
Pontiac, MI 48343

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	274,347.10	2,034,283.62	2,034,283.62
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	274,347.10	2,034,283.62	2,034,283.62
2006-2007 Direct Costs	8,464,277.82	6,704,341.30	6,704,341.30
2008-2009 Rate	3.24*	30.34*	30.34**

Comparison:			
2008-2009 Actual Direct Costs	8,335,598.25	6,436,401.60	6,436,401.60
Indirect costs based on rate ** multiplied by actual direct costs	270,073.38	965,460.24	1,609,100.40
2008-2009 Actual Indirect Costs	997,778.69	2,896,975.34	2,896,975.34
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	997,778.69	2,896,975.34	2,896,975.34
Over/(Under) Recovery	-727,705.31	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	997,778.69	2,896,975.34	2,896,975.34
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-727,705.31	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	1,725,484.00	2,896,975.34	2,896,975.34
Direct Costs	8,335,598.25	6,436,401.60	6,436,401.60
Rate for 2010-2011 **	20.70*	45.01*	45.01**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63907
Form R0418

*** Final ***

Great Lakes Academy
46312 Woodward Avenue
Pontiac, MI 48342

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	235,223.26	235,223.26
2006-2007 Fixed Carry Forward	803.84	-60,636.27	-60,636.27
Total Indirect Costs	-803.84	295,859.53	295,859.53
2006-2007 Direct Costs	2,009,605.62	1,774,382.36	1,774,382.36
2008-2009 Rate	0.00*	16.67*	16.67**

Comparison:			
2008-2009 Actual Direct Costs	2,168,078.49	1,897,114.49	1,897,114.49
Indirect costs based on rate ** multiplied by actual direct costs	0.00	284,567.17	316,248.99
2008-2009 Actual Indirect Costs	0.00	270,964.00	270,964.00
2006-2007 Fixed Carry Forward	803.84	-60,636.27	-60,636.27
Total Indirect Costs	-803.84	331,600.27	331,600.27
Over/(Under) Recovery	0.00	0.00	-15,351.28

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	0.00	270,964.00	270,964.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-15,351.28
Total Projected Indirect 2007-2008 (Numerator)	0.00	270,964.00	286,315.28
Direct Costs	2,168,078.49	1,897,114.49	1,897,114.49
Rate for 2010-2011 **	0.00*	14.28*	15.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63910
Form R0418

*** Final ***

Dr. Joseph F. Pollack Academic Center of
23777 Southfield Road
Southfield, MI 48075

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,253,240.00	2,207,655.00	2,207,655.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,253,240.00	2,207,655.00	2,207,655.00
2006-2007 Direct Costs	5,704,474.00	4,750,059.00	4,750,059.00
2008-2009 Rate	21.97*	46.48*	46.48**

Comparison:			
2008-2009 Actual Direct Costs	7,725,188.00	6,398,827.00	6,398,827.00
Indirect costs based on rate ** multiplied by actual direct costs	1,158,778.20	959,824.05	1,599,706.75
2008-2009 Actual Indirect Costs	1,270,871.00	2,597,232.00	2,597,232.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,270,871.00	2,597,232.00	2,597,232.00
Over/(Under) Recovery	0.00	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,270,871.00	2,597,232.00	2,597,232.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	1,270,871.00	2,597,232.00	2,597,232.00
Direct Costs	7,725,188.00	6,398,827.00	6,398,827.00
Rate for 2010-2011 **	16.45*	40.59*	40.59**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63911
Form R0418

Holly Academy
820 Academy Drive
Holly, MI 48442

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	160,563.69	594,087.42	594,087.42
2006-2007 Fixed Carry Forward	122,410.15	0.00	0.00
Total Indirect Costs	38,153.54	594,087.42	594,087.42
2006-2007 Direct Costs	3,974,351.64	3,540,827.91	3,540,827.91
2008-2009 Rate	0.96*	16.78*	16.78**

Comparison:			
2008-2009 Actual Direct Costs	4,571,976.56	4,119,744.01	4,119,744.01
Indirect costs based on rate ** multiplied by actual direct costs	43,890.97	617,961.60	691,293.04
2008-2009 Actual Indirect Costs	171,553.86	623,786.41	623,786.41
2006-2007 Fixed Carry Forward	122,410.15	0.00	0.00
Total Indirect Costs	49,143.71	623,786.41	623,786.41
Over/(Under) Recovery	-5,252.74	0.00	67,506.63

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	171,553.86	623,786.41	623,786.41
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-5,252.74	0.00	67,506.63
Total Projected Indirect 2007-2008 (Numerator)	176,806.60	623,786.41	556,279.78
Direct Costs	4,571,976.56	4,119,744.01	4,119,744.01
Rate for 2010-2011 **	3.87*	15.14*	13.50**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63912
Form R0418

*** Final ***

Oakland International Academy
6111 Miller Street
Detroit, MI 48211

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	562,385.00	1,089,482.00	1,089,482.00
2006-2007 Fixed Carry Forward	-304,468.92	0.00	0.00
Total Indirect Costs	866,853.92	1,089,482.00	1,089,482.00
2006-2007 Direct Costs	2,968,427.00	2,441,330.00	2,441,330.00
2008-2009 Rate	29.20*	44.63*	44.63**

Comparison:			
2008-2009 Actual Direct Costs	4,618,451.00	3,868,886.00	3,868,886.00
Indirect costs based on rate ** multiplied by actual direct costs	692,767.65	580,332.90	967,221.50
2008-2009 Actual Indirect Costs	79,502.00	829,067.00	829,067.00
2006-2007 Fixed Carry Forward	-304,468.92	0.00	0.00
Total Indirect Costs	383,970.92	829,067.00	829,067.00
Over/(Under) Recovery	0.00	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	79,502.00	829,067.00	829,067.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	79,502.00	829,067.00	829,067.00
Direct Costs	4,618,451.00	3,868,886.00	3,868,886.00
Rate for 2010-2011 **	1.72*	21.43*	21.43**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63913
Form R0418

Walton Charter Academy
744 E. Walton Boulevard
Pontiac, MI 48340

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	335,574.00	1,633,819.00	1,633,819.00
2006-2007 Fixed Carry Forward	-133,870.77	0.00	0.00
Total Indirect Costs	469,444.77	1,633,819.00	1,633,819.00
2006-2007 Direct Costs	5,420,634.00	4,122,389.00	4,122,389.00
2008-2009 Rate	8.66*	39.63*	39.63**

Comparison:			
2008-2009 Actual Direct Costs	6,325,005.00	4,895,401.00	4,895,401.00
Indirect costs based on rate ** multiplied by actual direct costs	547,745.43	734,310.15	1,223,850.25
2008-2009 Actual Indirect Costs	347,872.00	1,777,476.00	1,777,476.00
2006-2007 Fixed Carry Forward	-133,870.77	0.00	0.00
Total Indirect Costs	481,742.77	1,777,476.00	1,777,476.00
Over/(Under) Recovery	66,002.66	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	347,872.00	1,777,476.00	1,777,476.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	66,002.66	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	281,869.34	1,777,476.00	1,777,476.00
Direct Costs	6,325,005.00	4,895,401.00	4,895,401.00
Rate for 2010-2011 **	4.46*	36.31*	36.31**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63914
Form R0418

Advanced Technology Academy
4800 Oakman Blvd.
Dearborn, MI 48126

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	541,197.00	1,940,173.00	1,940,173.00
2006-2007 Fixed Carry Forward	-15,843.02	0.00	0.00
Total Indirect Costs	557,040.02	1,940,173.00	1,940,173.00
2006-2007 Direct Costs	6,456,870.00	5,057,894.00	5,057,894.00
2008-2009 Rate	8.63*	38.36*	38.36**

Comparison:			
2008-2009 Actual Direct Costs	8,630,541.00	6,658,082.00	6,658,082.00
Indirect costs based on rate ** multiplied by actual direct costs	744,815.69	998,712.30	1,664,520.50
2008-2009 Actual Indirect Costs	709,193.00	2,681,652.00	2,681,652.00
2006-2007 Fixed Carry Forward	-15,843.02	0.00	0.00
Total Indirect Costs	725,036.02	2,681,652.00	2,681,652.00
Over/(Under) Recovery	19,779.67	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	709,193.00	2,681,652.00	2,681,652.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	19,779.67	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	689,413.33	2,681,652.00	2,681,652.00
Direct Costs	8,630,541.00	6,658,082.00	6,658,082.00
Rate for 2010-2011 **	7.99*	40.28*	40.28**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63915
Form R0418

*** Final ***

Arts and Technology Academy of Pontiac
48980 Woodward
Pontiac, MI 48342

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	32,725.78	980,855.91	980,855.91
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	32,725.78	980,855.91	980,855.91
2006-2007 Direct Costs	3,331,558.11	2,383,427.98	2,383,427.98
2008-2009 Rate	0.98*	41.15*	41.15**

Comparison:			
2008-2009 Actual Direct Costs	3,670,441.01	2,548,530.16	2,548,530.16
Indirect costs based on rate ** multiplied by actual direct costs	35,970.32	382,279.52	637,132.54
2008-2009 Actual Indirect Costs	6,051.87	1,127,962.72	1,127,962.72
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	6,051.87	1,127,962.72	1,127,962.72
Over/(Under) Recovery	29,918.45	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	6,051.87	1,127,962.72	1,127,962.72
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	29,918.45	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	-23,866.58	1,127,962.72	1,127,962.72
Direct Costs	3,670,441.01	2,548,530.16	2,548,530.16
Rate for 2010-2011 **	0.00*	44.26*	44.26**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63916
Form R0418

*** Final ***

Academy of Waterford
3000 Sashabaw Road
Waterford, MI 48329

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	3,231.78	555,426.13	555,426.13
2006-2007 Fixed Carry Forward	-2,594.54	0.00	0.00
Total Indirect Costs	5,826.32	555,426.13	555,426.13
2006-2007 Direct Costs	2,124,138.10	1,571,943.75	1,571,943.75
2008-2009 Rate	0.27*	35.33*	35.33**

Comparison:			
2008-2009 Actual Direct Costs	1,975,231.92	1,740,138.78	1,740,138.78
Indirect costs based on rate ** multiplied by actual direct costs	5,333.13	261,020.82	435,034.70
2008-2009 Actual Indirect Costs	3,679.61	238,772.75	238,772.75
2006-2007 Fixed Carry Forward	-2,594.54	0.00	0.00
Total Indirect Costs	6,274.15	238,772.75	238,772.75
Over/(Under) Recovery	-941.02	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	3,679.61	238,772.75	238,772.75
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-941.02	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	4,620.63	238,772.75	238,772.75
Direct Costs	1,975,231.92	1,740,138.78	1,740,138.78
Rate for 2010-2011 **	0.23*	13.72*	13.72**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63917
Form R0418

*** Final ***

Bradford Academy
24216 Garner Street
Southfield, MI 48034

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	82,086.95	682,898.40	682,898.40
2006-2007 Fixed Carry Forward	-68,271.83	0.00	686,296.17
Total Indirect Costs	150,358.78	682,898.40	-3,397.77
2006-2007 Direct Costs	6,907,557.50	6,306,746.05	6,306,746.05
2008-2009 Rate	2.18*	10.83*	0.00**

Comparison:			
2008-2009 Actual Direct Costs	10,214,439.90	8,782,147.00	8,782,147.00
Indirect costs based on rate ** multiplied by actual direct costs	222,674.79	951,106.52	0.00
2008-2009 Actual Indirect Costs	1,444.05	1,433,736.95	1,433,736.95
2006-2007 Fixed Carry Forward	-68,271.83	0.00	686,296.17
Total Indirect Costs	69,715.88	1,433,736.95	747,440.78
Over/(Under) Recovery	152,958.91	-482,630.43	-747,440.78

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,444.05	1,433,736.95	1,433,736.95
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	152,958.91	-482,630.43	-747,440.78
Total Projected Indirect 2007-2008 (Numerator)	-151,514.86	1,916,367.38	2,181,177.73
Direct Costs	10,214,439.90	8,782,147.00	8,782,147.00
Rate for 2010-2011 **	0.00*	21.82*	24.84**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63918
Form R0418

*** Final ***

Laurus Academy
24590 Lahser Road
Southfield, MI 48034

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	141,924.00	1,340,021.00	1,340,021.00
2006-2007 Fixed Carry Forward	-60,750.68	0.00	0.00
Total Indirect Costs	202,674.68	1,340,021.00	1,340,021.00
2006-2007 Direct Costs	4,509,629.00	3,311,532.00	3,311,532.00
2008-2009 Rate	4.49*	40.47*	40.47**

Comparison:			
2008-2009 Actual Direct Costs	5,306,944.00	4,170,384.00	4,170,384.00
Indirect costs based on rate ** multiplied by actual direct costs	238,281.79	625,557.60	1,042,596.00
2008-2009 Actual Indirect Costs	319,278.00	1,455,838.00	1,455,838.00
2006-2007 Fixed Carry Forward	-60,750.68	0.00	0.00
Total Indirect Costs	380,028.68	1,455,838.00	1,455,838.00
Over/(Under) Recovery	-141,746.89	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	319,278.00	1,455,838.00	1,455,838.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-141,746.89	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	461,024.89	1,455,838.00	1,455,838.00
Direct Costs	5,306,944.00	4,170,384.00	4,170,384.00
Rate for 2010-2011 **	8.69*	34.91*	34.91**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63919
Form R0418

*** Final ***

Woodmont Academy
25175 Code Road
Southfield, MI 48034

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,971.38	614,740.89	614,740.89
2006-2007 Fixed Carry Forward	1,580.76	0.00	0.00
Total Indirect Costs	390.62	614,740.89	614,740.89
2006-2007 Direct Costs	2,732,415.74	2,119,646.23	2,119,646.23
2008-2009 Rate	0.01*	29.00*	29.00**

Comparison:			
2008-2009 Actual Direct Costs	2,720,891.31	1,967,217.88	1,967,217.88
Indirect costs based on rate ** multiplied by actual direct costs	272.09	295,082.68	491,804.47
2008-2009 Actual Indirect Costs	178,293.13	931,966.56	931,966.56
2006-2007 Fixed Carry Forward	1,580.76	0.00	0.00
Total Indirect Costs	176,712.37	931,966.56	931,966.56
Over/(Under) Recovery	-176,440.28	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	178,293.13	931,966.56	931,966.56
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-176,440.28	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	354,733.41	931,966.56	931,966.56
Direct Costs	2,720,891.31	1,967,217.88	1,967,217.88
Rate for 2010-2011 **	13.04*	47.37*	47.37**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63920
Form R0418

*** Final ***

Life Skills Center of Pontiac
142 Auburn Avenue
Pontiac, MI 48342

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	6,761.00	366,370.00	366,370.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	6,761.00	366,370.00	366,370.00
2006-2007 Direct Costs	1,652,925.00	1,293,316.00	1,293,316.00
2008-2009 Rate	0.41*	28.33*	28.33**

Comparison:			
2008-2009 Actual Direct Costs	1,450,183.00	1,075,966.00	1,075,966.00
Indirect costs based on rate ** multiplied by actual direct costs	5,945.75	161,394.90	268,991.50
2008-2009 Actual Indirect Costs	7,603.00	381,820.00	381,820.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	7,603.00	381,820.00	381,820.00
Over/(Under) Recovery	-1,657.25	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	7,603.00	381,820.00	381,820.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-1,657.25	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	9,260.25	381,820.00	381,820.00
Direct Costs	1,450,183.00	1,075,966.00	1,075,966.00
Rate for 2010-2011 **	0.64*	35.49*	35.49**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63921
Form R0418

*** Final ***

Crescent Academy
17570 West Twelve Mile Road
Southfield, MI 48076

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	95,154.00	637,130.00	637,130.00
2006-2007 Fixed Carry Forward	-5,105.23	0.00	0.00
Total Indirect Costs	100,259.23	637,130.00	637,130.00
2006-2007 Direct Costs	2,394,914.00	1,852,938.00	1,852,938.00
2008-2009 Rate	4.19*	34.38*	34.38**

Comparison:			
2008-2009 Actual Direct Costs	2,452,628.00	2,216,775.00	2,216,775.00
Indirect costs based on rate ** multiplied by actual direct costs	102,765.11	332,516.25	554,193.75
2008-2009 Actual Indirect Costs	122,772.00	358,625.00	358,625.00
2006-2007 Fixed Carry Forward	-5,105.23	0.00	0.00
Total Indirect Costs	127,877.23	358,625.00	358,625.00
Over/(Under) Recovery	-25,112.12	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	122,772.00	358,625.00	358,625.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-25,112.12	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	147,884.12	358,625.00	358,625.00
Direct Costs	2,452,628.00	2,216,775.00	2,216,775.00
Rate for 2010-2011 **	6.03*	16.18*	16.18**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 63922
Form R0418

*** Final ***

Great Oaks Academy
4257 Bart Avenue
Warren, MI 48091

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	127,702.00	1,505,536.00	1,505,536.00
2006-2007 Fixed Carry Forward	-23,522.30	0.00	0.00
Total Indirect Costs	151,224.30	1,505,536.00	1,505,536.00
2006-2007 Direct Costs	4,167,188.00	2,789,354.00	2,789,354.00
2008-2009 Rate	3.63*	53.97*	53.97**

Comparison:			
2008-2009 Actual Direct Costs	5,431,804.00	4,164,756.00	4,164,756.00
Indirect costs based on rate ** multiplied by actual direct costs	197,174.49	624,713.40	1,041,189.00
2008-2009 Actual Indirect Costs	277,711.00	1,544,759.00	1,544,759.00
2006-2007 Fixed Carry Forward	-23,522.30	0.00	0.00
Total Indirect Costs	301,233.30	1,544,759.00	1,544,759.00
Over/(Under) Recovery	-104,058.81	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	277,711.00	1,544,759.00	1,544,759.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-104,058.81	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	381,769.81	1,544,759.00	1,544,759.00
Direct Costs	5,431,804.00	4,164,756.00	4,164,756.00
Rate for 2010-2011 **	7.03*	37.09*	37.09**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 64000
Form R0418

Oceana Intermediate School District
844 Griswold Street
Hart, MI 49420

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	105,132.15	208,945.50	208,945.50
2006-2007 Fixed Carry Forward	63,060.00	62,949.43	62,949.43
Total Indirect Costs	42,072.15	145,996.07	145,996.07
2006-2007 Direct Costs	3,188,780.01	3,084,966.66	3,084,966.66
2008-2009 Rate	1.32*	4.73*	4.73**

Comparison:			
2008-2009 Actual Direct Costs	3,320,591.25	3,186,133.24	3,186,133.24
Indirect costs based on rate ** multiplied by actual direct costs	43,831.80	150,704.10	150,704.10
2008-2009 Actual Indirect Costs	236,527.74	370,985.75	370,985.75
2006-2007 Fixed Carry Forward	63,060.00	62,949.43	62,949.43
Total Indirect Costs	173,467.74	308,036.32	308,036.32
Over/(Under) Recovery	-129,635.94	-157,332.22	-157,332.22

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	236,527.74	370,985.75	370,985.75
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-129,635.94	-157,332.22	-157,332.22
Total Projected Indirect 2007-2008 (Numerator)	366,163.68	528,317.97	528,317.97
Direct Costs	3,320,591.25	3,186,133.24	3,186,133.24
Rate for 2010-2011 **	11.03*	16.58*	16.58**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 64040
Form R0418

Hart Public School District
301 W. Johnson Street
Hart, MI 49420

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	472,748.70	1,519,223.56	1,519,223.56
2006-2007 Fixed Carry Forward	-107,020.59	0.00	-138,596.87
Total Indirect Costs	579,769.29	1,519,223.56	1,657,820.43
2006-2007 Direct Costs	10,195,194.57	9,148,719.71	9,148,719.71
2008-2009 Rate	5.69*	16.61*	18.12**

Comparison:			
2008-2009 Actual Direct Costs	10,805,188.29	9,676,923.91	9,676,923.91
Indirect costs based on rate ** multiplied by actual direct costs	614,815.21	1,451,538.59	1,753,458.61
2008-2009 Actual Indirect Costs	482,077.00	1,610,341.38	1,610,341.38
2006-2007 Fixed Carry Forward	-107,020.59	0.00	-138,596.87
Total Indirect Costs	589,097.59	1,610,341.38	1,748,938.25
Over/(Under) Recovery	25,717.62	0.00	4,520.36

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	482,077.00	1,610,341.38	1,610,341.38
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	25,717.62	0.00	4,520.36
Total Projected Indirect 2007-2008 (Numerator)	456,359.38	1,610,341.38	1,605,821.02
Direct Costs	10,805,188.29	9,676,923.91	9,676,923.91
Rate for 2010-2011 **	4.22*	16.64*	16.59**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 64070
Form R0418

*** Final ***

Pentwater Public School District
600 E. Park Street
Pentwater, MI 49449

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	80,312.64	333,210.05	333,210.05
2006-2007 Fixed Carry Forward	-12,613.05	0.00	-69,177.36
Total Indirect Costs	92,925.69	333,210.05	402,387.41
2006-2007 Direct Costs	2,342,759.80	2,089,862.39	2,089,862.39
2008-2009 Rate	3.97*	15.94*	19.25**

Comparison:			
2008-2009 Actual Direct Costs	2,426,592.24	2,183,254.85	2,183,254.85
Indirect costs based on rate ** multiplied by actual direct costs	96,335.71	327,488.23	420,276.56
2008-2009 Actual Indirect Costs	123,139.76	366,477.15	366,477.15
2006-2007 Fixed Carry Forward	-12,613.05	0.00	-69,177.36
Total Indirect Costs	135,752.81	366,477.15	435,654.51
Over/(Under) Recovery	-39,417.10	0.00	-15,377.95

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	123,139.76	366,477.15	366,477.15
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-39,417.10	0.00	-15,377.95
Total Projected Indirect 2007-2008 (Numerator)	162,556.86	366,477.15	381,855.10
Direct Costs	2,426,592.24	2,183,254.85	2,183,254.85
Rate for 2010-2011 **	6.70*	16.79*	17.49**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 64080
Form R0418

*** Final ***

Shelby Public Schools
525 N. State Street
Shelby, MI 49455

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	273,035.48	1,617,647.33	1,617,647.33
2006-2007 Fixed Carry Forward	-31,827.01	-27,355.30	-27,355.30
Total Indirect Costs	304,862.49	1,645,002.63	1,645,002.63
2006-2007 Direct Costs	15,915,543.52	14,570,931.67	14,570,931.67
2008-2009 Rate	1.92*	11.29*	11.29**

Comparison:			
2008-2009 Actual Direct Costs	15,787,224.74	14,377,209.14	14,377,209.14
Indirect costs based on rate ** multiplied by actual direct costs	303,114.72	1,623,186.91	1,623,186.91
2008-2009 Actual Indirect Costs	276,731.66	1,686,747.26	1,686,747.26
2006-2007 Fixed Carry Forward	-31,827.01	-27,355.30	-27,355.30
Total Indirect Costs	308,558.67	1,714,102.56	1,714,102.56
Over/(Under) Recovery	-5,443.95	-90,915.65	-90,915.65

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	276,731.66	1,686,747.26	1,686,747.26
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-5,443.95	-90,915.65	-90,915.65
Total Projected Indirect 2007-2008 (Numerator)	282,175.61	1,777,662.91	1,777,662.91
Direct Costs	15,787,224.74	14,377,209.14	14,377,209.14
Rate for 2010-2011 **	1.79*	12.36*	12.36**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 64090
Form R0418

*** Final ***

Walkerville Public Schools
145 E. Lathrop
Walkerville, MI 49459

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	136,057.65	529,275.28	529,275.28
2006-2007 Fixed Carry Forward	-5,263.88	0.00	-12,648.75
Total Indirect Costs	141,321.53	529,275.28	541,924.03
2006-2007 Direct Costs	3,478,990.26	3,085,772.63	3,085,772.63
2008-2009 Rate	4.06*	17.15*	17.56**

Comparison:			
2008-2009 Actual Direct Costs	3,196,064.26	2,805,056.02	2,805,056.02
Indirect costs based on rate ** multiplied by actual direct costs	129,760.21	420,758.40	492,567.84
2008-2009 Actual Indirect Costs	135,460.16	526,468.40	526,468.40
2006-2007 Fixed Carry Forward	-5,263.88	0.00	-12,648.75
Total Indirect Costs	140,724.04	526,468.40	539,117.15
Over/(Under) Recovery	-10,963.83	0.00	-46,549.31

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	135,460.16	526,468.40	526,468.40
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-10,963.83	0.00	-46,549.31
Total Projected Indirect 2007-2008 (Numerator)	146,423.99	526,468.40	573,017.71
Direct Costs	3,196,064.26	2,805,056.02	2,805,056.02
Rate for 2010-2011 **	4.58*	18.77*	20.43**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 65045
Form R0418

*** Final ***

West Branch-Rose City Area Schools
P.O. Box 308
West Branch, MI 48661

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	450,208.60	2,679,462.03	2,679,462.03
2006-2007 Fixed Carry Forward	-17,395.49	-144,047.90	-144,047.90
Total Indirect Costs	467,604.09	2,823,509.93	2,823,509.93
2006-2007 Direct Costs	21,747,742.95	19,518,489.52	19,518,489.52
2008-2009 Rate	2.15*	14.47*	14.47**

Comparison:			
2008-2009 Actual Direct Costs	20,660,165.57	18,650,410.20	18,650,410.20
Indirect costs based on rate ** multiplied by actual direct costs	444,193.56	2,698,714.36	2,698,714.36
2008-2009 Actual Indirect Costs	492,181.10	2,501,936.47	2,501,936.47
2006-2007 Fixed Carry Forward	-17,395.49	-144,047.90	-144,047.90
Total Indirect Costs	509,576.59	2,645,984.37	2,645,984.37
Over/(Under) Recovery	-65,383.03	52,729.99	52,729.99

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	492,181.10	2,501,936.47	2,501,936.47
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-65,383.03	52,729.99	52,729.99
Total Projected Indirect 2007-2008 (Numerator)	557,564.13	2,449,206.48	2,449,206.48
Direct Costs	20,660,165.57	18,650,410.20	18,650,410.20
Rate for 2010-2011 **	2.70*	13.13*	13.13**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 66045
Form R0418

*** Final ***

Ewen-Trout Creek Consolidated School Dis
14312 Airport Road
Ewen, MI 49925

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	58,425.51	518,301.98	518,301.98
2006-2007 Fixed Carry Forward	0.00	-183,262.50	-183,262.50
Total Indirect Costs	58,425.51	701,564.48	701,564.48
2006-2007 Direct Costs	3,167,404.26	2,707,527.79	2,707,527.79
2008-2009 Rate	1.84*	25.91*	25.91**

Comparison:			
2008-2009 Actual Direct Costs	2,697,837.44	2,371,905.47	2,371,905.47
Indirect costs based on rate ** multiplied by actual direct costs	49,640.21	355,785.82	592,976.37
2008-2009 Actual Indirect Costs	79,083.49	405,015.46	405,015.46
2006-2007 Fixed Carry Forward	0.00	-183,262.50	-183,262.50
Total Indirect Costs	79,083.49	588,277.96	588,277.96
Over/(Under) Recovery	-29,443.28	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	79,083.49	405,015.46	405,015.46
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-29,443.28	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	108,526.77	405,015.46	405,015.46
Direct Costs	2,697,837.44	2,371,905.47	2,371,905.47
Rate for 2010-2011 **	4.02*	17.08*	17.08**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 66050
Form R0418

*** Final ***

Ontonagon Area Schools
301 Greenland Road
Ontonagon, MI 49953

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	133,801.22	969,530.21	969,530.21
2006-2007 Fixed Carry Forward	-3,682.80	0.00	0.00
Total Indirect Costs	137,484.02	969,530.21	969,530.21
2006-2007 Direct Costs	5,492,671.16	4,656,942.17	4,656,942.17
2008-2009 Rate	2.50*	20.82*	20.82**

Comparison:			
2008-2009 Actual Direct Costs	4,676,278.03	4,045,419.01	4,045,419.01
Indirect costs based on rate ** multiplied by actual direct costs	116,906.95	606,812.85	842,256.24
2008-2009 Actual Indirect Costs	96,357.37	727,216.39	727,216.39
2006-2007 Fixed Carry Forward	-3,682.80	0.00	0.00
Total Indirect Costs	100,040.17	727,216.39	727,216.39
Over/(Under) Recovery	16,866.78	0.00	115,039.85

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	96,357.37	727,216.39	727,216.39
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	16,866.78	0.00	115,039.85
Total Projected Indirect 2007-2008 (Numerator)	79,490.59	727,216.39	612,176.54
Direct Costs	4,676,278.03	4,045,419.01	4,045,419.01
Rate for 2010-2011 **	1.70*	17.98*	15.13**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 67020
Form R0418

Evart Public Schools
P.O. Box 917
Evart, MI 49631

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	304,345.08	1,206,223.20	1,206,223.20
2006-2007 Fixed Carry Forward	18,443.20	0.00	13,116.56
Total Indirect Costs	285,901.88	1,206,223.20	1,193,106.64
2006-2007 Direct Costs	9,542,784.88	8,640,906.76	8,640,906.76
2008-2009 Rate	3.00*	13.96*	13.81**

Comparison:			
2008-2009 Actual Direct Costs	9,797,977.46	8,847,855.78	8,847,855.78
Indirect costs based on rate ** multiplied by actual direct costs	293,939.32	1,235,160.67	1,221,888.88
2008-2009 Actual Indirect Costs	327,207.02	1,277,328.70	1,277,328.70
2006-2007 Fixed Carry Forward	18,443.20	0.00	13,116.56
Total Indirect Costs	308,763.82	1,277,328.70	1,264,212.14
Over/(Under) Recovery	-14,824.50	-42,168.03	-42,323.26

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	327,207.02	1,277,328.70	1,277,328.70
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-14,824.50	-42,168.03	-42,323.26
Total Projected Indirect 2007-2008 (Numerator)	342,031.52	1,319,496.73	1,319,651.96
Direct Costs	9,797,977.46	8,847,855.78	8,847,855.78
Rate for 2010-2011 **	3.49*	14.91*	14.91**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 67050
Form R0418

*** Final ***

Marion Public Schools
P.O. Box 0
Marion, MI 49665

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	244,883.35	726,280.31	726,280.31
2006-2007 Fixed Carry Forward	-163,907.38	-124,334.00	-124,334.00
Total Indirect Costs	408,790.73	850,614.31	850,614.31
2006-2007 Direct Costs	5,882,422.63	5,401,025.67	5,401,025.67
2008-2009 Rate	6.95*	15.75*	15.75**

Comparison:			
2008-2009 Actual Direct Costs	6,608,187.38	6,201,851.87	6,201,851.87
Indirect costs based on rate ** multiplied by actual direct costs	459,269.02	930,277.78	976,791.67
2008-2009 Actual Indirect Costs	184,352.44	590,687.95	590,687.95
2006-2007 Fixed Carry Forward	-163,907.38	-124,334.00	-124,334.00
Total Indirect Costs	348,259.82	715,021.95	715,021.95
Over/(Under) Recovery	111,009.20	0.00	261,769.72

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	184,352.44	590,687.95	590,687.95
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	111,009.20	0.00	261,769.72
Total Projected Indirect 2007-2008 (Numerator)	73,343.24	590,687.95	328,918.23
Direct Costs	6,608,187.38	6,201,851.87	6,201,851.87
Rate for 2010-2011 **	1.11*	9.52*	5.30**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 67055
Form R0418

*** Final ***

Pine River Area Schools
17445 Pine River Road
Leroy, MI 49655

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	386,350.51	1,484,630.91	1,484,630.91
2006-2007 Fixed Carry Forward	-13,116.35	0.00	-72,128.50
Total Indirect Costs	399,466.86	1,484,630.91	1,556,759.41
2006-2007 Direct Costs	10,382,847.08	9,284,566.68	9,284,566.68
2008-2009 Rate	3.85*	15.99*	16.77**

Comparison:			
2008-2009 Actual Direct Costs	11,104,503.43	9,787,235.75	9,787,235.75
Indirect costs based on rate ** multiplied by actual direct costs	427,523.38	1,468,085.36	1,641,319.44
2008-2009 Actual Indirect Costs	374,203.62	1,691,471.30	1,691,471.30
2006-2007 Fixed Carry Forward	-13,116.35	0.00	-72,128.50
Total Indirect Costs	387,319.97	1,691,471.30	1,763,599.80
Over/(Under) Recovery	40,203.41	0.00	-122,280.36

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	374,203.62	1,691,471.30	1,691,471.30
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	40,203.41	0.00	-122,280.36
Total Projected Indirect 2007-2008 (Numerator)	334,000.21	1,691,471.30	1,813,751.66
Direct Costs	11,104,503.43	9,787,235.75	9,787,235.75
Rate for 2010-2011 **	3.01*	17.28*	18.53**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 67060
Form R0418

Reed City Area Public Schools
829 S. Chestnut Street
Reed City, MI 49677

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	380,646.94	1,722,579.96	1,722,579.96
2006-2007 Fixed Carry Forward	-41,964.56	-111,131.22	-111,131.22
Total Indirect Costs	422,611.50	1,833,711.18	1,833,711.18
2006-2007 Direct Costs	13,974,766.63	12,632,833.61	12,632,833.61
2008-2009 Rate	3.02*	14.52*	14.52**

Comparison:			
2008-2009 Actual Direct Costs	14,217,887.61	13,087,838.31	13,087,838.31
Indirect costs based on rate ** multiplied by actual direct costs	429,380.21	1,900,354.12	1,900,354.12
2008-2009 Actual Indirect Costs	367,485.81	1,497,535.11	1,497,535.11
2006-2007 Fixed Carry Forward	-41,964.56	-111,131.22	-111,131.22
Total Indirect Costs	409,450.37	1,608,666.33	1,608,666.33
Over/(Under) Recovery	19,929.84	291,687.79	291,687.79

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	367,485.81	1,497,535.11	1,497,535.11
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	19,929.84	291,687.79	291,687.79
Total Projected Indirect 2007-2008 (Numerator)	347,555.97	1,205,847.32	1,205,847.32
Direct Costs	14,217,887.61	13,087,838.31	13,087,838.31
Rate for 2010-2011 **	2.44*	9.21*	9.21**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 68010
Form R0418

Mio-AuSable Schools
1110 W. 8th Street
Mio, MI 48647

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	126,239.34	680,083.74	680,083.74
2006-2007 Fixed Carry Forward	1,760.52	-7,158.04	-7,158.04
Total Indirect Costs	124,478.82	687,241.78	687,241.78
2006-2007 Direct Costs	6,940,275.87	6,386,431.47	6,386,431.47
2008-2009 Rate	1.79*	10.76*	10.76**

Comparison:			
2008-2009 Actual Direct Costs	6,657,546.85	6,081,213.77	6,081,213.77
Indirect costs based on rate ** multiplied by actual direct costs	119,170.09	654,338.60	654,338.60
2008-2009 Actual Indirect Costs	86,298.22	662,631.30	662,631.30
2006-2007 Fixed Carry Forward	1,760.52	-7,158.04	-7,158.04
Total Indirect Costs	84,537.70	669,789.34	669,789.34
Over/(Under) Recovery	34,632.39	-15,450.74	-15,450.74

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	86,298.22	662,631.30	662,631.30
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	34,632.39	-15,450.74	-15,450.74
Total Projected Indirect 2007-2008 (Numerator)	51,665.83	678,082.04	678,082.04
Direct Costs	6,657,546.85	6,081,213.77	6,081,213.77
Rate for 2010-2011 **	0.78*	11.15*	11.15**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 68030
Form R0418

*** Final ***

Fairview Area School District
1879 East Miller Road
Fairview, MI 48621

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	63,203.95	345,074.39	345,074.39
2006-2007 Fixed Carry Forward	14,395.40	-53,437.84	-53,437.84
Total Indirect Costs	48,808.55	398,512.23	398,512.23
2006-2007 Direct Costs	2,919,921.77	2,638,051.33	2,638,051.33
2008-2009 Rate	1.67*	15.11*	15.11**

Comparison:			
2008-2009 Actual Direct Costs	2,631,685.07	2,379,240.41	2,379,240.41
Indirect costs based on rate ** multiplied by actual direct costs	43,949.14	356,886.06	359,503.23
2008-2009 Actual Indirect Costs	128,225.20	380,669.86	380,669.86
2006-2007 Fixed Carry Forward	14,395.40	-53,437.84	-53,437.84
Total Indirect Costs	113,829.80	434,107.70	434,107.70
Over/(Under) Recovery	-69,880.66	0.00	-74,604.47

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	128,225.20	380,669.86	380,669.86
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-69,880.66	0.00	-74,604.47
Total Projected Indirect 2007-2008 (Numerator)	198,105.86	380,669.86	455,274.33
Direct Costs	2,631,685.07	2,379,240.41	2,379,240.41
Rate for 2010-2011 **	7.53*	16.00*	19.14**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 69020
Form R0418

*** Final ***

Gaylord Community Schools
615 S Elm Ave
Gaylord, MI 49735

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	683,064.97	3,069,769.82	3,069,769.82
2006-2007 Fixed Carry Forward	-101,712.94	0.00	-149,985.40
Total Indirect Costs	784,777.91	3,069,769.82	3,219,755.22
2006-2007 Direct Costs	25,252,996.64	22,866,291.79	22,866,291.79
2008-2009 Rate	3.11*	13.42*	14.08**

Comparison:			
2008-2009 Actual Direct Costs	25,922,951.65	23,563,729.73	23,563,729.73
Indirect costs based on rate ** multiplied by actual direct costs	806,203.80	3,162,252.53	3,317,773.15
2008-2009 Actual Indirect Costs	775,463.11	3,134,685.03	3,134,685.03
2006-2007 Fixed Carry Forward	-101,712.94	0.00	-149,985.40
Total Indirect Costs	877,176.05	3,134,685.03	3,284,670.43
Over/(Under) Recovery	-70,972.25	27,567.50	33,102.72

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	775,463.11	3,134,685.03	3,134,685.03
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-70,972.25	27,567.50	33,102.72
Total Projected Indirect 2007-2008 (Numerator)	846,435.36	3,107,117.53	3,101,582.31
Direct Costs	25,922,951.65	23,563,729.73	23,563,729.73
Rate for 2010-2011 **	3.27*	13.19*	13.16**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 69030
Form R0418

Johannesburg-Lewiston Area Schools
PO Box 69
Johannesburg, MI 49751

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	183,335.51	926,642.43	926,642.43
2006-2007 Fixed Carry Forward	-41,144.91	0.00	21,132.51
Total Indirect Costs	224,480.42	926,642.43	905,509.92
2006-2007 Direct Costs	7,253,908.26	6,510,601.34	6,510,601.34
2008-2009 Rate	3.09*	14.23*	13.91**

Comparison:			
2008-2009 Actual Direct Costs	7,717,817.22	6,876,521.88	6,876,521.88
Indirect costs based on rate ** multiplied by actual direct costs	238,480.55	978,529.06	956,524.19
2008-2009 Actual Indirect Costs	182,890.75	1,024,186.09	1,024,186.09
2006-2007 Fixed Carry Forward	-41,144.91	0.00	21,132.51
Total Indirect Costs	224,035.66	1,024,186.09	1,003,053.58
Over/(Under) Recovery	14,444.89	-45,657.03	-46,529.39

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	182,890.75	1,024,186.09	1,024,186.09
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	14,444.89	-45,657.03	-46,529.39
Total Projected Indirect 2007-2008 (Numerator)	168,445.86	1,069,843.12	1,070,715.48
Direct Costs	7,717,817.22	6,876,521.88	6,876,521.88
Rate for 2010-2011 **	2.18*	15.56*	15.57**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 69040
Form R0418

*** Final ***

Vanderbilt Area Schools
947 Donovan Street
Vanderbilt, MI 49795

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	9,290.00	256,098.55	256,098.55
2006-2007 Fixed Carry Forward	14.20	0.00	-51,186.85
Total Indirect Costs	9,275.80	256,098.55	307,285.40
2006-2007 Direct Costs	1,995,020.64	1,748,212.09	1,748,212.09
2008-2009 Rate	0.46*	14.65*	17.58**

Comparison:			
2008-2009 Actual Direct Costs	1,889,233.59	1,648,373.47	1,648,373.47
Indirect costs based on rate ** multiplied by actual direct costs	8,690.47	241,486.71	289,784.06
2008-2009 Actual Indirect Costs	4,625.00	245,485.12	245,485.12
2006-2007 Fixed Carry Forward	14.20	0.00	-51,186.85
Total Indirect Costs	4,610.80	245,485.12	296,671.97
Over/(Under) Recovery	4,079.67	-3,998.41	-6,887.91

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	4,625.00	245,485.12	245,485.12
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	4,079.67	-3,998.41	-6,887.91
Total Projected Indirect 2007-2008 (Numerator)	545.33	249,483.53	252,373.03
Direct Costs	1,889,233.59	1,648,373.47	1,648,373.47
Rate for 2010-2011 **	0.03*	15.14*	15.31**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 70000
Form R0418

*** Final ***

Ottawa Area ISD
13565 Port Sheldon Road
Holland, MI 49424

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	2,952,337.12	5,047,465.03	5,047,465.03
2006-2007 Fixed Carry Forward	-1,563,927.84	-2,719,271.99	-2,719,271.99
Total Indirect Costs	4,516,264.96	7,766,737.02	7,766,737.02
2006-2007 Direct Costs	31,270,479.24	29,175,351.33	29,175,351.33
2008-2009 Rate	14.44*	26.62*	26.62**

Comparison:			
2008-2009 Actual Direct Costs	34,256,969.47	31,793,690.78	31,793,690.78
Indirect costs based on rate ** multiplied by actual direct costs	4,946,706.39	4,769,053.62	7,948,422.70
2008-2009 Actual Indirect Costs	3,131,141.11	5,594,419.80	5,594,419.80
2006-2007 Fixed Carry Forward	-1,563,927.84	-2,719,271.99	-2,719,271.99
Total Indirect Costs	4,695,068.95	8,313,691.79	8,313,691.79
Over/(Under) Recovery	251,637.44	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	3,131,141.11	5,594,419.80	5,594,419.80
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	251,637.44	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	2,879,503.67	5,594,419.80	5,594,419.80
Direct Costs	34,256,969.47	31,793,690.78	31,793,690.78
Rate for 2010-2011 **	8.41*	17.60*	17.60**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 70010
Form R0418

Grand Haven Area Public Schools
1415 S. Beechtree Street
Grand Haven, MI 49417

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,477,830.33	6,821,532.70	6,821,532.70
2006-2007 Fixed Carry Forward	-234,859.60	0.00	983,465.66
Total Indirect Costs	1,712,689.93	6,821,532.70	5,838,067.04
2006-2007 Direct Costs	52,051,741.24	46,708,038.87	46,708,038.87
2008-2009 Rate	3.29*	14.60*	12.50**

Comparison:			
2008-2009 Actual Direct Costs	55,296,054.59	49,796,497.79	49,796,497.79
Indirect costs based on rate ** multiplied by actual direct costs	1,819,240.20	7,270,288.68	6,224,562.22
2008-2009 Actual Indirect Costs	1,493,378.82	6,992,935.62	6,992,935.62
2006-2007 Fixed Carry Forward	-234,859.60	0.00	983,465.66
Total Indirect Costs	1,728,238.42	6,992,935.62	6,009,469.96
Over/(Under) Recovery	91,001.78	277,353.06	215,092.26

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,493,378.82	6,992,935.62	6,992,935.62
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	91,001.78	277,353.06	215,092.26
Total Projected Indirect 2007-2008 (Numerator)	1,402,377.04	6,715,582.56	6,777,843.36
Direct Costs	55,296,054.59	49,796,497.79	49,796,497.79
Rate for 2010-2011 **	2.54*	13.49*	13.61**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 70020
Form R0418

*** Final ***

Holland City School District
156 West 11th Street
Holland, MI 49423

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	2,067,911.83	5,636,374.97	5,636,374.97
2006-2007 Fixed Carry Forward	460,234.42	0.00	783,732.02
Total Indirect Costs	1,607,677.41	5,636,374.97	4,852,642.95
2006-2007 Direct Costs	40,370,807.82	36,802,344.68	36,802,344.68
2008-2009 Rate	3.98*	15.32*	13.19**

Comparison:			
2008-2009 Actual Direct Costs	40,268,822.50	36,649,628.29	36,649,628.29
Indirect costs based on rate ** multiplied by actual direct costs	1,602,699.14	5,497,444.24	4,834,085.97
2008-2009 Actual Indirect Costs	1,778,159.86	5,397,354.07	5,397,354.07
2006-2007 Fixed Carry Forward	460,234.42	0.00	783,732.02
Total Indirect Costs	1,317,925.44	5,397,354.07	4,613,622.05
Over/(Under) Recovery	284,773.70	0.00	220,463.92

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,778,159.86	5,397,354.07	5,397,354.07
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	284,773.70	0.00	220,463.92
Total Projected Indirect 2007-2008 (Numerator)	1,493,386.16	5,397,354.07	5,176,890.15
Direct Costs	40,268,822.50	36,649,628.29	36,649,628.29
Rate for 2010-2011 **	3.71*	14.73*	14.13**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 70040
Form R0418

*** Final ***

Allendale Public School District
10505 Learning Lane
Allendale, MI 49401

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	792,464.71	2,874,051.74	2,874,051.74
2006-2007 Fixed Carry Forward	-78,495.49	0.00	0.00
Total Indirect Costs	870,960.20	2,874,051.74	2,874,051.74
2006-2007 Direct Costs	16,500,708.66	14,419,121.63	14,419,121.63
2008-2009 Rate	5.28*	19.93*	19.93**

Comparison:			
2008-2009 Actual Direct Costs	18,346,309.65	16,092,488.05	16,092,488.05
Indirect costs based on rate ** multiplied by actual direct costs	968,685.15	2,413,873.21	3,207,232.87
2008-2009 Actual Indirect Costs	956,604.33	3,210,425.93	3,210,425.93
2006-2007 Fixed Carry Forward	-78,495.49	0.00	0.00
Total Indirect Costs	1,035,099.82	3,210,425.93	3,210,425.93
Over/(Under) Recovery	-66,414.67	0.00	-3,193.06

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	956,604.33	3,210,425.93	3,210,425.93
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-66,414.67	0.00	-3,193.06
Total Projected Indirect 2007-2008 (Numerator)	1,023,019.00	3,210,425.93	3,213,618.99
Direct Costs	18,346,309.65	16,092,488.05	16,092,488.05
Rate for 2010-2011 **	5.58*	19.95*	19.97**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 70070
Form R0418

West Ottawa Public School District
1138 136th Avenue
Holland, MI 49424

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	2,109,908.54	9,475,346.42	9,475,346.42
2006-2007 Fixed Carry Forward	-190,578.88	-695,029.99	-695,029.99
Total Indirect Costs	2,300,487.42	10,170,376.41	10,170,376.41
2006-2007 Direct Costs	68,716,923.55	61,351,485.67	61,351,485.67
2008-2009 Rate	3.35*	16.58*	16.58**

Comparison:			
2008-2009 Actual Direct Costs	67,441,023.53	60,893,858.48	60,893,858.48
Indirect costs based on rate ** multiplied by actual direct costs	2,259,274.29	9,134,078.77	10,096,201.74
2008-2009 Actual Indirect Costs	2,105,846.20	8,653,011.25	8,653,011.25
2006-2007 Fixed Carry Forward	-190,578.88	-695,029.99	-695,029.99
Total Indirect Costs	2,296,425.08	9,348,041.24	9,348,041.24
Over/(Under) Recovery	-37,150.79	0.00	748,160.50

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	2,105,846.20	8,653,011.25	8,653,011.25
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-37,150.79	0.00	748,160.50
Total Projected Indirect 2007-2008 (Numerator)	2,142,996.99	8,653,011.25	7,904,850.75
Direct Costs	67,441,023.53	60,893,858.48	60,893,858.48
Rate for 2010-2011 **	3.18*	14.21*	12.98**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 70120
Form R0418

*** Final ***

Coopersville Area Public School District
198 East Street
Coopersville, MI 49404

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	633,078.34	2,788,630.28	2,788,630.28
2006-2007 Fixed Carry Forward	-119,112.96	0.00	298,051.19
Total Indirect Costs	752,191.30	2,788,630.28	2,490,579.09
2006-2007 Direct Costs	20,545,744.42	18,390,192.48	18,390,192.48
2008-2009 Rate	3.66*	15.16*	13.54**

Comparison:			
2008-2009 Actual Direct Costs	21,356,377.80	19,081,289.05	19,081,289.05
Indirect costs based on rate ** multiplied by actual direct costs	781,643.43	2,862,193.36	2,583,606.54
2008-2009 Actual Indirect Costs	738,207.04	3,013,295.79	3,013,295.79
2006-2007 Fixed Carry Forward	-119,112.96	0.00	298,051.19
Total Indirect Costs	857,320.00	3,013,295.79	2,715,244.60
Over/(Under) Recovery	-75,676.57	0.00	-131,638.06

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	738,207.04	3,013,295.79	3,013,295.79
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-75,676.57	0.00	-131,638.06
Total Projected Indirect 2007-2008 (Numerator)	813,883.61	3,013,295.79	3,144,933.85
Direct Costs	21,356,377.80	19,081,289.05	19,081,289.05
Rate for 2010-2011 **	3.81*	15.79*	16.48**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 70175
Form R0418

Jenison Public Schools
8375 20th Avenue
Jenison, MI 49428

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,007,427.36	4,088,077.75	4,088,077.75
2006-2007 Fixed Carry Forward	48,456.30	159,011.07	159,011.07
Total Indirect Costs	958,971.06	3,929,066.68	3,929,066.68
2006-2007 Direct Costs	41,057,881.22	37,977,230.83	37,977,230.83
2008-2009 Rate	2.34*	10.35*	10.35**

Comparison:			
2008-2009 Actual Direct Costs	44,077,552.09	40,581,386.93	40,581,386.93
Indirect costs based on rate ** multiplied by actual direct costs	1,031,414.72	4,200,173.55	4,200,173.55
2008-2009 Actual Indirect Costs	1,042,577.17	4,538,742.33	4,538,742.33
2006-2007 Fixed Carry Forward	48,456.30	159,011.07	159,011.07
Total Indirect Costs	994,120.87	4,379,731.26	4,379,731.26
Over/(Under) Recovery	37,293.85	-179,557.71	-179,557.71

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,042,577.17	4,538,742.33	4,538,742.33
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	37,293.85	-179,557.71	-179,557.71
Total Projected Indirect 2007-2008 (Numerator)	1,005,283.32	4,718,300.04	4,718,300.04
Direct Costs	44,077,552.09	40,581,386.93	40,581,386.93
Rate for 2010-2011 **	2.28*	11.63*	11.63**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 70190
Form R0418

Hudsonville Public School District
3886 Van Buren Street
Hudsonville, MI 49426

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,322,042.96	5,327,079.23	5,327,079.23
2006-2007 Fixed Carry Forward	178,154.57	0.00	195,758.82
Total Indirect Costs	1,143,888.39	5,327,079.23	5,131,320.41
2006-2007 Direct Costs	40,757,858.91	36,752,822.64	36,752,822.64
2008-2009 Rate	2.81*	14.49*	13.96**

Comparison:			
2008-2009 Actual Direct Costs	46,136,646.89	42,001,312.14	42,001,312.14
Indirect costs based on rate ** multiplied by actual direct costs	1,296,439.78	6,085,990.13	5,863,383.17
2008-2009 Actual Indirect Costs	1,445,205.84	5,580,540.59	5,580,540.59
2006-2007 Fixed Carry Forward	178,154.57	0.00	195,758.82
Total Indirect Costs	1,267,051.27	5,580,540.59	5,384,781.77
Over/(Under) Recovery	29,388.51	505,449.54	478,601.40

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,445,205.84	5,580,540.59	5,580,540.59
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	29,388.51	505,449.54	478,601.40
Total Projected Indirect 2007-2008 (Numerator)	1,415,817.33	5,075,091.05	5,101,939.19
Direct Costs	46,136,646.89	42,001,312.14	42,001,312.14
Rate for 2010-2011 **	3.07*	12.08*	12.15**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 70300
Form R0418

*** Final ***

Spring Lake Public Schools
345 Hammond Street
Spring Lake, MI 49456

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	526,553.89	2,777,093.10	2,777,093.10
2006-2007 Fixed Carry Forward	46,183.93	0.00	475,935.28
Total Indirect Costs	480,369.96	2,777,093.10	2,301,157.82
2006-2007 Direct Costs	20,476,192.44	18,225,653.23	18,225,653.23
2008-2009 Rate	2.35*	15.24*	12.63**

Comparison:			
2008-2009 Actual Direct Costs	21,959,438.08	19,589,771.46	19,589,771.46
Indirect costs based on rate ** multiplied by actual direct costs	516,046.79	2,938,465.72	2,474,188.14
2008-2009 Actual Indirect Costs	538,491.76	2,908,158.38	2,908,158.38
2006-2007 Fixed Carry Forward	46,183.93	0.00	475,935.28
Total Indirect Costs	492,307.83	2,908,158.38	2,432,223.10
Over/(Under) Recovery	23,738.96	0.00	41,965.04

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	538,491.76	2,908,158.38	2,908,158.38
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	23,738.96	0.00	41,965.04
Total Projected Indirect 2007-2008 (Numerator)	514,752.80	2,908,158.38	2,866,193.34
Direct Costs	21,959,438.08	19,589,771.46	19,589,771.46
Rate for 2010-2011 **	2.34*	14.85*	14.63**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 70350
Form R0418

*** Final ***

Zeeland Public Schools
P.O. Box 110
Zeeland, MI 49464

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,083,727.41	5,582,903.31	5,582,903.31
2006-2007 Fixed Carry Forward	81,091.73	0.00	287,235.94
Total Indirect Costs	1,002,635.68	5,582,903.31	5,295,667.37
2006-2007 Direct Costs	43,301,826.63	38,802,650.73	38,802,650.73
2008-2009 Rate	2.32*	14.39*	13.65**

Comparison:			
2008-2009 Actual Direct Costs	45,798,564.37	40,774,931.75	40,774,931.75
Indirect costs based on rate ** multiplied by actual direct costs	1,062,526.69	5,867,512.68	5,565,778.18
2008-2009 Actual Indirect Costs	1,394,034.63	6,417,667.25	6,417,667.25
2006-2007 Fixed Carry Forward	81,091.73	0.00	287,235.94
Total Indirect Costs	1,312,942.90	6,417,667.25	6,130,431.31
Over/(Under) Recovery	-250,416.21	-550,154.57	-564,653.13

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,394,034.63	6,417,667.25	6,417,667.25
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-250,416.21	-550,154.57	-564,653.13
Total Projected Indirect 2007-2008 (Numerator)	1,644,450.84	6,967,821.82	6,982,320.38
Direct Costs	45,798,564.37	40,774,931.75	40,774,931.75
Rate for 2010-2011 **	3.59*	17.09*	17.12**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 70901
Form R0418

Walden Green Montessori
17339 Roosevelt Road
Spring Lake, MI 49456

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	43,451.00	146,410.00	146,410.00
2006-2007 Fixed Carry Forward	-21,933.24	-23,446.58	-23,446.58
Total Indirect Costs	65,384.24	169,856.58	169,856.58
2006-2007 Direct Costs	1,103,475.00	1,000,516.00	1,000,516.00
2008-2009 Rate	5.93*	16.98*	16.98**

Comparison:			
2008-2009 Actual Direct Costs	1,384,896.00	1,224,601.00	1,224,601.00
Indirect costs based on rate ** multiplied by actual direct costs	82,124.33	183,690.15	207,937.25
2008-2009 Actual Indirect Costs	45,349.00	205,644.00	205,644.00
2006-2007 Fixed Carry Forward	-21,933.24	-23,446.58	-23,446.58
Total Indirect Costs	67,282.24	229,090.58	229,090.58
Over/(Under) Recovery	14,842.09	0.00	-21,153.33

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	45,349.00	205,644.00	205,644.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	14,842.09	0.00	-21,153.33
Total Projected Indirect 2007-2008 (Numerator)	30,506.91	205,644.00	226,797.33
Direct Costs	1,384,896.00	1,224,601.00	1,224,601.00
Rate for 2010-2011 **	2.20*	16.79*	18.52**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 70902
Form R0418

*** Final ***

West MI Academy of Arts and Academics
17350 Hazel Street
Spring Lake, MI 49456

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	520.34	170,326.62	170,326.62
2006-2007 Fixed Carry Forward	500.17	15,953.04	15,953.04
Total Indirect Costs	20.17	154,373.58	154,373.58
2006-2007 Direct Costs	2,551,272.24	2,381,465.96	2,381,465.96
2008-2009 Rate	0.00*	6.48*	6.48**

Comparison:			
2008-2009 Actual Direct Costs	2,900,153.44	2,702,381.78	2,702,381.78
Indirect costs based on rate ** multiplied by actual direct costs	0.00	175,114.34	175,114.34
2008-2009 Actual Indirect Costs	888.31	198,659.97	198,659.97
2006-2007 Fixed Carry Forward	500.17	15,953.04	15,953.04
Total Indirect Costs	388.14	182,706.93	182,706.93
Over/(Under) Recovery	0.00	-7,592.59	-7,592.59

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	888.31	198,659.97	198,659.97
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-7,592.59	-7,592.59
Total Projected Indirect 2007-2008 (Numerator)	888.31	206,252.56	206,252.56
Direct Costs	2,900,153.44	2,702,381.78	2,702,381.78
Rate for 2010-2011 **	0.03*	7.63*	7.63**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 70904
Form R0418

Black River Public School
491 Columbia Avenue
Holland, MI 49423

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	293,079.56	710,139.46	710,139.46
2006-2007 Fixed Carry Forward	55,195.17	0.00	0.00
Total Indirect Costs	237,884.39	710,139.46	710,139.46
2006-2007 Direct Costs	4,191,743.78	3,774,683.88	3,774,683.88
2008-2009 Rate	5.68*	18.81*	18.81**

Comparison:			
2008-2009 Actual Direct Costs	5,089,457.24	4,594,190.38	4,594,190.38
Indirect costs based on rate ** multiplied by actual direct costs	289,081.17	689,128.56	864,167.21
2008-2009 Actual Indirect Costs	321,819.12	817,085.98	817,085.98
2006-2007 Fixed Carry Forward	55,195.17	0.00	0.00
Total Indirect Costs	266,623.95	817,085.98	817,085.98
Over/(Under) Recovery	22,457.22	0.00	47,081.23

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	321,819.12	817,085.98	817,085.98
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	22,457.22	0.00	47,081.23
Total Projected Indirect 2007-2008 (Numerator)	299,361.90	817,085.98	770,004.75
Direct Costs	5,089,457.24	4,594,190.38	4,594,190.38
Rate for 2010-2011 **	5.88*	17.79*	16.76**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 70905
Form R0418

Vanderbilt Charter Academy
301 W. 16th Street
Holland, MI 49423

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	124,146.00	915,560.00	915,560.00
2006-2007 Fixed Carry Forward	-38,095.35	0.00	0.00
Total Indirect Costs	162,241.35	915,560.00	915,560.00
2006-2007 Direct Costs	3,835,655.00	3,044,241.00	3,044,241.00
2008-2009 Rate	4.23*	30.08*	30.08**

Comparison:			
2008-2009 Actual Direct Costs	4,105,625.00	3,292,077.00	3,292,077.00
Indirect costs based on rate ** multiplied by actual direct costs	173,667.94	493,811.55	823,019.25
2008-2009 Actual Indirect Costs	156,408.00	969,956.00	969,956.00
2006-2007 Fixed Carry Forward	-38,095.35	0.00	0.00
Total Indirect Costs	194,503.35	969,956.00	969,956.00
Over/(Under) Recovery	-20,835.41	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	156,408.00	969,956.00	969,956.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-20,835.41	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	177,243.41	969,956.00	969,956.00
Direct Costs	4,105,625.00	3,292,077.00	3,292,077.00
Rate for 2010-2011 **	4.32*	29.46*	29.46**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 70906
Form R0418

Eagle Crest Charter Academy
11950 Riley Street
Holland, MI 49424

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	300,343.00	1,311,316.00	1,311,316.00
2006-2007 Fixed Carry Forward	-140,029.32	0.00	0.00
Total Indirect Costs	440,372.32	1,311,316.00	1,311,316.00
2006-2007 Direct Costs	5,120,038.00	4,109,065.00	4,109,065.00
2008-2009 Rate	8.60*	31.91*	31.91**

Comparison:			
2008-2009 Actual Direct Costs	5,486,450.00	4,355,614.00	4,355,614.00
Indirect costs based on rate ** multiplied by actual direct costs	471,834.70	653,342.10	1,088,903.50
2008-2009 Actual Indirect Costs	381,698.00	1,512,534.00	1,512,534.00
2006-2007 Fixed Carry Forward	-140,029.32	0.00	0.00
Total Indirect Costs	521,727.32	1,512,534.00	1,512,534.00
Over/(Under) Recovery	-49,892.62	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	381,698.00	1,512,534.00	1,512,534.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-49,892.62	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	431,590.62	1,512,534.00	1,512,534.00
Direct Costs	5,486,450.00	4,355,614.00	4,355,614.00
Rate for 2010-2011 **	7.87*	34.73*	34.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 70907
Form R0418

*** Final ***

Wavecrest Career Academy
633 Apple Avenue
Holland, MI 49423

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	68,542.21	174,388.07	174,388.07
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	68,542.21	174,388.07	174,388.07
2006-2007 Direct Costs	862,536.07	756,690.21	756,690.21
2008-2009 Rate	7.95*	23.05*	23.05**

Comparison:			
2008-2009 Actual Direct Costs	1,076,488.53	930,721.22	930,721.22
Indirect costs based on rate ** multiplied by actual direct costs	85,580.84	139,608.18	214,531.24
2008-2009 Actual Indirect Costs	75,976.06	221,743.37	221,743.37
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	75,976.06	221,743.37	221,743.37
Over/(Under) Recovery	9,604.78	0.00	-7,212.13

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	75,976.06	221,743.37	221,743.37
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	9,604.78	0.00	-7,212.13
Total Projected Indirect 2007-2008 (Numerator)	66,371.28	221,743.37	228,955.50
Direct Costs	1,076,488.53	930,721.22	930,721.22
Rate for 2010-2011 **	6.17*	23.82*	24.60**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 71050
Form R0418

*** Final ***

Onaway Area Community School District
4549 M-33 Highway
Onaway, MI 49765

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	254,559.16	939,649.24	939,649.24
2006-2007 Fixed Carry Forward	44,444.11	0.00	18,428.27
Total Indirect Costs	210,115.05	939,649.24	921,220.97
2006-2007 Direct Costs	6,979,725.58	6,294,635.50	6,294,635.50
2008-2009 Rate	3.01*	14.93*	14.64**

Comparison:			
2008-2009 Actual Direct Costs	6,790,038.81	6,084,809.32	6,084,809.32
Indirect costs based on rate ** multiplied by actual direct costs	204,380.17	908,462.03	890,816.08
2008-2009 Actual Indirect Costs	279,416.83	984,646.32	984,646.32
2006-2007 Fixed Carry Forward	44,444.11	0.00	18,428.27
Total Indirect Costs	234,972.72	984,646.32	966,218.05
Over/(Under) Recovery	-30,592.55	-76,184.29	-75,401.97

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	279,416.83	984,646.32	984,646.32
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-30,592.55	-76,184.29	-75,401.97
Total Projected Indirect 2007-2008 (Numerator)	310,009.38	1,060,830.61	1,060,048.29
Direct Costs	6,790,038.81	6,084,809.32	6,084,809.32
Rate for 2010-2011 **	4.57*	17.43*	17.42**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 71060
Form R0418

*** Final ***

Posen Consolidated School District
P.O. Box 187
Posen, MI 49776

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	70,143.07	319,475.27	319,475.27
2006-2007 Fixed Carry Forward	-11,017.84	0.00	0.00
Total Indirect Costs	81,160.91	319,475.27	319,475.27
2006-2007 Direct Costs	2,338,918.23	2,089,586.03	2,089,586.03
2008-2009 Rate	3.47*	15.29*	15.29**

Comparison:			
2008-2009 Actual Direct Costs	2,276,486.69	2,008,131.13	2,008,131.13
Indirect costs based on rate ** multiplied by actual direct costs	78,994.09	301,219.67	307,043.25
2008-2009 Actual Indirect Costs	92,433.93	360,789.49	360,789.49
2006-2007 Fixed Carry Forward	-11,017.84	0.00	0.00
Total Indirect Costs	103,451.77	360,789.49	360,789.49
Over/(Under) Recovery	-24,457.68	0.00	-53,746.24

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	92,433.93	360,789.49	360,789.49
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-24,457.68	0.00	-53,746.24
Total Projected Indirect 2007-2008 (Numerator)	116,891.61	360,789.49	414,535.73
Direct Costs	2,276,486.69	2,008,131.13	2,008,131.13
Rate for 2010-2011 **	5.13*	17.97*	20.64**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 71080
Form R0418

*** Final ***

Rogers City Area Schools
251 W. Huron Avenue
Rogers City, MI 49779

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	131,967.29	627,120.21	627,120.21
2006-2007 Fixed Carry Forward	4,269.58	-80,668.85	-80,668.85
Total Indirect Costs	127,697.71	707,789.06	707,789.06
2006-2007 Direct Costs	4,884,735.12	4,389,582.20	4,389,582.20
2008-2009 Rate	2.61*	16.12*	16.12**

Comparison:			
2008-2009 Actual Direct Costs	4,780,397.56	4,319,831.87	4,319,831.87
Indirect costs based on rate ** multiplied by actual direct costs	124,768.38	647,974.78	696,356.90
2008-2009 Actual Indirect Costs	118,288.41	578,854.10	578,854.10
2006-2007 Fixed Carry Forward	4,269.58	-80,668.85	-80,668.85
Total Indirect Costs	114,018.83	659,522.95	659,522.95
Over/(Under) Recovery	10,749.55	0.00	36,833.95

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	118,288.41	578,854.10	578,854.10
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	10,749.55	0.00	36,833.95
Total Projected Indirect 2007-2008 (Numerator)	107,538.86	578,854.10	542,020.15
Direct Costs	4,780,397.56	4,319,831.87	4,319,831.87
Rate for 2010-2011 **	2.25*	13.40*	12.55**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 71902
Form R0418

*** Final ***

Presque Isle Academy II
21045 M-68 Hwy.
Onaway, MI 49765

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	32,062.00	91,092.15	91,092.15
2006-2007 Fixed Carry Forward	-24,144.33	0.00	-9,748.88
Total Indirect Costs	56,206.33	91,092.15	100,841.03
2006-2007 Direct Costs	393,913.93	334,883.78	334,883.78
2008-2009 Rate	14.27*	27.20*	30.11**

Comparison:			
2008-2009 Actual Direct Costs	390,104.93	325,221.96	325,221.96
Indirect costs based on rate ** multiplied by actual direct costs	55,667.97	48,783.29	81,305.49
2008-2009 Actual Indirect Costs	33,713.50	98,596.47	98,596.47
2006-2007 Fixed Carry Forward	-24,144.33	0.00	-9,748.88
Total Indirect Costs	57,857.83	98,596.47	108,345.35
Over/(Under) Recovery	-2,189.86	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	33,713.50	98,596.47	98,596.47
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-2,189.86	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	35,903.36	98,596.47	98,596.47
Direct Costs	390,104.93	325,221.96	325,221.96
Rate for 2010-2011 **	9.20*	30.32*	30.32**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 72000
Form R0418

*** Final ***

C.O.O.R. ISD
P.O. Box 827
Roscommon, MI 48653

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	44,708.06	120,661.57	120,661.57
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	44,708.06	120,661.57	120,661.57
2006-2007 Direct Costs	9,208,368.69	9,132,415.18	9,132,415.18
2008-2009 Rate	0.49*	1.32*	1.32**

Comparison:			
2008-2009 Actual Direct Costs	7,689,746.65	7,600,518.41	7,600,518.41
Indirect costs based on rate ** multiplied by actual direct costs	37,679.76	100,326.84	100,326.84
2008-2009 Actual Indirect Costs	107,177.63	196,405.87	196,405.87
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	107,177.63	196,405.87	196,405.87
Over/(Under) Recovery	-69,497.87	-96,079.03	-96,079.03

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	107,177.63	196,405.87	196,405.87
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-69,497.87	-96,079.03	-96,079.03
Total Projected Indirect 2007-2008 (Numerator)	176,675.50	292,484.90	292,484.90
Direct Costs	7,689,746.65	7,600,518.41	7,600,518.41
Rate for 2010-2011 **	2.30*	3.85*	3.85**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 72010
Form R0418

*** Final ***

Roscommon Area Public Schools
P.O. Box 825
Roscommon, MI 48653

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	350,436.54	1,666,613.64	1,666,613.64
2006-2007 Fixed Carry Forward	-37,555.05	125,940.63	125,940.63
Total Indirect Costs	387,991.59	1,540,673.01	1,540,673.01
2006-2007 Direct Costs	14,592,499.79	13,276,322.69	13,276,322.69
2008-2009 Rate	2.66*	11.60*	11.60**

Comparison:			
2008-2009 Actual Direct Costs	14,265,737.91	13,019,448.74	13,019,448.74
Indirect costs based on rate ** multiplied by actual direct costs	379,468.63	1,510,256.05	1,510,256.05
2008-2009 Actual Indirect Costs	383,994.97	1,630,284.14	1,630,284.14
2006-2007 Fixed Carry Forward	-37,555.05	125,940.63	125,940.63
Total Indirect Costs	421,550.02	1,504,343.51	1,504,343.51
Over/(Under) Recovery	-42,081.39	5,912.54	5,912.54

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	383,994.97	1,630,284.14	1,630,284.14
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-42,081.39	5,912.54	5,912.54
Total Projected Indirect 2007-2008 (Numerator)	426,076.36	1,624,371.60	1,624,371.60
Direct Costs	14,265,737.91	13,019,448.74	13,019,448.74
Rate for 2010-2011 **	2.99*	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 2010-2011 Indirect Cost Rates
School District 72020
Form R0418

Houghton Lake Community Schools
6001 W. Houghton Lake Drive
Houghton Lake, MI 48629

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	455,091.78	1,720,874.22	1,720,874.22
2006-2007 Fixed Carry Forward	48,747.97	0.00	141,823.38
Total Indirect Costs	406,343.81	1,720,874.22	1,579,050.84
2006-2007 Direct Costs	15,101,213.69	13,835,431.25	13,835,431.25
2008-2009 Rate	2.69*	12.44*	11.41**

Comparison:			
2008-2009 Actual Direct Costs	14,255,675.51	13,005,657.42	13,005,657.42
Indirect costs based on rate ** multiplied by actual direct costs	383,477.67	1,617,903.78	1,483,945.51
2008-2009 Actual Indirect Costs	533,679.06	1,783,697.15	1,783,697.15
2006-2007 Fixed Carry Forward	48,747.97	0.00	141,823.38
Total Indirect Costs	484,931.09	1,783,697.15	1,641,873.77
Over/(Under) Recovery	-101,453.42	-165,793.37	-157,928.26

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	533,679.06	1,783,697.15	1,783,697.15
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-101,453.42	-165,793.37	-157,928.26
Total Projected Indirect 2007-2008 (Numerator)	635,132.48	1,949,490.52	1,941,625.41
Direct Costs	14,255,675.51	13,005,657.42	13,005,657.42
Rate for 2010-2011 **	4.46*	14.99*	14.93**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 73000
Form R0418

*** Final ***

Saginaw ISD
6235 Gratiot Road
Saginaw, MI 48603

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,508,236.60	3,892,139.19	3,892,139.19
2006-2007 Fixed Carry Forward	166,889.31	-170,768.75	-170,768.75
Total Indirect Costs	1,341,347.29	4,062,907.94	4,062,907.94
2006-2007 Direct Costs	31,757,535.83	29,373,633.24	29,373,633.24
2008-2009 Rate	4.22*	13.83*	13.83**

Comparison:			
2008-2009 Actual Direct Costs	36,447,910.94	33,462,125.42	33,462,125.42
Indirect costs based on rate ** multiplied by actual direct costs	1,538,101.84	4,627,811.95	4,627,811.95
2008-2009 Actual Indirect Costs	1,442,638.51	4,428,424.03	4,428,424.03
2006-2007 Fixed Carry Forward	166,889.31	-170,768.75	-170,768.75
Total Indirect Costs	1,275,749.20	4,599,192.78	4,599,192.78
Over/(Under) Recovery	262,352.64	28,619.17	28,619.17

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,442,638.51	4,428,424.03	4,428,424.03
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	262,352.64	28,619.17	28,619.17
Total Projected Indirect 2007-2008 (Numerator)	1,180,285.87	4,399,804.86	4,399,804.86
Direct Costs	36,447,910.94	33,462,125.42	33,462,125.42
Rate for 2010-2011 **	3.24*	13.15*	13.15**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 73010
Form R0418

*** Final ***

Saginaw City School District
550 Millard Street
Saginaw, MI 48607

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	4,626,577.14	17,177,453.95	17,177,453.95
2006-2007 Fixed Carry Forward	150,813.02	0.00	0.00
Total Indirect Costs	4,475,764.12	17,177,453.95	17,177,453.95
2006-2007 Direct Costs	101,313,488.07	88,762,611.26	88,762,611.26
2008-2009 Rate	4.42*	19.35*	19.35**

Comparison:			
2008-2009 Actual Direct Costs	94,113,467.25	82,848,229.23	82,848,229.23
Indirect costs based on rate ** multiplied by actual direct costs	4,159,815.25	12,427,234.38	16,031,132.36
2008-2009 Actual Indirect Costs	4,255,735.65	15,520,973.67	15,520,973.67
2006-2007 Fixed Carry Forward	150,813.02	0.00	0.00
Total Indirect Costs	4,104,922.63	15,520,973.67	15,520,973.67
Over/(Under) Recovery	54,892.62	0.00	510,158.69

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	4,255,735.65	15,520,973.67	15,520,973.67
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	54,892.62	0.00	510,158.69
Total Projected Indirect 2007-2008 (Numerator)	4,200,843.03	15,520,973.67	15,010,814.98
Direct Costs	94,113,467.25	82,848,229.23	82,848,229.23
Rate for 2010-2011 **	4.46*	18.73*	18.12**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 73030
Form R0418

Carrollton School District
P.O. Box 517
Carrollton, MI 48724

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	359,631.74	1,680,594.95	1,680,594.95
2006-2007 Fixed Carry Forward	-190,678.36	-316,946.41	-316,946.41
Total Indirect Costs	550,310.10	1,997,541.36	1,997,541.36
2006-2007 Direct Costs	13,919,010.90	12,598,047.69	12,598,047.69
2008-2009 Rate	3.95*	15.86*	15.86**

Comparison:			
2008-2009 Actual Direct Costs	15,208,803.81	13,905,471.84	13,905,471.84
Indirect costs based on rate ** multiplied by actual direct costs	600,747.75	2,085,820.78	2,205,407.83
2008-2009 Actual Indirect Costs	367,583.75	1,670,915.72	1,670,915.72
2006-2007 Fixed Carry Forward	-190,678.36	-316,946.41	-316,946.41
Total Indirect Costs	558,262.11	1,987,862.13	1,987,862.13
Over/(Under) Recovery	42,485.64	0.00	217,545.70

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	367,583.75	1,670,915.72	1,670,915.72
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	42,485.64	0.00	217,545.70
Total Projected Indirect 2007-2008 (Numerator)	325,098.11	1,670,915.72	1,453,370.02
Direct Costs	15,208,803.81	13,905,471.84	13,905,471.84
Rate for 2010-2011 **	2.14*	12.02*	10.45**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 73040
Form R0418

Saginaw Township Community Schools
P.O. Box 6278
Saginaw, MI 48608

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,121,874.50	5,018,507.62	5,018,507.62
2006-2007 Fixed Carry Forward	45,487.36	146,148.84	146,148.84
Total Indirect Costs	1,076,387.14	4,872,358.78	4,872,358.78
2006-2007 Direct Costs	41,973,601.61	38,076,968.49	38,076,968.49
2008-2009 Rate	2.56*	12.80*	12.80**

Comparison:			
2008-2009 Actual Direct Costs	45,505,323.84	41,441,712.48	41,441,712.48
Indirect costs based on rate ** multiplied by actual direct costs	1,164,936.29	5,304,539.20	5,304,539.20
2008-2009 Actual Indirect Costs	1,241,606.24	5,305,217.60	5,305,217.60
2006-2007 Fixed Carry Forward	45,487.36	146,148.84	146,148.84
Total Indirect Costs	1,196,118.88	5,159,068.76	5,159,068.76
Over/(Under) Recovery	-31,182.59	145,470.44	145,470.44

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,241,606.24	5,305,217.60	5,305,217.60
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-31,182.59	145,470.44	145,470.44
Total Projected Indirect 2007-2008 (Numerator)	1,272,788.83	5,159,747.16	5,159,747.16
Direct Costs	45,505,323.84	41,441,712.48	41,441,712.48
Rate for 2010-2011 **	2.80*	12.45*	12.45**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 73080
Form R0418

*** Final ***

Buena Vista School District
705 N. Towerline Rd.
Saginaw, MI 48601

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	463,473.83	2,387,829.94	2,387,829.94
2006-2007 Fixed Carry Forward	-106,154.01	0.00	-366,284.17
Total Indirect Costs	569,627.84	2,387,829.94	2,754,114.11
2006-2007 Direct Costs	13,176,557.58	11,252,201.47	11,252,201.47
2008-2009 Rate	4.32*	21.22*	24.48**

Comparison:			
2008-2009 Actual Direct Costs	12,365,748.35	10,752,483.48	10,752,483.48
Indirect costs based on rate ** multiplied by actual direct costs	534,200.33	1,612,872.52	2,632,207.96
2008-2009 Actual Indirect Costs	617,207.30	2,230,472.17	2,230,472.17
2006-2007 Fixed Carry Forward	-106,154.01	0.00	-366,284.17
Total Indirect Costs	723,361.31	2,230,472.17	2,596,756.34
Over/(Under) Recovery	-189,160.98	0.00	35,451.62

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	617,207.30	2,230,472.17	2,230,472.17
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-189,160.98	0.00	35,451.62
Total Projected Indirect 2007-2008 (Numerator)	806,368.28	2,230,472.17	2,195,020.55
Direct Costs	12,365,748.35	10,752,483.48	10,752,483.48
Rate for 2010-2011 **	6.52*	20.74*	20.41**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 73110
Form R0418

*** Final ***

Chesaning Union Schools
850 N. 4th Street
Chesaning, MI 48616

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	213,366.12	2,002,792.80	2,002,792.80
2006-2007 Fixed Carry Forward	67,022.93	-202,679.61	-202,679.61
Total Indirect Costs	146,343.19	2,205,472.41	2,205,472.41
2006-2007 Direct Costs	15,604,602.37	13,815,175.69	13,815,175.69
2008-2009 Rate	0.94*	15.96*	15.96**

Comparison:			
2008-2009 Actual Direct Costs	15,220,159.13	13,665,191.15	13,665,191.15
Indirect costs based on rate ** multiplied by actual direct costs	143,069.50	2,049,778.67	2,180,964.51
2008-2009 Actual Indirect Costs	281,960.58	1,836,928.56	1,836,928.56
2006-2007 Fixed Carry Forward	67,022.93	-202,679.61	-202,679.61
Total Indirect Costs	214,937.65	2,039,608.17	2,039,608.17
Over/(Under) Recovery	-71,868.15	0.00	141,356.34

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	281,960.58	1,836,928.56	1,836,928.56
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-71,868.15	0.00	141,356.34
Total Projected Indirect 2007-2008 (Numerator)	353,828.73	1,836,928.56	1,695,572.22
Direct Costs	15,220,159.13	13,665,191.15	13,665,191.15
Rate for 2010-2011 **	2.32*	13.44*	12.41**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 73170
Form R0418

*** Final ***

Birch Run Area School District
12400 Church Street
Birch Run, MI 48415

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	573,684.59	2,048,998.92	2,048,998.92
2006-2007 Fixed Carry Forward	-106,046.62	0.00	-241,720.65
Total Indirect Costs	679,731.21	2,048,998.92	2,290,719.57
2006-2007 Direct Costs	13,612,335.32	12,137,020.99	12,137,020.99
2008-2009 Rate	4.99*	16.88*	18.87**

Comparison:			
2008-2009 Actual Direct Costs	14,397,870.49	12,660,849.45	12,660,849.45
Indirect costs based on rate ** multiplied by actual direct costs	718,453.74	1,899,127.42	2,389,102.29
2008-2009 Actual Indirect Costs	647,187.56	2,384,208.60	2,384,208.60
2006-2007 Fixed Carry Forward	-106,046.62	0.00	-241,720.65
Total Indirect Costs	753,234.18	2,384,208.60	2,625,929.25
Over/(Under) Recovery	-34,780.44	0.00	-236,826.96

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	647,187.56	2,384,208.60	2,384,208.60
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-34,780.44	0.00	-236,826.96
Total Projected Indirect 2007-2008 (Numerator)	681,968.00	2,384,208.60	2,621,035.56
Direct Costs	14,397,870.49	12,660,849.45	12,660,849.45
Rate for 2010-2011 **	4.74*	18.83*	20.70**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 73180
Form R0418

*** Final ***

Bridgeport-Spaulding Community School Di
P.O. Box 657
Bridgeport, MI 48722

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	771,318.72	2,687,973.28	2,687,973.28
2006-2007 Fixed Carry Forward	119,993.88	0.00	0.00
Total Indirect Costs	651,324.84	2,687,973.28	2,687,973.28
2006-2007 Direct Costs	17,256,650.28	15,339,995.72	15,339,995.72
2008-2009 Rate	3.77*	17.52*	17.52**

Comparison:			
2008-2009 Actual Direct Costs	16,530,435.01	14,566,982.31	14,566,982.31
Indirect costs based on rate ** multiplied by actual direct costs	623,197.40	2,185,047.35	2,552,135.30
2008-2009 Actual Indirect Costs	718,765.38	2,682,218.08	2,682,218.08
2006-2007 Fixed Carry Forward	119,993.88	0.00	0.00
Total Indirect Costs	598,771.50	2,682,218.08	2,682,218.08
Over/(Under) Recovery	24,425.90	0.00	-130,082.78

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	718,765.38	2,682,218.08	2,682,218.08
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	24,425.90	0.00	-130,082.78
Total Projected Indirect 2007-2008 (Numerator)	694,339.48	2,682,218.08	2,812,300.86
Direct Costs	16,530,435.01	14,566,982.31	14,566,982.31
Rate for 2010-2011 **	4.20*	18.41*	19.31**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 73190
Form R0418

Frankenmuth School District
941 E. Genesee Street
Frankenmuth, MI 48734

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	300,701.58	1,419,598.14	1,419,598.14
2006-2007 Fixed Carry Forward	-29,295.53	0.00	-44,527.87
Total Indirect Costs	329,997.11	1,419,598.14	1,464,126.01
2006-2007 Direct Costs	10,727,511.99	9,608,615.43	9,608,615.43
2008-2009 Rate	3.08*	14.77*	15.24**

Comparison:			
2008-2009 Actual Direct Costs	11,019,512.28	9,904,881.11	9,904,881.11
Indirect costs based on rate ** multiplied by actual direct costs	339,400.98	1,462,950.94	1,509,503.88
2008-2009 Actual Indirect Costs	297,228.10	1,411,859.27	1,411,859.27
2006-2007 Fixed Carry Forward	-29,295.53	0.00	-44,527.87
Total Indirect Costs	326,523.63	1,411,859.27	1,456,387.14
Over/(Under) Recovery	12,877.35	51,091.67	53,116.74

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	297,228.10	1,411,859.27	1,411,859.27
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	12,877.35	51,091.67	53,116.74
Total Projected Indirect 2007-2008 (Numerator)	284,350.75	1,360,767.60	1,358,742.53
Direct Costs	11,019,512.28	9,904,881.11	9,904,881.11
Rate for 2010-2011 **	2.58*	13.74*	13.72**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 73200
Form R0418

*** Final ***

Freeland Community School District
710 Powley Drive
Freeland, MI 48623

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	465,221.47	1,910,844.41	1,910,844.41
2006-2007 Fixed Carry Forward	-25,663.70	0.00	87,449.70
Total Indirect Costs	490,885.17	1,910,844.41	1,823,394.71
2006-2007 Direct Costs	13,422,906.18	11,977,283.24	11,977,283.24
2008-2009 Rate	3.66*	15.95*	15.22**

Comparison:			
2008-2009 Actual Direct Costs	13,612,722.23	12,138,224.02	12,138,224.02
Indirect costs based on rate ** multiplied by actual direct costs	498,225.63	1,820,733.60	1,847,437.70
2008-2009 Actual Indirect Costs	484,077.30	1,958,575.51	1,958,575.51
2006-2007 Fixed Carry Forward	-25,663.70	0.00	87,449.70
Total Indirect Costs	509,741.00	1,958,575.51	1,871,125.81
Over/(Under) Recovery	-11,515.37	0.00	-23,688.11

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	484,077.30	1,958,575.51	1,958,575.51
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-11,515.37	0.00	-23,688.11
Total Projected Indirect 2007-2008 (Numerator)	495,592.67	1,958,575.51	1,982,263.62
Direct Costs	13,612,722.23	12,138,224.02	12,138,224.02
Rate for 2010-2011 **	3.64*	16.14*	16.33**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 73210
Form R0418

Hemlock Public School District
P.O. Box 260
Hemlock, MI 48626

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	433,082.55	1,508,294.65	1,508,294.65
2006-2007 Fixed Carry Forward	-256,316.58	-322,690.70	-322,690.70
Total Indirect Costs	689,399.13	1,830,985.35	1,830,985.35
2006-2007 Direct Costs	11,138,720.94	10,063,508.84	10,063,508.84
2008-2009 Rate	6.19*	18.19*	18.19**

Comparison:			
2008-2009 Actual Direct Costs	11,289,532.53	10,171,236.24	10,171,236.24
Indirect costs based on rate ** multiplied by actual direct costs	698,822.06	1,525,685.44	1,850,147.87
2008-2009 Actual Indirect Costs	334,284.77	1,452,581.06	1,452,581.06
2006-2007 Fixed Carry Forward	-256,316.58	-322,690.70	-322,690.70
Total Indirect Costs	590,601.35	1,775,271.76	1,775,271.76
Over/(Under) Recovery	108,220.71	0.00	74,876.11

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	334,284.77	1,452,581.06	1,452,581.06
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	108,220.71	0.00	74,876.11
Total Projected Indirect 2007-2008 (Numerator)	226,064.06	1,452,581.06	1,377,704.95
Direct Costs	11,289,532.53	10,171,236.24	10,171,236.24
Rate for 2010-2011 **	2.00*	14.28*	13.55**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 73230
Form R0418

*** Final ***

Merrill Community Schools
555 W. Alice St.
Merrill, MI 48637

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	200,218.35	865,705.06	865,705.06
2006-2007 Fixed Carry Forward	-81,875.73	-185,489.02	-185,489.02
Total Indirect Costs	282,094.08	1,051,194.08	1,051,194.08
2006-2007 Direct Costs	6,510,715.78	5,845,229.07	5,845,229.07
2008-2009 Rate	4.33*	17.98*	17.98**

Comparison:			
2008-2009 Actual Direct Costs	6,340,101.53	5,740,181.43	5,740,181.43
Indirect costs based on rate ** multiplied by actual direct costs	274,526.40	861,027.21	1,032,084.62
2008-2009 Actual Indirect Costs	209,539.99	809,460.09	809,460.09
2006-2007 Fixed Carry Forward	-81,875.73	-185,489.02	-185,489.02
Total Indirect Costs	291,415.72	994,949.11	994,949.11
Over/(Under) Recovery	-16,889.32	0.00	37,135.51

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	209,539.99	809,460.09	809,460.09
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-16,889.32	0.00	37,135.51
Total Projected Indirect 2007-2008 (Numerator)	226,429.31	809,460.09	772,324.58
Direct Costs	6,340,101.53	5,740,181.43	5,740,181.43
Rate for 2010-2011 **	3.57*	14.10*	13.45**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 73240
Form R0418

*** Final ***

St. Charles Community Schools
891 W. Walnut Street
St. Charles, MI 48655

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	259,078.08	1,054,776.93	1,054,776.93
2006-2007 Fixed Carry Forward	-10,136.45	5,975.28	5,975.28
Total Indirect Costs	269,214.53	1,048,801.65	1,048,801.65
2006-2007 Direct Costs	8,949,416.01	8,153,717.16	8,153,717.16
2008-2009 Rate	3.01*	12.86*	12.86**

Comparison:			
2008-2009 Actual Direct Costs	9,068,677.00	8,335,717.26	8,335,717.26
Indirect costs based on rate ** multiplied by actual direct costs	272,967.18	1,071,973.24	1,071,973.24
2008-2009 Actual Indirect Costs	251,886.39	984,846.13	984,846.13
2006-2007 Fixed Carry Forward	-10,136.45	5,975.28	5,975.28
Total Indirect Costs	262,022.84	978,870.85	978,870.85
Over/(Under) Recovery	10,944.34	93,102.39	93,102.39

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	251,886.39	984,846.13	984,846.13
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	10,944.34	93,102.39	93,102.39
Total Projected Indirect 2007-2008 (Numerator)	240,942.05	891,743.74	891,743.74
Direct Costs	9,068,677.00	8,335,717.26	8,335,717.26
Rate for 2010-2011 **	2.66*	10.70*	10.70**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 73255
Form R0418

*** Final ***

Swan Valley School District
8380 O'Hern Road
Saginaw, MI 48609

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	471,066.91	1,861,720.08	1,861,720.08
2006-2007 Fixed Carry Forward	142,506.56	0.00	74,962.04
Total Indirect Costs	328,560.35	1,861,720.08	1,786,758.04
2006-2007 Direct Costs	13,434,496.96	12,043,843.79	12,043,843.79
2008-2009 Rate	2.45*	15.46*	14.84**

Comparison:			
2008-2009 Actual Direct Costs	13,514,417.93	12,047,917.49	12,047,917.49
Indirect costs based on rate ** multiplied by actual direct costs	331,103.24	1,807,187.62	1,787,910.96
2008-2009 Actual Indirect Costs	398,840.80	1,865,341.24	1,865,341.24
2006-2007 Fixed Carry Forward	142,506.56	0.00	74,962.04
Total Indirect Costs	256,334.24	1,865,341.24	1,790,379.20
Over/(Under) Recovery	74,769.00	0.00	-2,468.24

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	398,840.80	1,865,341.24	1,865,341.24
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	74,769.00	0.00	-2,468.24
Total Projected Indirect 2007-2008 (Numerator)	324,071.80	1,865,341.24	1,867,809.48
Direct Costs	13,514,417.93	12,047,917.49	12,047,917.49
Rate for 2010-2011 **	2.40*	15.48*	15.50**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 73905
Form R0418

Saginaw County Transition Academy
1000 Tuscola Street
Saginaw, MI 48601

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	30,094.00	49,659.00	49,659.00
2006-2007 Fixed Carry Forward	-5,668.43	0.00	0.00
Total Indirect Costs	35,762.43	49,659.00	49,659.00
2006-2007 Direct Costs	222,339.00	202,774.00	202,774.00
2008-2009 Rate	16.08*	24.49*	24.49**

Comparison:			
2008-2009 Actual Direct Costs	911,672.00	737,292.00	737,292.00
Indirect costs based on rate ** multiplied by actual direct costs	136,750.80	110,593.80	180,562.81
2008-2009 Actual Indirect Costs	128,773.00	303,153.00	303,153.00
2006-2007 Fixed Carry Forward	-5,668.43	0.00	0.00
Total Indirect Costs	134,441.43	303,153.00	303,153.00
Over/(Under) Recovery	0.00	0.00	-122,590.19

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	128,773.00	303,153.00	303,153.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-122,590.19
Total Projected Indirect 2007-2008 (Numerator)	128,773.00	303,153.00	425,743.19
Direct Costs	911,672.00	737,292.00	737,292.00
Rate for 2010-2011 **	14.12*	41.12*	57.74**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 73908
Form R0418

*** Final ***

Saginaw Preparatory Academy
5173 Lodge Street
Saginaw, MI 48601

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	121,301.28	277,196.83	277,196.83
2006-2007 Fixed Carry Forward	-17,616.25	0.00	0.00
Total Indirect Costs	138,917.53	277,196.83	277,196.83
2006-2007 Direct Costs	1,334,427.65	1,178,532.10	1,178,532.10
2008-2009 Rate	10.41*	23.52*	23.52**

Comparison:			
2008-2009 Actual Direct Costs	1,880,855.36	1,675,322.94	1,675,322.94
Indirect costs based on rate ** multiplied by actual direct costs	195,797.04	251,298.44	394,035.96
2008-2009 Actual Indirect Costs	139,681.94	345,214.36	345,214.36
2006-2007 Fixed Carry Forward	-17,616.25	0.00	0.00
Total Indirect Costs	157,298.19	345,214.36	345,214.36
Over/(Under) Recovery	38,498.85	0.00	48,821.60

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	139,681.94	345,214.36	345,214.36
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	38,498.85	0.00	48,821.60
Total Projected Indirect 2007-2008 (Numerator)	101,183.09	345,214.36	296,392.76
Direct Costs	1,880,855.36	1,675,322.94	1,675,322.94
Rate for 2010-2011 **	5.38*	20.61*	17.69**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 73909
Form R0418

*** Final ***

Francis Reh PSA
2201 Owen Street
Saginaw, MI 48601

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	177,340.90	535,648.40	535,648.40
2006-2007 Fixed Carry Forward	-34,448.51	0.00	0.00
Total Indirect Costs	211,789.41	535,648.40	535,648.40
2006-2007 Direct Costs	2,380,185.69	2,021,878.19	2,021,878.19
2008-2009 Rate	8.90*	26.49*	26.49**

Comparison:			
2008-2009 Actual Direct Costs	2,421,905.55	2,028,628.11	2,028,628.11
Indirect costs based on rate ** multiplied by actual direct costs	215,549.59	304,294.22	507,157.03
2008-2009 Actual Indirect Costs	187,383.81	580,661.25	580,661.25
2006-2007 Fixed Carry Forward	-34,448.51	0.00	0.00
Total Indirect Costs	221,832.32	580,661.25	580,661.25
Over/(Under) Recovery	-6,282.73	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	187,383.81	580,661.25	580,661.25
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-6,282.73	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	193,666.54	580,661.25	580,661.25
Direct Costs	2,421,905.55	2,028,628.11	2,028,628.11
Rate for 2010-2011 **	8.00*	28.62*	28.62**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 73910
Form R0418

*** Final ***

North Saginaw Charter Academy
2332 Trautner Road
Saginaw, MI 48604

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	233,971.00	1,348,482.00	1,348,482.00
2006-2007 Fixed Carry Forward	-143,758.82	0.00	0.00
Total Indirect Costs	377,729.82	1,348,482.00	1,348,482.00
2006-2007 Direct Costs	5,154,340.00	4,039,829.00	4,039,829.00
2008-2009 Rate	7.33*	33.38*	33.38**

Comparison:			
2008-2009 Actual Direct Costs	5,318,556.00	4,188,680.00	4,188,680.00
Indirect costs based on rate ** multiplied by actual direct costs	389,850.15	628,302.00	1,047,170.00
2008-2009 Actual Indirect Costs	178,382.00	1,308,258.00	1,308,258.00
2006-2007 Fixed Carry Forward	-143,758.82	0.00	0.00
Total Indirect Costs	322,140.82	1,308,258.00	1,308,258.00
Over/(Under) Recovery	67,709.33	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	178,382.00	1,308,258.00	1,308,258.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	67,709.33	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	110,672.67	1,308,258.00	1,308,258.00
Direct Costs	5,318,556.00	4,188,680.00	4,188,680.00
Rate for 2010-2011 **	2.08*	31.23*	31.23**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 73911
Form R0418

*** Final ***

Saginaw Learn to Earn Academy
3860 Fashion Square, PO Box 5679
Saginaw, MI 48603

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	103,426.00	171,918.00	171,918.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	103,426.00	171,918.00	171,918.00
2006-2007 Direct Costs	749,101.00	680,609.00	680,609.00
2008-2009 Rate	13.81*	25.26*	25.26**

Comparison:			
2008-2009 Actual Direct Costs	921,978.00	810,385.00	810,385.00
Indirect costs based on rate ** multiplied by actual direct costs	127,325.16	121,557.75	202,596.25
2008-2009 Actual Indirect Costs	103,683.00	215,276.00	215,276.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	103,683.00	215,276.00	215,276.00
Over/(Under) Recovery	23,642.16	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	103,683.00	215,276.00	215,276.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	23,642.16	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	80,040.84	215,276.00	215,276.00
Direct Costs	921,978.00	810,385.00	810,385.00
Rate for 2010-2011 **	8.68*	26.56*	26.56**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 73912
Form R0418

*** Final ***

International Academy of Saginaw
1944 Iowa Avenue
Saginaw, MI 48601

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	0.00	0.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2006-2007 Direct Costs	0.00	0.00	0.00
2008-2009 Rate	0.00*	0.00*	0.00**

Comparison:			
2008-2009 Actual Direct Costs	1,764,560.44	1,635,524.51	1,635,524.51
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2008-2009 Actual Indirect Costs	68,303.55	197,339.48	197,339.48
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	68,303.55	197,339.48	197,339.48
Over/(Under) Recovery	0.00	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	68,303.55	197,339.48	197,339.48
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	68,303.55	197,339.48	197,339.48
Direct Costs	1,764,560.44	1,635,524.51	1,635,524.51
Rate for 2010-2011 **	3.87*	12.07*	12.07**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 74000
Form R0418

*** Final ***

St. Clair County RESA
P.O. Box 1500
Marysville, MI 48040

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	3,152,018.92	5,176,736.04	5,176,736.04
2006-2007 Fixed Carry Forward	-899,174.99	0.00	0.00
Total Indirect Costs	4,051,193.91	5,176,736.04	5,176,736.04
2006-2007 Direct Costs	21,242,704.53	19,217,987.41	19,217,987.41
2008-2009 Rate	19.07*	26.94*	26.94**

Comparison:			
2008-2009 Actual Direct Costs	20,830,001.56	18,851,436.69	18,851,436.69
Indirect costs based on rate ** multiplied by actual direct costs	3,124,500.23	2,827,715.50	4,712,859.17
2008-2009 Actual Indirect Costs	4,206,644.55	6,185,209.42	6,185,209.42
2006-2007 Fixed Carry Forward	-899,174.99	0.00	0.00
Total Indirect Costs	5,105,819.54	6,185,209.42	6,185,209.42
Over/(Under) Recovery	0.00	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	4,206,644.55	6,185,209.42	6,185,209.42
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	4,206,644.55	6,185,209.42	6,185,209.42
Direct Costs	20,830,001.56	18,851,436.69	18,851,436.69
Rate for 2010-2011 **	20.20*	32.81*	32.81**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 74010
Form R0418

*** Final ***

Port Huron Area School District
P.O. Box 5013
Port Huron, MI 48061

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	2,480,976.50	12,206,076.94	12,206,076.94
2006-2007 Fixed Carry Forward	577,853.28	0.00	576,142.55
Total Indirect Costs	1,903,123.22	12,206,076.94	11,629,934.39
2006-2007 Direct Costs	96,511,815.58	86,786,715.14	86,786,715.14
2008-2009 Rate	1.97*	14.06*	13.40**

Comparison:			
2008-2009 Actual Direct Costs	100,491,868.26	91,375,563.26	91,375,563.26
Indirect costs based on rate ** multiplied by actual direct costs	1,979,689.80	12,847,404.19	12,244,325.48
2008-2009 Actual Indirect Costs	3,348,059.84	12,464,364.84	12,464,364.84
2006-2007 Fixed Carry Forward	577,853.28	0.00	576,142.55
Total Indirect Costs	2,770,206.56	12,464,364.84	11,888,222.29
Over/(Under) Recovery	-790,516.76	383,039.35	356,103.19

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	3,348,059.84	12,464,364.84	12,464,364.84
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-790,516.76	383,039.35	356,103.19
Total Projected Indirect 2007-2008 (Numerator)	4,138,576.60	12,081,325.49	12,108,261.65
Direct Costs	100,491,868.26	91,375,563.26	91,375,563.26
Rate for 2010-2011 **	4.12*	13.22*	13.25**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 74030
Form R0418

*** Final ***

Algonac Community School District
1216 St. Clair Boulevard
Algonac, MI 48001

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	278,355.94	2,926,094.05	2,926,094.05
2006-2007 Fixed Carry Forward	25,319.96	0.00	-595,687.75
Total Indirect Costs	253,035.98	2,926,094.05	3,521,781.80
2006-2007 Direct Costs	18,750,234.17	16,102,496.06	16,102,496.06
2008-2009 Rate	1.35*	18.17*	21.87**

Comparison:			
2008-2009 Actual Direct Costs	17,910,549.55	15,495,088.14	15,495,088.14
Indirect costs based on rate ** multiplied by actual direct costs	241,792.42	2,324,263.22	3,388,775.78
2008-2009 Actual Indirect Costs	281,310.27	2,696,771.68	2,696,771.68
2006-2007 Fixed Carry Forward	25,319.96	0.00	-595,687.75
Total Indirect Costs	255,990.31	2,696,771.68	3,292,459.43
Over/(Under) Recovery	-14,197.89	0.00	96,316.35

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	281,310.27	2,696,771.68	2,696,771.68
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-14,197.89	0.00	96,316.35
Total Projected Indirect 2007-2008 (Numerator)	295,508.16	2,696,771.68	2,600,455.33
Direct Costs	17,910,549.55	15,495,088.14	15,495,088.14
Rate for 2010-2011 **	1.65*	17.40*	16.78**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 74040
Form R0418

*** Final ***

Capac Community School District
P.O. Box 700
Capac, MI 48014

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	486,996.22	1,856,178.70	1,856,178.70
2006-2007 Fixed Carry Forward	31,754.64	0.00	6,373.67
Total Indirect Costs	455,241.58	1,856,178.70	1,849,805.03
2006-2007 Direct Costs	14,487,633.42	13,118,450.94	13,118,450.94
2008-2009 Rate	3.14*	14.15*	14.10**

Comparison:			
2008-2009 Actual Direct Costs	13,874,981.18	12,470,909.47	12,470,909.47
Indirect costs based on rate ** multiplied by actual direct costs	435,674.41	1,764,633.69	1,758,398.24
2008-2009 Actual Indirect Costs	338,407.32	1,742,479.03	1,742,479.03
2006-2007 Fixed Carry Forward	31,754.64	0.00	6,373.67
Total Indirect Costs	306,652.68	1,742,479.03	1,736,105.36
Over/(Under) Recovery	129,021.73	22,154.66	22,292.88

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	338,407.32	1,742,479.03	1,742,479.03
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	129,021.73	22,154.66	22,292.88
Total Projected Indirect 2007-2008 (Numerator)	209,385.59	1,720,324.37	1,720,186.15
Direct Costs	13,874,981.18	12,470,909.47	12,470,909.47
Rate for 2010-2011 **	1.51*	13.79*	13.79**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 74050
Form R0418

East China School District
1585 Meisner Road
East China, MI 48054

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,565,032.92	6,650,304.45	6,650,304.45
2006-2007 Fixed Carry Forward	-130,427.99	0.00	128,110.41
Total Indirect Costs	1,695,460.91	6,650,304.45	6,522,194.04
2006-2007 Direct Costs	45,647,113.88	40,561,842.35	40,561,842.35
2008-2009 Rate	3.71*	16.40*	16.08**

Comparison:			
2008-2009 Actual Direct Costs	45,894,852.91	40,618,793.15	40,618,793.15
Indirect costs based on rate ** multiplied by actual direct costs	1,702,699.04	6,092,818.97	6,531,501.94
2008-2009 Actual Indirect Costs	1,575,155.88	6,851,215.64	6,851,215.64
2006-2007 Fixed Carry Forward	-130,427.99	0.00	128,110.41
Total Indirect Costs	1,705,583.87	6,851,215.64	6,723,105.23
Over/(Under) Recovery	-2,884.83	0.00	-191,603.29

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,575,155.88	6,851,215.64	6,851,215.64
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-2,884.83	0.00	-191,603.29
Total Projected Indirect 2007-2008 (Numerator)	1,578,040.71	6,851,215.64	7,042,818.93
Direct Costs	45,894,852.91	40,618,793.15	40,618,793.15
Rate for 2010-2011 **	3.44*	16.87*	17.34**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 74100
Form R0418

*** Final ***

Marysville Public Schools
1111 Delaware Avenue
Marysville, MI 48040

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	678,199.28	2,884,524.45	2,884,524.45
2006-2007 Fixed Carry Forward	-1,039.78	0.00	0.00
Total Indirect Costs	679,239.06	2,884,524.45	2,884,524.45
2006-2007 Direct Costs	20,639,071.29	18,432,746.12	18,432,746.12
2008-2009 Rate	3.29*	15.65*	15.65**

Comparison:			
2008-2009 Actual Direct Costs	22,550,745.55	20,051,460.48	20,051,460.48
Indirect costs based on rate ** multiplied by actual direct costs	741,919.53	3,007,719.07	3,138,053.57
2008-2009 Actual Indirect Costs	629,608.68	3,128,893.75	3,128,893.75
2006-2007 Fixed Carry Forward	-1,039.78	0.00	0.00
Total Indirect Costs	630,648.46	3,128,893.75	3,128,893.75
Over/(Under) Recovery	111,271.07	0.00	9,159.82

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	629,608.68	3,128,893.75	3,128,893.75
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	111,271.07	0.00	9,159.82
Total Projected Indirect 2007-2008 (Numerator)	518,337.61	3,128,893.75	3,119,733.93
Direct Costs	22,550,745.55	20,051,460.48	20,051,460.48
Rate for 2010-2011 **	2.30*	15.60*	15.56**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 74120
Form R0418

Memphis Community Schools
P.O. Box 201
Memphis, MI 48041

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	254,678.35	1,061,064.68	1,061,064.68
2006-2007 Fixed Carry Forward	38,656.24	0.00	61,356.37
Total Indirect Costs	216,022.11	1,061,064.68	999,708.31
2006-2007 Direct Costs	8,228,155.73	7,421,769.40	7,421,769.40
2008-2009 Rate	2.63*	14.30*	13.47**

Comparison:			
2008-2009 Actual Direct Costs	8,383,998.70	7,571,061.05	7,571,061.05
Indirect costs based on rate ** multiplied by actual direct costs	220,499.17	1,082,661.73	1,019,821.92
2008-2009 Actual Indirect Costs	271,375.61	1,084,313.26	1,084,313.26
2006-2007 Fixed Carry Forward	38,656.24	0.00	61,356.37
Total Indirect Costs	232,719.37	1,084,313.26	1,022,956.89
Over/(Under) Recovery	-12,220.20	-1,651.53	-3,134.97

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	271,375.61	1,084,313.26	1,084,313.26
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-12,220.20	-1,651.53	-3,134.97
Total Projected Indirect 2007-2008 (Numerator)	283,595.81	1,085,964.79	1,087,448.23
Direct Costs	8,383,998.70	7,571,061.05	7,571,061.05
Rate for 2010-2011 **	3.38*	14.34*	14.36**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 74130
Form R0418

Yale Public Schools
198 School Drive
Yale, MI 48097

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	514,090.52	2,404,660.15	2,404,660.15
2006-2007 Fixed Carry Forward	-37,068.08	0.00	20,948.29
Total Indirect Costs	551,158.60	2,404,660.15	2,383,711.86
2006-2007 Direct Costs	16,837,290.30	14,946,720.67	14,946,720.67
2008-2009 Rate	3.27*	16.09*	15.95**

Comparison:			
2008-2009 Actual Direct Costs	17,948,262.69	15,937,785.51	15,937,785.51
Indirect costs based on rate ** multiplied by actual direct costs	586,908.19	2,390,667.83	2,542,076.79
2008-2009 Actual Indirect Costs	605,349.07	2,615,826.25	2,615,826.25
2006-2007 Fixed Carry Forward	-37,068.08	0.00	20,948.29
Total Indirect Costs	642,417.15	2,615,826.25	2,594,877.96
Over/(Under) Recovery	-55,508.96	0.00	-52,801.17

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	605,349.07	2,615,826.25	2,615,826.25
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-55,508.96	0.00	-52,801.17
Total Projected Indirect 2007-2008 (Numerator)	660,858.03	2,615,826.25	2,668,627.42
Direct Costs	17,948,262.69	15,937,785.51	15,937,785.51
Rate for 2010-2011 **	3.68*	16.41*	16.74**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 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 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	14,913.06	32,862.70	32,862.70
2006-2007 Fixed Carry Forward	-11,633.14	-13,577.80	-13,577.80
Total Indirect Costs	26,546.20	46,440.50	46,440.50
2006-2007 Direct Costs	448,467.09	430,517.45	430,517.45
2008-2009 Rate	5.92*	10.79*	10.79**

Comparison:			
2008-2009 Actual Direct Costs	466,330.85	455,766.22	455,766.22
Indirect costs based on rate ** multiplied by actual direct costs	27,606.79	49,177.18	49,177.18
2008-2009 Actual Indirect Costs	16,186.41	26,751.04	26,751.04
2006-2007 Fixed Carry Forward	-11,633.14	-13,577.80	-13,577.80
Total Indirect Costs	27,819.55	40,328.84	40,328.84
Over/(Under) Recovery	-212.76	8,848.34	8,848.34

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	16,186.41	26,751.04	26,751.04
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-212.76	8,848.34	8,848.34
Total Projected Indirect 2007-2008 (Numerator)	16,399.17	17,902.70	17,902.70
Direct Costs	466,330.85	455,766.22	455,766.22
Rate for 2010-2011 **	3.52*	3.93*	3.93**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 74902
Form R0418

Industrial Technology Academy
PO Box 1500
Marysville, MI 48040

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	34,858.55	42,100.55	42,100.55
2006-2007 Fixed Carry Forward	-25,216.55	-25,239.58	-25,239.58
Total Indirect Costs	60,075.10	67,340.13	67,340.13
2006-2007 Direct Costs	701,990.97	694,748.97	694,748.97
2008-2009 Rate	8.56*	9.69*	9.69**

Comparison:			
2008-2009 Actual Direct Costs	766,564.71	760,322.71	760,322.71
Indirect costs based on rate ** multiplied by actual direct costs	65,617.94	73,675.27	73,675.27
2008-2009 Actual Indirect Costs	35,741.50	41,983.50	41,983.50
2006-2007 Fixed Carry Forward	-25,216.55	-25,239.58	-25,239.58
Total Indirect Costs	60,958.05	67,223.08	67,223.08
Over/(Under) Recovery	4,659.89	6,452.19	6,452.19

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	35,741.50	41,983.50	41,983.50
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	4,659.89	6,452.19	6,452.19
Total Projected Indirect 2007-2008 (Numerator)	31,081.61	35,531.31	35,531.31
Direct Costs	766,564.71	760,322.71	760,322.71
Rate for 2010-2011 **	4.05*	4.67*	4.67**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 74903
Form R0418

Landmark Academy
4800 Lapeer Road
Kimball, MI 48074

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	119,289.61	407,210.92	407,210.92
2006-2007 Fixed Carry Forward	-98,998.97	-87,716.93	-87,716.93
Total Indirect Costs	218,288.58	494,927.85	494,927.85
2006-2007 Direct Costs	3,439,090.88	3,151,169.57	3,151,169.57
2008-2009 Rate	6.35*	15.71*	15.71**

Comparison:			
2008-2009 Actual Direct Costs	5,075,953.96	4,580,042.34	4,580,042.34
Indirect costs based on rate ** multiplied by actual direct costs	322,323.08	687,006.35	719,524.65
2008-2009 Actual Indirect Costs	371,471.50	867,383.12	867,383.12
2006-2007 Fixed Carry Forward	-98,998.97	-87,716.93	-87,716.93
Total Indirect Costs	470,470.47	955,100.05	955,100.05
Over/(Under) Recovery	-148,147.39	0.00	-235,575.40

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	371,471.50	867,383.12	867,383.12
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-148,147.39	0.00	-235,575.40
Total Projected Indirect 2007-2008 (Numerator)	519,618.89	867,383.12	1,102,958.52
Direct Costs	5,075,953.96	4,580,042.34	4,580,042.34
Rate for 2010-2011 **	10.24*	18.94*	24.08**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 74904
Form R0418

*** Final ***

Health Careers Academy of St. Clair Coun
PO Box 1500
Marysville, MI 48040

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	30,074.78	40,005.14	40,005.14
2006-2007 Fixed Carry Forward	-26,242.38	-27,244.07	-27,244.07
Total Indirect Costs	56,317.16	67,249.21	67,249.21
2006-2007 Direct Costs	688,760.69	678,830.33	678,830.33
2008-2009 Rate	8.18*	9.91*	9.91**

Comparison:			
2008-2009 Actual Direct Costs	722,805.64	716,531.64	716,531.64
Indirect costs based on rate ** multiplied by actual direct costs	59,125.50	71,008.29	71,008.29
2008-2009 Actual Indirect Costs	36,958.35	43,232.35	43,232.35
2006-2007 Fixed Carry Forward	-26,242.38	-27,244.07	-27,244.07
Total Indirect Costs	63,200.73	70,476.42	70,476.42
Over/(Under) Recovery	-4,075.23	531.87	531.87

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	36,958.35	43,232.35	43,232.35
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-4,075.23	531.87	531.87
Total Projected Indirect 2007-2008 (Numerator)	41,033.58	42,700.48	42,700.48
Direct Costs	722,805.64	716,531.64	716,531.64
Rate for 2010-2011 **	5.68*	5.96*	5.96**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 74905
Form R0418

*** Final ***

Hospitality Academy of St. Clair County
PO Box 1500
Marysville, MI 48040

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	187,762.73	190,715.73	190,715.73
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	187,762.73	190,715.73	190,715.73
2006-2007 Direct Costs	183,534.82	180,581.82	180,581.82
2008-2009 Rate	102.30*	105.61*	105.61**

Comparison:			
2008-2009 Actual Direct Costs	208,709.28	206,486.28	206,486.28
Indirect costs based on rate ** multiplied by actual direct costs	31,306.39	30,972.94	51,621.57
2008-2009 Actual Indirect Costs	206,851.46	209,074.46	209,074.46
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	206,851.46	209,074.46	209,074.46
Over/(Under) Recovery	0.00	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	206,851.46	209,074.46	209,074.46
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	206,851.46	209,074.46	209,074.46
Direct Costs	208,709.28	206,486.28	206,486.28
Rate for 2010-2011 **	99.11*	101.25*	101.25**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 74906
Form R0418

Blue Water Learning Academy
5202 Taft Road
Algonac, MI 48001

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	6,940.88	6,940.88	6,940.88
2006-2007 Fixed Carry Forward	-5,311.96	-3,447.94	-3,447.94
Total Indirect Costs	12,252.84	10,388.82	10,388.82
2006-2007 Direct Costs	167,929.70	167,929.70	167,929.70
2008-2009 Rate	7.30*	6.19*	6.19**

Comparison:			
2008-2009 Actual Direct Costs	201,404.89	190,838.31	190,838.31
Indirect costs based on rate ** multiplied by actual direct costs	14,702.56	11,812.89	11,812.89
2008-2009 Actual Indirect Costs	7,339.00	17,905.58	17,905.58
2006-2007 Fixed Carry Forward	-5,311.96	-3,447.94	-3,447.94
Total Indirect Costs	12,650.96	21,353.52	21,353.52
Over/(Under) Recovery	2,051.60	-9,540.63	-9,540.63

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	7,339.00	17,905.58	17,905.58
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	2,051.60	-9,540.63	-9,540.63
Total Projected Indirect 2007-2008 (Numerator)	5,287.40	27,446.21	27,446.21
Direct Costs	201,404.89	190,838.31	190,838.31
Rate for 2010-2011 **	2.63*	14.38*	14.38**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 74907
Form R0418

*** Final ***

Information Technology Academy of St. Cl
PO Box 1500
Marysville, MI 48040

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	29,464.95	34,882.95	34,882.95
2006-2007 Fixed Carry Forward	-25,427.43	-24,748.61	-24,748.61
Total Indirect Costs	54,892.38	59,631.56	59,631.56
2006-2007 Direct Costs	456,941.98	451,523.98	451,523.98
2008-2009 Rate	12.01*	13.21*	13.21**

Comparison:			
2008-2009 Actual Direct Costs	547,486.55	542,912.55	542,912.55
Indirect costs based on rate ** multiplied by actual direct costs	65,753.13	71,718.75	71,718.75
2008-2009 Actual Indirect Costs	36,201.37	40,775.37	40,775.37
2006-2007 Fixed Carry Forward	-25,427.43	-24,748.61	-24,748.61
Total Indirect Costs	61,628.80	65,523.98	65,523.98
Over/(Under) Recovery	4,124.33	6,194.77	6,194.77

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	36,201.37	40,775.37	40,775.37
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	4,124.33	6,194.77	6,194.77
Total Projected Indirect 2007-2008 (Numerator)	32,077.04	34,580.60	34,580.60
Direct Costs	547,486.55	542,912.55	542,912.55
Rate for 2010-2011 **	5.86*	6.37*	6.37**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 74908
Form R0418

*** Final ***

Academic Transitional Academy
1520 Michigan Road
Port Huron, MI 48060

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	42,910.07	100,500.27	100,500.27
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	42,910.07	100,500.27	100,500.27
2006-2007 Direct Costs	1,026,593.08	969,002.88	969,002.88
2008-2009 Rate	4.18*	10.37*	10.37**

Comparison:			
2008-2009 Actual Direct Costs	1,197,361.30	1,142,767.13	1,142,767.13
Indirect costs based on rate ** multiplied by actual direct costs	50,049.70	118,504.95	118,504.95
2008-2009 Actual Indirect Costs	40,193.47	94,787.64	94,787.64
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	40,193.47	94,787.64	94,787.64
Over/(Under) Recovery	9,856.23	23,717.31	23,717.31

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	40,193.47	94,787.64	94,787.64
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	9,856.23	23,717.31	23,717.31
Total Projected Indirect 2007-2008 (Numerator)	30,337.24	71,070.33	71,070.33
Direct Costs	1,197,361.30	1,142,767.13	1,142,767.13
Rate for 2010-2011 **	2.53*	6.22*	6.22**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 74909
Form R0418

Public Safety Academy of St. Clair
PO Box 1500
Marysville, MI 48040

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	20,682.98	25,239.98	25,239.98
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	20,682.98	25,239.98	25,239.98
2006-2007 Direct Costs	199,679.62	195,122.62	195,122.62
2008-2009 Rate	10.36*	12.94*	12.94**

Comparison:			
2008-2009 Actual Direct Costs	220,912.64	217,636.64	217,636.64
Indirect costs based on rate ** multiplied by actual direct costs	22,886.55	28,162.18	28,162.18
2008-2009 Actual Indirect Costs	22,703.78	25,979.78	25,979.78
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	22,703.78	25,979.78	25,979.78
Over/(Under) Recovery	182.77	2,182.40	2,182.40

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	22,703.78	25,979.78	25,979.78
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	182.77	2,182.40	2,182.40
Total Projected Indirect 2007-2008 (Numerator)	22,521.01	23,797.38	23,797.38
Direct Costs	220,912.64	217,636.64	217,636.64
Rate for 2010-2011 **	10.19*	10.93*	10.93**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 74910
Form R0418

*** Final ***

St Clair Co. Academy of Style
PO Box 1500
Marysville, MI 48040

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	15,044.92	50,515.32	50,515.32
2006-2007 Fixed Carry Forward	-14,068.00	-43,878.52	-43,878.52
Total Indirect Costs	29,112.92	94,393.84	94,393.84
2006-2007 Direct Costs	207,854.90	172,384.50	172,384.50
2008-2009 Rate	14.01*	54.76*	54.76**

Comparison:			
2008-2009 Actual Direct Costs	270,590.91	233,029.30	233,029.30
Indirect costs based on rate ** multiplied by actual direct costs	37,909.79	34,954.40	58,257.33
2008-2009 Actual Indirect Costs	19,862.10	57,423.71	57,423.71
2006-2007 Fixed Carry Forward	-14,068.00	-43,878.52	-43,878.52
Total Indirect Costs	33,930.10	101,302.23	101,302.23
Over/(Under) Recovery	3,979.69	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	19,862.10	57,423.71	57,423.71
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	3,979.69	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	15,882.41	57,423.71	57,423.71
Direct Costs	270,590.91	233,029.30	233,029.30
Rate for 2010-2011 **	5.87*	24.64*	24.64**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 74911
Form R0418

*** Final ***

St. Clair County Intervention Academy
PO Box 1500
Marysville, MI 48040

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	27,629.12	34,096.98	34,096.98
2006-2007 Fixed Carry Forward	-16,158.34	-8,345.53	-8,345.53
Total Indirect Costs	43,787.46	42,442.51	42,442.51
2006-2007 Direct Costs	882,367.66	875,899.80	875,899.80
2008-2009 Rate	4.96*	4.85*	4.85**

Comparison:			
2008-2009 Actual Direct Costs	853,444.73	846,222.85	846,222.85
Indirect costs based on rate ** multiplied by actual direct costs	42,330.86	41,041.81	41,041.81
2008-2009 Actual Indirect Costs	25,512.29	32,734.17	32,734.17
2006-2007 Fixed Carry Forward	-16,158.34	-8,345.53	-8,345.53
Total Indirect Costs	41,670.63	41,079.70	41,079.70
Over/(Under) Recovery	660.23	-37.89	-37.89

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	25,512.29	32,734.17	32,734.17
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	660.23	-37.89	-37.89
Total Projected Indirect 2007-2008 (Numerator)	24,852.06	32,772.06	32,772.06
Direct Costs	853,444.73	846,222.85	846,222.85
Rate for 2010-2011 **	2.91*	3.87*	3.87**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 75000
Form R0418

*** Final ***

St. Joseph County ISD
62445 Shimmel Road
Centreville, MI 49032

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	651,076.09	1,197,322.74	1,197,322.74
2006-2007 Fixed Carry Forward	26,419.58	8,695.14	8,695.14
Total Indirect Costs	624,656.51	1,188,627.60	1,188,627.60
2006-2007 Direct Costs	12,005,079.76	11,458,833.11	11,458,833.11
2008-2009 Rate	5.20*	10.37*	10.37**

Comparison:			
2008-2009 Actual Direct Costs	12,538,508.23	11,984,875.71	11,984,875.71
Indirect costs based on rate ** multiplied by actual direct costs	652,002.43	1,242,831.61	1,242,831.61
2008-2009 Actual Indirect Costs	753,114.12	1,306,746.64	1,306,746.64
2006-2007 Fixed Carry Forward	26,419.58	8,695.14	8,695.14
Total Indirect Costs	726,694.54	1,298,051.50	1,298,051.50
Over/(Under) Recovery	-74,692.11	-55,219.89	-55,219.89

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	753,114.12	1,306,746.64	1,306,746.64
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-74,692.11	-55,219.89	-55,219.89
Total Projected Indirect 2007-2008 (Numerator)	827,806.23	1,361,966.53	1,361,966.53
Direct Costs	12,538,508.23	11,984,875.71	11,984,875.71
Rate for 2010-2011 **	6.60*	11.36*	11.36**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 75010
Form R0418

*** Final ***

Sturgis Public Schools
107 W. West Street
Sturgis, MI 49091

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	826,014.11	3,243,817.96	3,243,817.96
2006-2007 Fixed Carry Forward	2,269.21	0.00	145,723.63
Total Indirect Costs	823,744.90	3,243,817.96	3,098,094.33
2006-2007 Direct Costs	25,183,480.19	22,765,676.34	22,765,676.34
2008-2009 Rate	3.27*	14.25*	13.61**

Comparison:			
2008-2009 Actual Direct Costs	25,367,455.50	22,591,024.64	22,591,024.64
Indirect costs based on rate ** multiplied by actual direct costs	829,515.79	3,219,221.01	3,074,638.45
2008-2009 Actual Indirect Costs	1,026,580.66	3,803,011.52	3,803,011.52
2006-2007 Fixed Carry Forward	2,269.21	0.00	145,723.63
Total Indirect Costs	1,024,311.45	3,803,011.52	3,657,287.89
Over/(Under) Recovery	-194,795.66	-583,790.51	-582,649.44

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,026,580.66	3,803,011.52	3,803,011.52
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-194,795.66	-583,790.51	-582,649.44
Total Projected Indirect 2007-2008 (Numerator)	1,221,376.32	4,386,802.03	4,385,660.96
Direct Costs	25,367,455.50	22,591,024.64	22,591,024.64
Rate for 2010-2011 **	4.81*	19.42*	19.41**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 75020
Form R0418

*** Final ***

Burr Oak Community School District
P.O. Box 337
Burr Oak, MI 49030

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	180,425.73	445,546.88	445,546.88
2006-2007 Fixed Carry Forward	-28,763.22	0.00	0.00
Total Indirect Costs	209,188.95	445,546.88	445,546.88
2006-2007 Direct Costs	2,691,957.43	2,426,836.28	2,426,836.28
2008-2009 Rate	7.77*	18.36*	18.36**

Comparison:			
2008-2009 Actual Direct Costs	2,419,823.08	2,148,806.39	2,148,806.39
Indirect costs based on rate ** multiplied by actual direct costs	188,020.25	322,320.96	394,520.85
2008-2009 Actual Indirect Costs	162,636.12	433,652.81	433,652.81
2006-2007 Fixed Carry Forward	-28,763.22	0.00	0.00
Total Indirect Costs	191,399.34	433,652.81	433,652.81
Over/(Under) Recovery	-3,379.09	0.00	-39,131.96

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	162,636.12	433,652.81	433,652.81
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-3,379.09	0.00	-39,131.96
Total Projected Indirect 2007-2008 (Numerator)	166,015.21	433,652.81	472,784.77
Direct Costs	2,419,823.08	2,148,806.39	2,148,806.39
Rate for 2010-2011 **	6.86*	20.18*	22.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 75030
Form R0418

*** Final ***

Centreville Public Schools
P.O. Box 158
Centreville, MI 49032

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	324,731.49	1,074,282.95	1,074,282.95
2006-2007 Fixed Carry Forward	21,379.89	0.00	73,389.99
Total Indirect Costs	303,351.60	1,074,282.95	1,000,892.96
2006-2007 Direct Costs	7,691,924.59	6,942,373.13	6,942,373.13
2008-2009 Rate	3.94*	15.47*	14.42**

Comparison:			
2008-2009 Actual Direct Costs	8,171,435.14	7,343,778.34	7,343,778.34
Indirect costs based on rate ** multiplied by actual direct costs	321,954.54	1,101,566.75	1,058,972.84
2008-2009 Actual Indirect Costs	316,256.99	1,143,913.79	1,143,913.79
2006-2007 Fixed Carry Forward	21,379.89	0.00	73,389.99
Total Indirect Costs	294,877.10	1,143,913.79	1,070,523.80
Over/(Under) Recovery	27,077.44	0.00	-11,550.96

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	316,256.99	1,143,913.79	1,143,913.79
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	27,077.44	0.00	-11,550.96
Total Projected Indirect 2007-2008 (Numerator)	289,179.55	1,143,913.79	1,155,464.75
Direct Costs	8,171,435.14	7,343,778.34	7,343,778.34
Rate for 2010-2011 **	3.54*	15.58*	15.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 75040
Form R0418

*** Final ***

Colon Community School District
400 Dallas Street
Colon, MI 49040

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	279,675.17	878,273.81	878,273.81
2006-2007 Fixed Carry Forward	-72,712.07	-136,809.71	-136,809.71
Total Indirect Costs	352,387.24	1,015,083.52	1,015,083.52
2006-2007 Direct Costs	5,906,868.72	5,308,270.08	5,308,270.08
2008-2009 Rate	5.97*	19.12*	19.12**

Comparison:			
2008-2009 Actual Direct Costs	5,786,998.13	5,209,010.16	5,209,010.16
Indirect costs based on rate ** multiplied by actual direct costs	345,483.79	781,351.52	995,962.74
2008-2009 Actual Indirect Costs	231,447.54	809,435.51	809,435.51
2006-2007 Fixed Carry Forward	-72,712.07	-136,809.71	-136,809.71
Total Indirect Costs	304,159.61	946,245.22	946,245.22
Over/(Under) Recovery	41,324.18	0.00	49,717.52

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	231,447.54	809,435.51	809,435.51
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	41,324.18	0.00	49,717.52
Total Projected Indirect 2007-2008 (Numerator)	190,123.36	809,435.51	759,717.99
Direct Costs	5,786,998.13	5,209,010.16	5,209,010.16
Rate for 2010-2011 **	3.29*	15.54*	14.58**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 75050
Form R0418

*** Final ***

Constantine Public School District
1 Falcon Drive
Constantine, MI 49042

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	332,923.73	1,413,744.74	1,413,744.74
2006-2007 Fixed Carry Forward	19,477.86	0.00	128,762.76
Total Indirect Costs	313,445.87	1,413,744.74	1,284,981.98
2006-2007 Direct Costs	12,110,020.22	11,029,199.21	11,029,199.21
2008-2009 Rate	2.59*	12.82*	11.65**

Comparison:			
2008-2009 Actual Direct Costs	11,578,954.61	10,481,834.87	10,481,834.87
Indirect costs based on rate ** multiplied by actual direct costs	299,894.92	1,343,771.23	1,221,133.76
2008-2009 Actual Indirect Costs	332,631.03	1,429,750.77	1,429,750.77
2006-2007 Fixed Carry Forward	19,477.86	0.00	128,762.76
Total Indirect Costs	313,153.17	1,429,750.77	1,300,988.01
Over/(Under) Recovery	-13,258.25	-85,979.54	-79,854.25

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	332,631.03	1,429,750.77	1,429,750.77
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-13,258.25	-85,979.54	-79,854.25
Total Projected Indirect 2007-2008 (Numerator)	345,889.28	1,515,730.31	1,509,605.02
Direct Costs	11,578,954.61	10,481,834.87	10,481,834.87
Rate for 2010-2011 **	2.99*	14.46*	14.40**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 75060
Form R0418

*** Final ***

Mendon Community School District
148 Kirby Road
Mendon, MI 49072

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	200,393.88	892,871.88	892,871.88
2006-2007 Fixed Carry Forward	-15,461.75	0.00	-112,770.07
Total Indirect Costs	215,855.63	892,871.88	1,005,641.95
2006-2007 Direct Costs	5,544,936.55	4,852,458.55	4,852,458.55
2008-2009 Rate	3.89*	18.40*	20.72**

Comparison:			
2008-2009 Actual Direct Costs	5,420,857.84	4,735,823.43	4,735,823.43
Indirect costs based on rate ** multiplied by actual direct costs	210,871.37	710,373.51	981,262.61
2008-2009 Actual Indirect Costs	229,395.02	914,429.43	914,429.43
2006-2007 Fixed Carry Forward	-15,461.75	0.00	-112,770.07
Total Indirect Costs	244,856.77	914,429.43	1,027,199.50
Over/(Under) Recovery	-33,985.40	0.00	-45,936.89

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	229,395.02	914,429.43	914,429.43
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-33,985.40	0.00	-45,936.89
Total Projected Indirect 2007-2008 (Numerator)	263,380.42	914,429.43	960,366.32
Direct Costs	5,420,857.84	4,735,823.43	4,735,823.43
Rate for 2010-2011 **	4.86*	19.31*	20.28**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 75070
Form R0418

White Pigeon Community Schools
410 E. Prairie Avenue
White Pigeon, MI 49099

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	211,787.00	917,161.46	917,161.46
2006-2007 Fixed Carry Forward	40,064.88	0.00	54,008.57
Total Indirect Costs	171,722.12	917,161.46	863,152.89
2006-2007 Direct Costs	7,032,587.14	6,327,212.68	6,327,212.68
2008-2009 Rate	2.44*	14.50*	13.64**

Comparison:			
2008-2009 Actual Direct Costs	8,527,825.57	6,337,813.42	6,337,813.42
Indirect costs based on rate ** multiplied by actual direct costs	208,078.94	918,982.95	864,477.75
2008-2009 Actual Indirect Costs	195,178.86	2,385,191.01	2,385,191.01
2006-2007 Fixed Carry Forward	40,064.88	0.00	54,008.57
Total Indirect Costs	155,113.98	2,385,191.01	2,331,182.44
Over/(Under) Recovery	52,964.96	-1,466,208.06	-1,466,704.69

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	195,178.86	2,385,191.01	2,385,191.01
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	52,964.96	-1,466,208.06	-1,466,704.69
Total Projected Indirect 2007-2008 (Numerator)	142,213.90	3,851,399.07	3,851,895.70
Direct Costs	8,527,825.57	6,337,813.42	6,337,813.42
Rate for 2010-2011 **	1.67*	60.77*	60.78**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 75080
Form R0418

*** Final ***

Three Rivers Community Schools
851 6th Avenue
Three Rivers, MI 49093

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	905,590.47	3,738,399.19	3,738,399.19
2006-2007 Fixed Carry Forward	-141,159.59	0.00	193,362.78
Total Indirect Costs	1,046,750.06	3,738,399.19	3,545,036.41
2006-2007 Direct Costs	23,829,702.72	20,996,894.00	20,996,894.00
2008-2009 Rate	4.39*	17.80*	16.88**

Comparison:			
2008-2009 Actual Direct Costs	22,558,364.28	19,821,949.22	19,821,949.22
Indirect costs based on rate ** multiplied by actual direct costs	990,312.19	2,973,292.38	3,345,945.03
2008-2009 Actual Indirect Costs	942,260.45	3,678,675.51	3,678,675.51
2006-2007 Fixed Carry Forward	-141,159.59	0.00	193,362.78
Total Indirect Costs	1,083,420.04	3,678,675.51	3,485,312.73
Over/(Under) Recovery	-93,107.85	0.00	-139,367.70

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	942,260.45	3,678,675.51	3,678,675.51
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-93,107.85	0.00	-139,367.70
Total Projected Indirect 2007-2008 (Numerator)	1,035,368.30	3,678,675.51	3,818,043.21
Direct Costs	22,558,364.28	19,821,949.22	19,821,949.22
Rate for 2010-2011 **	4.59*	18.56*	19.26**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 75100
Form R0418

*** Final ***

Nottawa Community School
26438 M-86
Sturgis, MI 49091

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	32,067.15	156,222.10	156,222.10
2006-2007 Fixed Carry Forward	3,379.25	-26,738.54	-26,738.54
Total Indirect Costs	28,687.90	182,960.64	182,960.64
2006-2007 Direct Costs	1,205,010.70	1,080,855.75	1,080,855.75
2008-2009 Rate	2.38*	16.93*	16.93**

Comparison:			
2008-2009 Actual Direct Costs	1,304,348.07	1,151,076.59	1,151,076.59
Indirect costs based on rate ** multiplied by actual direct costs	31,043.48	172,661.49	194,877.27
2008-2009 Actual Indirect Costs	18,352.44	171,623.92	171,623.92
2006-2007 Fixed Carry Forward	3,379.25	-26,738.54	-26,738.54
Total Indirect Costs	14,973.19	198,362.46	198,362.46
Over/(Under) Recovery	16,070.29	0.00	-3,485.19

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	18,352.44	171,623.92	171,623.92
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	16,070.29	0.00	-3,485.19
Total Projected Indirect 2007-2008 (Numerator)	2,282.15	171,623.92	175,109.11
Direct Costs	1,304,348.07	1,151,076.59	1,151,076.59
Rate for 2010-2011 **	0.17*	14.91*	15.21**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 76000
Form R0418

Sanilac ISD
175 East Aitken Road
Peck, MI 48466

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	466,994.21	935,498.99	935,498.99
2006-2007 Fixed Carry Forward	0.00	-302,795.32	-302,795.32
Total Indirect Costs	466,994.21	1,238,294.31	1,238,294.31
2006-2007 Direct Costs	6,855,229.99	6,386,725.21	6,386,725.21
2008-2009 Rate	6.81*	19.39*	19.39**

Comparison:			
2008-2009 Actual Direct Costs	7,130,625.24	6,641,793.30	6,641,793.30
Indirect costs based on rate ** multiplied by actual direct costs	485,595.58	996,269.00	1,287,843.72
2008-2009 Actual Indirect Costs	384,338.18	873,170.12	873,170.12
2006-2007 Fixed Carry Forward	0.00	-302,795.32	-302,795.32
Total Indirect Costs	384,338.18	1,175,965.44	1,175,965.44
Over/(Under) Recovery	101,257.40	0.00	111,878.28

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	384,338.18	873,170.12	873,170.12
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	101,257.40	0.00	111,878.28
Total Projected Indirect 2007-2008 (Numerator)	283,080.78	873,170.12	761,291.84
Direct Costs	7,130,625.24	6,641,793.30	6,641,793.30
Rate for 2010-2011 **	3.97*	13.15*	11.46**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 76060
Form R0418

*** Final ***

Brown City Community Schools
4349 Second St., PO Box 160
Brown City, MI 48416

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	315,413.51	1,232,565.68	1,232,565.68
2006-2007 Fixed Carry Forward	16,652.76	0.00	79,861.94
Total Indirect Costs	298,760.75	1,232,565.68	1,152,703.74
2006-2007 Direct Costs	8,275,030.73	7,357,878.56	7,357,878.56
2008-2009 Rate	3.61*	16.75*	15.67**

Comparison:			
2008-2009 Actual Direct Costs	8,296,661.84	7,348,231.79	7,348,231.79
Indirect costs based on rate ** multiplied by actual direct costs	299,509.49	1,102,234.77	1,151,467.92
2008-2009 Actual Indirect Costs	200,620.54	1,149,050.59	1,149,050.59
2006-2007 Fixed Carry Forward	16,652.76	0.00	79,861.94
Total Indirect Costs	183,967.78	1,149,050.59	1,069,188.65
Over/(Under) Recovery	115,541.71	0.00	82,279.27

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	200,620.54	1,149,050.59	1,149,050.59
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	115,541.71	0.00	82,279.27
Total Projected Indirect 2007-2008 (Numerator)	85,078.83	1,149,050.59	1,066,771.32
Direct Costs	8,296,661.84	7,348,231.79	7,348,231.79
Rate for 2010-2011 **	1.03*	15.64*	14.52**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 76070
Form R0418

*** Final ***

Carsonville-Port Sanilac School District
100 N. Goetze Road
Carsonville, MI 48419

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	132,266.16	612,856.24	612,856.24
2006-2007 Fixed Carry Forward	-18,397.68	0.00	1,278.52
Total Indirect Costs	150,663.84	612,856.24	611,577.72
2006-2007 Direct Costs	4,735,703.19	4,255,113.11	4,255,113.11
2008-2009 Rate	3.18*	14.40*	14.37**

Comparison:			
2008-2009 Actual Direct Costs	5,069,598.21	4,557,233.49	4,557,233.49
Indirect costs based on rate ** multiplied by actual direct costs	161,213.22	656,241.62	654,874.45
2008-2009 Actual Indirect Costs	145,951.31	658,316.03	658,316.03
2006-2007 Fixed Carry Forward	-18,397.68	0.00	1,278.52
Total Indirect Costs	164,348.99	658,316.03	657,037.51
Over/(Under) Recovery	-3,135.77	-2,074.41	-2,163.06

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	145,951.31	658,316.03	658,316.03
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-3,135.77	-2,074.41	-2,163.06
Total Projected Indirect 2007-2008 (Numerator)	149,087.08	660,390.44	660,479.09
Direct Costs	5,069,598.21	4,557,233.49	4,557,233.49
Rate for 2010-2011 **	2.94*	14.49*	14.49**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 76080
Form R0418

*** Final ***

Croswell-Lexington Community Schools
5407 E. Peck Road
Croswell, MI 48422

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	460,987.85	2,291,549.97	2,291,549.97
2006-2007 Fixed Carry Forward	-24,980.99	0.00	13,688.57
Total Indirect Costs	485,968.84	2,291,549.97	2,277,861.40
2006-2007 Direct Costs	17,200,546.29	15,369,984.17	15,369,984.17
2008-2009 Rate	2.83*	14.91*	14.82**

Comparison:			
2008-2009 Actual Direct Costs	18,274,947.53	16,399,126.37	16,399,126.37
Indirect costs based on rate ** multiplied by actual direct costs	517,181.02	2,445,109.74	2,430,350.53
2008-2009 Actual Indirect Costs	473,504.98	2,349,326.14	2,349,326.14
2006-2007 Fixed Carry Forward	-24,980.99	0.00	13,688.57
Total Indirect Costs	498,485.97	2,349,326.14	2,335,637.57
Over/(Under) Recovery	18,695.05	95,783.60	94,712.96

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	473,504.98	2,349,326.14	2,349,326.14
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	18,695.05	95,783.60	94,712.96
Total Projected Indirect 2007-2008 (Numerator)	454,809.93	2,253,542.54	2,254,613.18
Direct Costs	18,274,947.53	16,399,126.37	16,399,126.37
Rate for 2010-2011 **	2.49*	13.74*	13.75**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 76090
Form R0418

*** Final ***

Deckerville Community School District
2633 Black River Street
Deckerville, MI 48427

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	125,063.73	624,176.01	624,176.01
2006-2007 Fixed Carry Forward	-15,383.50	-15,352.91	-15,352.91
Total Indirect Costs	140,447.23	639,528.92	639,528.92
2006-2007 Direct Costs	5,814,836.74	5,315,724.46	5,315,724.46
2008-2009 Rate	2.42*	12.03*	12.03**

Comparison:			
2008-2009 Actual Direct Costs	5,586,884.58	5,089,061.24	5,089,061.24
Indirect costs based on rate ** multiplied by actual direct costs	135,202.61	612,214.07	612,214.07
2008-2009 Actual Indirect Costs	299,257.63	797,080.97	797,080.97
2006-2007 Fixed Carry Forward	-15,383.50	-15,352.91	-15,352.91
Total Indirect Costs	314,641.13	812,433.88	812,433.88
Over/(Under) Recovery	-179,438.52	-200,219.81	-200,219.81

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	299,257.63	797,080.97	797,080.97
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-179,438.52	-200,219.81	-200,219.81
Total Projected Indirect 2007-2008 (Numerator)	478,696.15	997,300.78	997,300.78
Direct Costs	5,586,884.58	5,089,061.24	5,089,061.24
Rate for 2010-2011 **	8.57*	19.60*	19.60**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 76140
Form R0418

Marlette Community Schools
3197 Sterling St.
Marlette, MI 48453

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	286,812.91	1,162,273.66	1,162,273.66
2006-2007 Fixed Carry Forward	-6,800.67	19,982.47	19,982.47
Total Indirect Costs	293,613.58	1,142,291.19	1,142,291.19
2006-2007 Direct Costs	10,305,573.50	9,430,112.75	9,430,112.75
2008-2009 Rate	2.85*	12.11*	12.11**

Comparison:			
2008-2009 Actual Direct Costs	9,502,381.80	8,601,467.69	8,601,467.69
Indirect costs based on rate ** multiplied by actual direct costs	270,817.88	1,041,637.74	1,041,637.74
2008-2009 Actual Indirect Costs	251,535.97	1,152,450.08	1,152,450.08
2006-2007 Fixed Carry Forward	-6,800.67	19,982.47	19,982.47
Total Indirect Costs	258,336.64	1,132,467.61	1,132,467.61
Over/(Under) Recovery	12,481.24	-90,829.87	-90,829.87

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	251,535.97	1,152,450.08	1,152,450.08
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	12,481.24	-90,829.87	-90,829.87
Total Projected Indirect 2007-2008 (Numerator)	239,054.73	1,243,279.95	1,243,279.95
Direct Costs	9,502,381.80	8,601,467.69	8,601,467.69
Rate for 2010-2011 **	2.52*	14.45*	14.45**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 76180
Form R0418

*** Final ***

Peck Community School District
222 E. Lapeer Street
Peck, MI 48466

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	5,261.28	433,761.97	433,761.97
2006-2007 Fixed Carry Forward	-2,884.73	-19,729.50	-19,729.50
Total Indirect Costs	8,146.01	453,491.47	453,491.47
2006-2007 Direct Costs	4,753,093.94	4,324,593.25	4,324,593.25
2008-2009 Rate	0.17*	10.49*	10.49**

Comparison:			
2008-2009 Actual Direct Costs	4,600,323.20	4,188,612.67	4,188,612.67
Indirect costs based on rate ** multiplied by actual direct costs	7,820.55	439,385.47	439,385.47
2008-2009 Actual Indirect Costs	706.23	412,416.76	412,416.76
2006-2007 Fixed Carry Forward	-2,884.73	-19,729.50	-19,729.50
Total Indirect Costs	3,590.96	432,146.26	432,146.26
Over/(Under) Recovery	4,229.59	7,239.21	7,239.21

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	706.23	412,416.76	412,416.76
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	4,229.59	7,239.21	7,239.21
Total Projected Indirect 2007-2008 (Numerator)	-3,523.36	405,177.55	405,177.55
Direct Costs	4,600,323.20	4,188,612.67	4,188,612.67
Rate for 2010-2011 **	0.00*	9.67*	9.67**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 76210
Form R0418

*** Final ***

Sandusky Community School District
191 Pine Tree Lane
Sandusky, MI 48471

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	191,369.76	1,388,164.17	1,388,164.17
2006-2007 Fixed Carry Forward	-30,733.20	-92,101.77	-92,101.77
Total Indirect Costs	222,102.96	1,480,265.94	1,480,265.94
2006-2007 Direct Costs	10,456,239.40	9,259,444.99	9,259,444.99
2008-2009 Rate	2.12*	15.99*	15.99**

Comparison:			
2008-2009 Actual Direct Costs	9,504,923.72	8,359,021.40	8,359,021.40
Indirect costs based on rate ** multiplied by actual direct costs	201,504.38	1,253,853.21	1,336,607.52
2008-2009 Actual Indirect Costs	233,585.00	1,379,487.32	1,379,487.32
2006-2007 Fixed Carry Forward	-30,733.20	-92,101.77	-92,101.77
Total Indirect Costs	264,318.20	1,471,589.09	1,471,589.09
Over/(Under) Recovery	-62,813.82	0.00	-134,981.57

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	233,585.00	1,379,487.32	1,379,487.32
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-62,813.82	0.00	-134,981.57
Total Projected Indirect 2007-2008 (Numerator)	296,398.82	1,379,487.32	1,514,468.89
Direct Costs	9,504,923.72	8,359,021.40	8,359,021.40
Rate for 2010-2011 **	3.12*	16.50*	18.12**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 77010
Form R0418

*** Final ***

Manistique Area Schools
100 N. Cedar Street
Manistique, MI 49854

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	218,438.99	1,366,978.06	1,366,978.06
2006-2007 Fixed Carry Forward	-31,531.67	0.00	0.00
Total Indirect Costs	249,970.66	1,366,978.06	1,366,978.06
2006-2007 Direct Costs	8,579,878.72	7,431,339.65	7,431,339.65
2008-2009 Rate	2.91*	18.39*	18.39**

Comparison:			
2008-2009 Actual Direct Costs	8,868,503.15	7,646,506.45	7,646,506.45
Indirect costs based on rate ** multiplied by actual direct costs	258,073.44	1,146,975.97	1,406,192.54
2008-2009 Actual Indirect Costs	229,577.36	1,451,574.06	1,451,574.06
2006-2007 Fixed Carry Forward	-31,531.67	0.00	0.00
Total Indirect Costs	261,109.03	1,451,574.06	1,451,574.06
Over/(Under) Recovery	-3,035.59	0.00	-45,381.52

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	229,577.36	1,451,574.06	1,451,574.06
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-3,035.59	0.00	-45,381.52
Total Projected Indirect 2007-2008 (Numerator)	232,612.95	1,451,574.06	1,496,955.58
Direct Costs	8,868,503.15	7,646,506.45	7,646,506.45
Rate for 2010-2011 **	2.62*	18.98*	19.58**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 78000
Form R0418

Shiawassee Regional ESD
1025 N. Shiawassee Street
Corunna, MI 48817

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,239,567.89	1,437,008.72	1,437,008.72
2006-2007 Fixed Carry Forward	-377,877.17	-119,812.28	-119,812.28
Total Indirect Costs	1,617,445.06	1,556,821.00	1,556,821.00
2006-2007 Direct Costs	18,394,433.66	18,196,992.83	18,196,992.83
2008-2009 Rate	8.79*	8.56*	8.56**

Comparison:			
2008-2009 Actual Direct Costs	16,804,802.94	16,440,003.55	16,440,003.55
Indirect costs based on rate ** multiplied by actual direct costs	1,477,142.18	1,407,264.30	1,407,264.30
2008-2009 Actual Indirect Costs	1,080,030.20	1,444,829.59	1,444,829.59
2006-2007 Fixed Carry Forward	-377,877.17	-119,812.28	-119,812.28
Total Indirect Costs	1,457,907.37	1,564,641.87	1,564,641.87
Over/(Under) Recovery	19,234.81	-157,377.57	-157,377.57

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,080,030.20	1,444,829.59	1,444,829.59
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	19,234.81	-157,377.57	-157,377.57
Total Projected Indirect 2007-2008 (Numerator)	1,060,795.39	1,602,207.16	1,602,207.16
Direct Costs	16,804,802.94	16,440,003.55	16,440,003.55
Rate for 2010-2011 **	6.31*	9.75*	9.75**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 78020
Form R0418

*** Final ***

Byron Area Schools
312 W. Maple Street
Byron, MI 48418

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	249,121.19	1,307,813.64	1,307,813.64
2006-2007 Fixed Carry Forward	-65,322.73	0.00	-19,348.14
Total Indirect Costs	314,443.92	1,307,813.64	1,327,161.78
2006-2007 Direct Costs	10,382,767.69	9,324,075.24	9,324,075.24
2008-2009 Rate	3.03*	14.03*	14.23**

Comparison:			
2008-2009 Actual Direct Costs	10,219,171.00	9,203,063.87	9,203,063.87
Indirect costs based on rate ** multiplied by actual direct costs	309,640.88	1,291,189.86	1,309,595.99
2008-2009 Actual Indirect Costs	238,846.39	1,254,953.52	1,254,953.52
2006-2007 Fixed Carry Forward	-65,322.73	0.00	-19,348.14
Total Indirect Costs	304,169.12	1,254,953.52	1,274,301.66
Over/(Under) Recovery	5,471.76	36,236.34	35,294.33

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	238,846.39	1,254,953.52	1,254,953.52
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	5,471.76	36,236.34	35,294.33
Total Projected Indirect 2007-2008 (Numerator)	233,374.63	1,218,717.18	1,219,659.19
Direct Costs	10,219,171.00	9,203,063.87	9,203,063.87
Rate for 2010-2011 **	2.28*	13.24*	13.25**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 78030
Form R0418

*** Final ***

Durand Area Schools
310 N. Saginaw Street
Durand, MI 48429

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	500,793.66	1,786,646.16	1,786,646.16
2006-2007 Fixed Carry Forward	-220,452.16	-353,913.36	-353,913.36
Total Indirect Costs	721,245.82	2,140,559.52	2,140,559.52
2006-2007 Direct Costs	14,075,969.84	12,790,117.34	12,790,117.34
2008-2009 Rate	5.12*	16.74*	16.74**

Comparison:			
2008-2009 Actual Direct Costs	14,937,668.81	13,411,406.92	13,411,406.92
Indirect costs based on rate ** multiplied by actual direct costs	764,808.64	2,011,711.04	2,245,069.52
2008-2009 Actual Indirect Costs	586,421.56	2,112,683.45	2,112,683.45
2006-2007 Fixed Carry Forward	-220,452.16	-353,913.36	-353,913.36
Total Indirect Costs	806,873.72	2,466,596.81	2,466,596.81
Over/(Under) Recovery	-42,065.08	0.00	-221,527.29

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	586,421.56	2,112,683.45	2,112,683.45
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-42,065.08	0.00	-221,527.29
Total Projected Indirect 2007-2008 (Numerator)	628,486.64	2,112,683.45	2,334,210.74
Direct Costs	14,937,668.81	13,411,406.92	13,411,406.92
Rate for 2010-2011 **	4.21*	15.75*	17.40**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 78040
Form R0418

*** Final ***

Laingsburg Community School District
205 S. Woodhull St.
Laingsburg, MI 48848

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	309,139.05	1,446,202.76	1,446,202.76
2006-2007 Fixed Carry Forward	72,109.00	0.00	-89,138.83
Total Indirect Costs	237,030.05	1,446,202.76	1,535,341.59
2006-2007 Direct Costs	9,650,859.32	8,513,795.61	8,513,795.61
2008-2009 Rate	2.46*	16.99*	18.03**

Comparison:			
2008-2009 Actual Direct Costs	9,769,194.83	8,685,182.16	8,685,182.16
Indirect costs based on rate ** multiplied by actual direct costs	240,322.19	1,302,777.32	1,565,938.34
2008-2009 Actual Indirect Costs	293,931.03	1,377,943.70	1,377,943.70
2006-2007 Fixed Carry Forward	72,109.00	0.00	-89,138.83
Total Indirect Costs	221,822.03	1,377,943.70	1,467,082.53
Over/(Under) Recovery	18,500.16	0.00	98,855.81

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	293,931.03	1,377,943.70	1,377,943.70
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	18,500.16	0.00	98,855.81
Total Projected Indirect 2007-2008 (Numerator)	275,430.87	1,377,943.70	1,279,087.89
Direct Costs	9,769,194.83	8,685,182.16	8,685,182.16
Rate for 2010-2011 **	2.82*	15.87*	14.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 78060
Form R0418

*** Final ***

Morrice Area Schools
111 E Mason Street
Morrice, MI 48857

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	9,089.95	500,160.39	500,160.39
2006-2007 Fixed Carry Forward	12,082.64	-14,765.75	-14,765.75
Total Indirect Costs	-2,992.69	514,926.14	514,926.14
2006-2007 Direct Costs	4,923,857.54	4,432,787.10	4,432,787.10
2008-2009 Rate	0.00*	11.62*	11.62**

Comparison:			
2008-2009 Actual Direct Costs	4,804,865.61	4,361,694.62	4,361,694.62
Indirect costs based on rate ** multiplied by actual direct costs	0.00	506,828.91	506,828.91
2008-2009 Actual Indirect Costs	18,966.48	462,137.47	462,137.47
2006-2007 Fixed Carry Forward	12,082.64	-14,765.75	-14,765.75
Total Indirect Costs	6,883.84	476,903.22	476,903.22
Over/(Under) Recovery	0.00	29,925.69	29,925.69

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	18,966.48	462,137.47	462,137.47
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	29,925.69	29,925.69
Total Projected Indirect 2007-2008 (Numerator)	18,966.48	432,211.78	432,211.78
Direct Costs	4,804,865.61	4,361,694.62	4,361,694.62
Rate for 2010-2011 **	0.39*	9.91*	9.91**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 78070
Form R0418

*** Final ***

New Lothrop Area Public Schools
P.O. Box 339
New Lothrop, MI 48460

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	252,447.97	874,488.31	874,488.31
2006-2007 Fixed Carry Forward	5,650.52	0.00	-39,290.75
Total Indirect Costs	246,797.45	874,488.31	913,779.06
2006-2007 Direct Costs	5,828,182.48	5,206,142.14	5,206,142.14
2008-2009 Rate	4.23*	16.80*	17.55**

Comparison:			
2008-2009 Actual Direct Costs	6,127,125.82	5,450,878.25	5,450,878.25
Indirect costs based on rate ** multiplied by actual direct costs	259,177.42	817,631.74	956,629.13
2008-2009 Actual Indirect Costs	238,929.58	915,177.15	915,177.15
2006-2007 Fixed Carry Forward	5,650.52	0.00	-39,290.75
Total Indirect Costs	233,279.06	915,177.15	954,467.90
Over/(Under) Recovery	25,898.36	0.00	2,161.23

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	238,929.58	915,177.15	915,177.15
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	25,898.36	0.00	2,161.23
Total Projected Indirect 2007-2008 (Numerator)	213,031.22	915,177.15	913,015.92
Direct Costs	6,127,125.82	5,450,878.25	5,450,878.25
Rate for 2010-2011 **	3.48*	16.79*	16.75**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 78080
Form R0418

*** Final ***

Perry Public School District
P.O. Box 900
Perry, MI 48872

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	333,002.96	1,883,030.14	1,883,030.14
2006-2007 Fixed Carry Forward	37,355.33	0.00	58,118.83
Total Indirect Costs	295,647.63	1,883,030.14	1,824,911.31
2006-2007 Direct Costs	15,001,849.97	13,451,822.79	13,451,822.79
2008-2009 Rate	1.97*	14.00*	13.57**

Comparison:			
2008-2009 Actual Direct Costs	15,101,975.74	13,550,712.79	13,550,712.79
Indirect costs based on rate ** multiplied by actual direct costs	297,508.92	1,897,099.79	1,838,831.73
2008-2009 Actual Indirect Costs	286,293.20	1,837,556.15	1,837,556.15
2006-2007 Fixed Carry Forward	37,355.33	0.00	58,118.83
Total Indirect Costs	248,937.87	1,837,556.15	1,779,437.32
Over/(Under) Recovery	48,571.05	59,543.64	59,394.41

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	286,293.20	1,837,556.15	1,837,556.15
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	48,571.05	59,543.64	59,394.41
Total Projected Indirect 2007-2008 (Numerator)	237,722.15	1,778,012.51	1,778,161.74
Direct Costs	15,101,975.74	13,550,712.79	13,550,712.79
Rate for 2010-2011 **	1.57*	13.12*	13.12**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 78100
Form R0418

*** Final ***

Corunna Public School District
124 N. Shiawassee Street
Corunna, MI 48817

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	534,973.55	2,545,166.55	2,545,166.55
2006-2007 Fixed Carry Forward	242,064.14	0.00	179,846.40
Total Indirect Costs	292,909.41	2,545,166.55	2,365,320.15
2006-2007 Direct Costs	18,273,717.99	16,263,524.99	16,263,524.99
2008-2009 Rate	1.60*	15.65*	14.54**

Comparison:			
2008-2009 Actual Direct Costs	18,425,061.52	16,447,677.48	16,447,677.48
Indirect costs based on rate ** multiplied by actual direct costs	294,800.98	2,467,151.62	2,391,492.31
2008-2009 Actual Indirect Costs	549,043.20	2,526,427.24	2,526,427.24
2006-2007 Fixed Carry Forward	242,064.14	0.00	179,846.40
Total Indirect Costs	306,979.06	2,526,427.24	2,346,580.84
Over/(Under) Recovery	-12,178.08	0.00	44,911.47

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	549,043.20	2,526,427.24	2,526,427.24
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-12,178.08	0.00	44,911.47
Total Projected Indirect 2007-2008 (Numerator)	561,221.28	2,526,427.24	2,481,515.77
Direct Costs	18,425,061.52	16,447,677.48	16,447,677.48
Rate for 2010-2011 **	3.05*	15.36*	15.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 78110
Form R0418

*** Final ***

Owosso Public Schools
1405 W. North Street
Owosso, MI 48867

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	902,000.14	4,286,189.57	4,286,189.57
2006-2007 Fixed Carry Forward	91,072.09	0.00	-179,305.60
Total Indirect Costs	810,928.05	4,286,189.57	4,465,495.17
2006-2007 Direct Costs	31,597,270.18	28,213,080.75	28,213,080.75
2008-2009 Rate	2.57*	15.19*	15.83**

Comparison:			
2008-2009 Actual Direct Costs	30,815,198.78	27,752,330.29	27,752,330.29
Indirect costs based on rate ** multiplied by actual direct costs	791,950.61	4,162,849.54	4,393,193.88
2008-2009 Actual Indirect Costs	1,092,651.17	4,155,519.66	4,155,519.66
2006-2007 Fixed Carry Forward	91,072.09	0.00	-179,305.60
Total Indirect Costs	1,001,579.08	4,155,519.66	4,334,825.26
Over/(Under) Recovery	-209,628.47	0.00	58,368.62

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,092,651.17	4,155,519.66	4,155,519.66
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-209,628.47	0.00	58,368.62
Total Projected Indirect 2007-2008 (Numerator)	1,302,279.64	4,155,519.66	4,097,151.04
Direct Costs	30,815,198.78	27,752,330.29	27,752,330.29
Rate for 2010-2011 **	4.23*	14.97*	14.76**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 79000
Form R0418

Tuscola ISD
1385 Cleaver Road
Caro, MI 48723

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	696,582.73	1,714,478.04	1,714,478.04
2006-2007 Fixed Carry Forward	212,210.66	435,583.12	435,583.12
Total Indirect Costs	484,372.07	1,278,894.92	1,278,894.92
2006-2007 Direct Costs	20,921,452.23	19,903,556.92	19,903,556.92
2008-2009 Rate	2.32*	6.43*	6.43**

Comparison:			
2008-2009 Actual Direct Costs	21,978,608.11	20,740,278.82	20,740,278.82
Indirect costs based on rate ** multiplied by actual direct costs	509,903.71	1,333,599.93	1,333,599.93
2008-2009 Actual Indirect Costs	720,214.48	1,958,543.77	1,958,543.77
2006-2007 Fixed Carry Forward	212,210.66	435,583.12	435,583.12
Total Indirect Costs	508,003.82	1,522,960.65	1,522,960.65
Over/(Under) Recovery	1,899.89	-189,360.72	-189,360.72

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	720,214.48	1,958,543.77	1,958,543.77
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	1,899.89	-189,360.72	-189,360.72
Total Projected Indirect 2007-2008 (Numerator)	718,314.59	2,147,904.49	2,147,904.49
Direct Costs	21,978,608.11	20,740,278.82	20,740,278.82
Rate for 2010-2011 **	3.27*	10.36*	10.36**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 79010
Form R0418

*** Final ***

Akron-Fairgrove Schools
P.O. Box 217
Fairgrove, MI 48733

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	64,393.15	486,672.67	486,672.67
2006-2007 Fixed Carry Forward	9,722.37	0.00	-28,765.17
Total Indirect Costs	54,670.78	486,672.67	515,437.84
2006-2007 Direct Costs	2,977,491.66	2,555,212.14	2,555,212.14
2008-2009 Rate	1.84*	19.05*	20.17**

Comparison:			
2008-2009 Actual Direct Costs	2,917,765.30	2,495,885.49	2,495,885.49
Indirect costs based on rate ** multiplied by actual direct costs	53,686.88	374,382.82	503,420.10
2008-2009 Actual Indirect Costs	79,627.05	501,506.86	501,506.86
2006-2007 Fixed Carry Forward	9,722.37	0.00	-28,765.17
Total Indirect Costs	69,904.68	501,506.86	530,272.03
Over/(Under) Recovery	-16,217.80	0.00	-26,851.93

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	79,627.05	501,506.86	501,506.86
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-16,217.80	0.00	-26,851.93
Total Projected Indirect 2007-2008 (Numerator)	95,844.85	501,506.86	528,358.79
Direct Costs	2,917,765.30	2,495,885.49	2,495,885.49
Rate for 2010-2011 **	3.28*	20.09*	21.17**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 79020
Form R0418

Caro Community Schools
301 N. Hooper Street
Caro, MI 48723

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	264,064.59	1,797,855.54	1,797,855.54
2006-2007 Fixed Carry Forward	2,544.76	-2,425.45	-2,425.45
Total Indirect Costs	261,519.83	1,800,280.99	1,800,280.99
2006-2007 Direct Costs	16,945,970.97	15,412,180.02	15,412,180.02
2008-2009 Rate	1.54*	11.68*	11.68**

Comparison:			
2008-2009 Actual Direct Costs	16,456,243.42	14,856,461.97	14,856,461.97
Indirect costs based on rate ** multiplied by actual direct costs	253,426.15	1,735,234.76	1,735,234.76
2008-2009 Actual Indirect Costs	298,541.95	1,898,323.40	1,898,323.40
2006-2007 Fixed Carry Forward	2,544.76	-2,425.45	-2,425.45
Total Indirect Costs	295,997.19	1,900,748.85	1,900,748.85
Over/(Under) Recovery	-42,571.04	-165,514.09	-165,514.09

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	298,541.95	1,898,323.40	1,898,323.40
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-42,571.04	-165,514.09	-165,514.09
Total Projected Indirect 2007-2008 (Numerator)	341,112.99	2,063,837.49	2,063,837.49
Direct Costs	16,456,243.42	14,856,461.97	14,856,461.97
Rate for 2010-2011 **	2.07*	13.89*	13.89**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 79030
Form R0418

Cass City Public Schools
4868 N. Seeger Street
Cass City, MI 48726

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	202,972.94	1,048,080.55	1,048,080.55
2006-2007 Fixed Carry Forward	-154,725.91	-923.30	-923.30
Total Indirect Costs	357,698.85	1,049,003.85	1,049,003.85
2006-2007 Direct Costs	10,721,562.12	9,876,454.51	9,876,454.51
2008-2009 Rate	3.34*	10.62*	10.62**

Comparison:			
2008-2009 Actual Direct Costs	10,362,104.88	9,417,961.49	9,417,961.49
Indirect costs based on rate ** multiplied by actual direct costs	346,094.30	1,000,187.51	1,000,187.51
2008-2009 Actual Indirect Costs	249,738.67	1,193,882.06	1,193,882.06
2006-2007 Fixed Carry Forward	-154,725.91	-923.30	-923.30
Total Indirect Costs	404,464.58	1,194,805.36	1,194,805.36
Over/(Under) Recovery	-58,370.28	-194,617.85	-194,617.85

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	249,738.67	1,193,882.06	1,193,882.06
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-58,370.28	-194,617.85	-194,617.85
Total Projected Indirect 2007-2008 (Numerator)	308,108.95	1,388,499.91	1,388,499.91
Direct Costs	10,362,104.88	9,417,961.49	9,417,961.49
Rate for 2010-2011 **	2.97*	14.74*	14.74**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 79080
Form R0418

*** Final ***

Kingston Community School District
5790 State Street
Kingston, MI 48741

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	158,655.56	764,017.88	764,017.88
2006-2007 Fixed Carry Forward	-17,336.28	0.00	-28,439.17
Total Indirect Costs	175,991.84	764,017.88	792,457.05
2006-2007 Direct Costs	5,157,637.82	4,552,275.50	4,552,275.50
2008-2009 Rate	3.41*	16.78*	17.41**

Comparison:			
2008-2009 Actual Direct Costs	5,164,847.87	4,512,769.22	4,512,769.22
Indirect costs based on rate ** multiplied by actual direct costs	176,121.31	676,915.38	785,673.12
2008-2009 Actual Indirect Costs	157,831.62	809,910.27	809,910.27
2006-2007 Fixed Carry Forward	-17,336.28	0.00	-28,439.17
Total Indirect Costs	175,167.90	809,910.27	838,349.44
Over/(Under) Recovery	953.41	0.00	-52,676.32

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	157,831.62	809,910.27	809,910.27
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	953.41	0.00	-52,676.32
Total Projected Indirect 2007-2008 (Numerator)	156,878.21	809,910.27	862,586.59
Direct Costs	5,164,847.87	4,512,769.22	4,512,769.22
Rate for 2010-2011 **	3.04*	17.95*	19.11**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 79090
Form R0418

*** Final ***

Mayville Community School District
6250 Fulton Street
Mayville, MI 48744

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	173,830.18	1,020,027.79	1,020,027.79
2006-2007 Fixed Carry Forward	88,284.86	38,183.70	38,183.70
Total Indirect Costs	85,545.32	981,844.09	981,844.09
2006-2007 Direct Costs	8,453,538.80	7,607,341.19	7,607,341.19
2008-2009 Rate	1.01*	12.91*	12.91**

Comparison:			
2008-2009 Actual Direct Costs	7,302,686.44	6,483,297.50	6,483,297.50
Indirect costs based on rate ** multiplied by actual direct costs	73,757.13	836,993.71	836,993.71
2008-2009 Actual Indirect Costs	168,159.87	987,548.81	987,548.81
2006-2007 Fixed Carry Forward	88,284.86	38,183.70	38,183.70
Total Indirect Costs	79,875.01	949,365.11	949,365.11
Over/(Under) Recovery	-6,117.88	-112,371.40	-112,371.40

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	168,159.87	987,548.81	987,548.81
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-6,117.88	-112,371.40	-112,371.40
Total Projected Indirect 2007-2008 (Numerator)	174,277.75	1,099,920.21	1,099,920.21
Direct Costs	7,302,686.44	6,483,297.50	6,483,297.50
Rate for 2010-2011 **	2.39*	16.97*	16.97**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 79100
Form R0418

*** Final ***

Millington Community Schools
8780 Dean Drive
Millington, MI 48746

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	392,985.58	1,732,424.23	1,732,424.23
2006-2007 Fixed Carry Forward	-36,691.69	0.00	-157,613.98
Total Indirect Costs	429,677.27	1,732,424.23	1,890,038.21
2006-2007 Direct Costs	11,699,383.00	10,359,944.35	10,359,944.35
2008-2009 Rate	3.67*	16.72*	18.24**

Comparison:			
2008-2009 Actual Direct Costs	12,062,504.74	10,704,344.27	10,704,344.27
Indirect costs based on rate ** multiplied by actual direct costs	442,693.92	1,605,651.64	1,952,472.39
2008-2009 Actual Indirect Costs	413,526.76	1,771,687.23	1,771,687.23
2006-2007 Fixed Carry Forward	-36,691.69	0.00	-157,613.98
Total Indirect Costs	450,218.45	1,771,687.23	1,929,301.21
Over/(Under) Recovery	-7,524.53	0.00	23,171.18

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	413,526.76	1,771,687.23	1,771,687.23
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-7,524.53	0.00	23,171.18
Total Projected Indirect 2007-2008 (Numerator)	421,051.29	1,771,687.23	1,748,516.05
Direct Costs	12,062,504.74	10,704,344.27	10,704,344.27
Rate for 2010-2011 **	3.49*	16.55*	16.33**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 79110
Form R0418

Reese Public Schools
P.O. Box 389
Reese, MI 48757

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	219,498.35	947,740.69	947,740.69
2006-2007 Fixed Carry Forward	-44,871.59	0.00	90,335.19
Total Indirect Costs	264,369.94	947,740.69	857,405.50
2006-2007 Direct Costs	7,932,964.93	7,204,722.59	7,204,722.59
2008-2009 Rate	3.33*	13.15*	11.90**

Comparison:			
2008-2009 Actual Direct Costs	7,706,811.04	6,812,332.17	6,812,332.17
Indirect costs based on rate ** multiplied by actual direct costs	256,636.81	895,821.68	810,667.53
2008-2009 Actual Indirect Costs	244,010.46	1,138,489.33	1,138,489.33
2006-2007 Fixed Carry Forward	-44,871.59	0.00	90,335.19
Total Indirect Costs	288,882.05	1,138,489.33	1,048,154.14
Over/(Under) Recovery	-32,245.24	-242,667.65	-237,486.61

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	244,010.46	1,138,489.33	1,138,489.33
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-32,245.24	-242,667.65	-237,486.61
Total Projected Indirect 2007-2008 (Numerator)	276,255.70	1,381,156.98	1,375,975.94
Direct Costs	7,706,811.04	6,812,332.17	6,812,332.17
Rate for 2010-2011 **	3.58*	20.27*	20.20**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 79145
Form R0418

*** Final ***

Unionville-Sebewaing Area S.D.
2203 Wildner Road
Sebewaing, MI 48759

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	320,029.38	1,208,847.37	1,208,847.37
2006-2007 Fixed Carry Forward	-487.57	0.00	-85,096.43
Total Indirect Costs	320,516.95	1,208,847.37	1,293,943.80
2006-2007 Direct Costs	6,951,372.17	6,062,554.18	6,062,554.18
2008-2009 Rate	4.61*	19.94*	21.34**

Comparison:			
2008-2009 Actual Direct Costs	6,720,504.89	5,878,966.32	5,878,966.32
Indirect costs based on rate ** multiplied by actual direct costs	309,815.28	881,844.95	1,254,571.41
2008-2009 Actual Indirect Costs	317,648.40	1,159,186.97	1,159,186.97
2006-2007 Fixed Carry Forward	-487.57	0.00	-85,096.43
Total Indirect Costs	318,135.97	1,159,186.97	1,244,283.40
Over/(Under) Recovery	-8,320.69	0.00	10,288.01

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	317,648.40	1,159,186.97	1,159,186.97
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-8,320.69	0.00	10,288.01
Total Projected Indirect 2007-2008 (Numerator)	325,969.09	1,159,186.97	1,148,898.96
Direct Costs	6,720,504.89	5,878,966.32	5,878,966.32
Rate for 2010-2011 **	4.85*	19.72*	19.54**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 79150
Form R0418

*** Final ***

Vassar Public Schools
220 Athletic Street
Vassar, MI 48768

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	376,773.89	1,697,569.96	1,697,569.96
2006-2007 Fixed Carry Forward	-135,116.66	-179,699.51	-179,699.51
Total Indirect Costs	511,890.55	1,877,269.47	1,877,269.47
2006-2007 Direct Costs	15,009,766.01	13,688,969.94	13,688,969.94
2008-2009 Rate	3.41*	13.71*	13.71**

Comparison:			
2008-2009 Actual Direct Costs	15,290,025.34	14,051,520.71	14,051,520.71
Indirect costs based on rate ** multiplied by actual direct costs	521,389.86	1,926,463.49	1,926,463.49
2008-2009 Actual Indirect Costs	326,799.99	1,565,304.62	1,565,304.62
2006-2007 Fixed Carry Forward	-135,116.66	-179,699.51	-179,699.51
Total Indirect Costs	461,916.65	1,745,004.13	1,745,004.13
Over/(Under) Recovery	59,473.21	181,459.36	181,459.36

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	326,799.99	1,565,304.62	1,565,304.62
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	59,473.21	181,459.36	181,459.36
Total Projected Indirect 2007-2008 (Numerator)	267,326.78	1,383,845.26	1,383,845.26
Direct Costs	15,290,025.34	14,051,520.71	14,051,520.71
Rate for 2010-2011 **	1.75*	9.85*	9.85**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 80000
Form R0418

Van Buren ISD
490 S. Paw Paw Street
Lawrence, MI 49064

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	2,112,174.10	3,849,126.36	3,849,126.36
2006-2007 Fixed Carry Forward	-109,998.89	-100,034.39	-100,034.39
Total Indirect Costs	2,222,172.99	3,949,160.75	3,949,160.75
2006-2007 Direct Costs	29,336,898.28	27,599,946.02	27,599,946.02
2008-2009 Rate	7.57*	14.31*	14.31**

Comparison:			
2008-2009 Actual Direct Costs	31,841,333.25	29,864,581.30	29,864,581.30
Indirect costs based on rate ** multiplied by actual direct costs	2,410,388.93	4,273,621.58	4,273,621.58
2008-2009 Actual Indirect Costs	2,017,985.49	3,994,737.44	3,994,737.44
2006-2007 Fixed Carry Forward	-109,998.89	-100,034.39	-100,034.39
Total Indirect Costs	2,127,984.38	4,094,771.83	4,094,771.83
Over/(Under) Recovery	282,404.55	178,849.75	178,849.75

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	2,017,985.49	3,994,737.44	3,994,737.44
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	282,404.55	178,849.75	178,849.75
Total Projected Indirect 2007-2008 (Numerator)	1,735,580.94	3,815,887.69	3,815,887.69
Direct Costs	31,841,333.25	29,864,581.30	29,864,581.30
Rate for 2010-2011 **	5.45*	12.78*	12.78**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 80010
Form R0418

*** Final ***

South Haven Public Schools
554 Green Street
South Haven, MI 49090

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,001,500.94	2,929,542.09	2,929,542.09
2006-2007 Fixed Carry Forward	11,557.49	0.00	0.00
Total Indirect Costs	989,943.45	2,929,542.09	2,929,542.09
2006-2007 Direct Costs	17,507,894.38	15,579,853.23	15,579,853.23
2008-2009 Rate	5.65*	18.80*	18.80**

Comparison:			
2008-2009 Actual Direct Costs	17,682,805.97	15,824,803.70	15,824,803.70
Indirect costs based on rate ** multiplied by actual direct costs	999,078.54	2,373,720.56	2,975,063.10
2008-2009 Actual Indirect Costs	1,085,153.26	2,943,155.53	2,943,155.53
2006-2007 Fixed Carry Forward	11,557.49	0.00	0.00
Total Indirect Costs	1,073,595.77	2,943,155.53	2,943,155.53
Over/(Under) Recovery	-74,517.23	0.00	31,907.57

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,085,153.26	2,943,155.53	2,943,155.53
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-74,517.23	0.00	31,907.57
Total Projected Indirect 2007-2008 (Numerator)	1,159,670.49	2,943,155.53	2,911,247.96
Direct Costs	17,682,805.97	15,824,803.70	15,824,803.70
Rate for 2010-2011 **	6.56*	18.60*	18.40**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 80020
Form R0418

Bangor Public Schools
801 W. Arlington Street
Bangor, MI 49013

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	740,693.61	1,960,978.39	1,960,978.39
2006-2007 Fixed Carry Forward	-610,033.45	-486,122.11	-486,122.11
Total Indirect Costs	1,350,727.06	2,447,100.50	2,447,100.50
2006-2007 Direct Costs	12,977,708.83	11,757,424.05	11,757,424.05
2008-2009 Rate	10.41*	20.81*	20.81**

Comparison:			
2008-2009 Actual Direct Costs	11,785,247.29	10,663,839.82	10,663,839.82
Indirect costs based on rate ** multiplied by actual direct costs	1,226,844.24	1,599,575.97	2,219,145.07
2008-2009 Actual Indirect Costs	636,733.22	1,758,140.69	1,758,140.69
2006-2007 Fixed Carry Forward	-610,033.45	-486,122.11	-486,122.11
Total Indirect Costs	1,246,766.67	2,244,262.80	2,244,262.80
Over/(Under) Recovery	-19,922.43	0.00	-25,117.73

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	636,733.22	1,758,140.69	1,758,140.69
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-19,922.43	0.00	-25,117.73
Total Projected Indirect 2007-2008 (Numerator)	656,655.65	1,758,140.69	1,783,258.42
Direct Costs	11,785,247.29	10,663,839.82	10,663,839.82
Rate for 2010-2011 **	5.57*	16.49*	16.72**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 80040
Form R0418

*** Final ***

Covert Public Schools
35323 M-140 Highway
Covert, MI 49043

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	462,819.18	2,061,737.99	2,061,737.99
2006-2007 Fixed Carry Forward	-92,300.22	0.00	0.00
Total Indirect Costs	555,119.40	2,061,737.99	2,061,737.99
2006-2007 Direct Costs	11,126,695.39	9,527,776.58	9,527,776.58
2008-2009 Rate	4.99*	21.64*	21.64**

Comparison:			
2008-2009 Actual Direct Costs	11,580,233.51	10,460,461.61	10,460,461.61
Indirect costs based on rate ** multiplied by actual direct costs	577,853.65	1,569,069.24	2,263,643.89
2008-2009 Actual Indirect Costs	355,123.11	1,474,895.01	1,474,895.01
2006-2007 Fixed Carry Forward	-92,300.22	0.00	0.00
Total Indirect Costs	447,423.33	1,474,895.01	1,474,895.01
Over/(Under) Recovery	130,430.32	0.00	788,748.88

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	355,123.11	1,474,895.01	1,474,895.01
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	130,430.32	0.00	788,748.88
Total Projected Indirect 2007-2008 (Numerator)	224,692.79	1,474,895.01	686,146.13
Direct Costs	11,580,233.51	10,460,461.61	10,460,461.61
Rate for 2010-2011 **	1.94*	14.10*	6.56**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 80050
Form R0418

*** Final ***

Decatur Public Schools
110 Cedar Street
Decatur, MI 49045

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	303,285.89	1,207,807.87	1,207,807.87
2006-2007 Fixed Carry Forward	29,001.81	0.00	132,370.13
Total Indirect Costs	274,284.08	1,207,807.87	1,075,437.74
2006-2007 Direct Costs	9,013,790.70	8,109,268.72	8,109,268.72
2008-2009 Rate	3.04*	14.89*	13.26**

Comparison:			
2008-2009 Actual Direct Costs	8,820,752.18	7,876,016.48	7,876,016.48
Indirect costs based on rate ** multiplied by actual direct costs	268,150.87	1,172,738.85	1,044,359.79
2008-2009 Actual Indirect Costs	276,434.82	1,221,170.52	1,221,170.52
2006-2007 Fixed Carry Forward	29,001.81	0.00	132,370.13
Total Indirect Costs	247,433.01	1,221,170.52	1,088,800.39
Over/(Under) Recovery	20,717.86	-48,431.67	-44,440.60

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	276,434.82	1,221,170.52	1,221,170.52
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	20,717.86	-48,431.67	-44,440.60
Total Projected Indirect 2007-2008 (Numerator)	255,716.96	1,269,602.19	1,265,611.12
Direct Costs	8,820,752.18	7,876,016.48	7,876,016.48
Rate for 2010-2011 **	2.90*	16.12*	16.07**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 80090
Form R0418

Bloomingdale Public School District
P.O. Box 217
Bloomingdale, MI 49026

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	208,972.57	1,286,906.01	1,286,906.01
2006-2007 Fixed Carry Forward	16,426.07	0.00	312,939.00
Total Indirect Costs	192,546.50	1,286,906.01	973,967.01
2006-2007 Direct Costs	11,518,154.26	10,440,220.82	10,440,220.82
2008-2009 Rate	1.67*	12.33*	9.33**

Comparison:			
2008-2009 Actual Direct Costs	11,813,725.32	10,597,681.63	10,597,681.63
Indirect costs based on rate ** multiplied by actual direct costs	197,289.21	1,306,694.14	988,763.70
2008-2009 Actual Indirect Costs	342,006.77	1,558,050.46	1,558,050.46
2006-2007 Fixed Carry Forward	16,426.07	0.00	312,939.00
Total Indirect Costs	325,580.70	1,558,050.46	1,245,111.46
Over/(Under) Recovery	-128,291.49	-251,356.32	-256,347.76

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	342,006.77	1,558,050.46	1,558,050.46
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-128,291.49	-251,356.32	-256,347.76
Total Projected Indirect 2007-2008 (Numerator)	470,298.26	1,809,406.78	1,814,398.22
Direct Costs	11,813,725.32	10,597,681.63	10,597,681.63
Rate for 2010-2011 **	3.98*	17.07*	17.12**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 80110
Form R0418

Gobles Public School District
P.O. Box 412
Gobles, MI 49055

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	53,041.95	752,851.40	752,851.40
2006-2007 Fixed Carry Forward	0.00	-7,202.78	-7,202.78
Total Indirect Costs	53,041.95	760,054.18	760,054.18
2006-2007 Direct Costs	7,757,516.90	7,057,707.45	7,057,707.45
2008-2009 Rate	0.68*	10.77*	10.77**

Comparison:			
2008-2009 Actual Direct Costs	8,164,367.00	7,417,060.55	7,417,060.55
Indirect costs based on rate ** multiplied by actual direct costs	55,517.70	798,817.42	798,817.42
2008-2009 Actual Indirect Costs	6,902.00	754,208.45	754,208.45
2006-2007 Fixed Carry Forward	0.00	-7,202.78	-7,202.78
Total Indirect Costs	6,902.00	761,411.23	761,411.23
Over/(Under) Recovery	48,615.70	37,406.19	37,406.19

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	6,902.00	754,208.45	754,208.45
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	48,615.70	37,406.19	37,406.19
Total Projected Indirect 2007-2008 (Numerator)	-41,713.70	716,802.26	716,802.26
Direct Costs	8,164,367.00	7,417,060.55	7,417,060.55
Rate for 2010-2011 **	0.00*	9.66*	9.66**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 80120
Form R0418

Hartford Public School District
115 School Street
Hartford, MI 49057

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	362,304.02	1,415,582.82	1,415,582.82
2006-2007 Fixed Carry Forward	-15,517.11	-142,889.06	-142,889.06
Total Indirect Costs	377,821.13	1,558,471.88	1,558,471.88
2006-2007 Direct Costs	12,488,812.18	11,435,533.38	11,435,533.38
2008-2009 Rate	3.03*	13.63*	13.63**

Comparison:			
2008-2009 Actual Direct Costs	12,323,328.35	11,283,071.08	11,283,071.08
Indirect costs based on rate ** multiplied by actual direct costs	373,396.85	1,537,882.59	1,537,882.59
2008-2009 Actual Indirect Costs	354,717.21	1,394,974.48	1,394,974.48
2006-2007 Fixed Carry Forward	-15,517.11	-142,889.06	-142,889.06
Total Indirect Costs	370,234.32	1,537,863.54	1,537,863.54
Over/(Under) Recovery	3,162.53	19.05	19.05

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	354,717.21	1,394,974.48	1,394,974.48
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	3,162.53	19.05	19.05
Total Projected Indirect 2007-2008 (Numerator)	351,554.68	1,394,955.43	1,394,955.43
Direct Costs	12,323,328.35	11,283,071.08	11,283,071.08
Rate for 2010-2011 **	2.85*	12.36*	12.36**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 80130
Form R0418

*** Final ***

Lawrence Public School District
650 W. St. Joseph Street
Lawrence, MI 49064

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	375,749.29	966,542.25	966,542.25
2006-2007 Fixed Carry Forward	16,151.65	0.00	-12,305.75
Total Indirect Costs	359,597.64	966,542.25	978,848.00
2006-2007 Direct Costs	6,123,723.07	5,532,930.11	5,532,930.11
2008-2009 Rate	5.87*	17.47*	17.69**

Comparison:			
2008-2009 Actual Direct Costs	5,804,991.67	5,212,263.29	5,212,263.29
Indirect costs based on rate ** multiplied by actual direct costs	340,753.01	781,839.49	922,049.38
2008-2009 Actual Indirect Costs	322,433.53	915,161.91	915,161.91
2006-2007 Fixed Carry Forward	16,151.65	0.00	-12,305.75
Total Indirect Costs	306,281.88	915,161.91	927,467.66
Over/(Under) Recovery	34,471.13	0.00	-5,418.28

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	322,433.53	915,161.91	915,161.91
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	34,471.13	0.00	-5,418.28
Total Projected Indirect 2007-2008 (Numerator)	287,962.40	915,161.91	920,580.19
Direct Costs	5,804,991.67	5,212,263.29	5,212,263.29
Rate for 2010-2011 **	4.96*	17.56*	17.66**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 80140
Form R0418

Lawton Community School District
101 Primary Way
Lawton, MI 49065

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	524,006.92	1,698,497.68	1,698,497.68
2006-2007 Fixed Carry Forward	73,359.15	0.00	0.00
Total Indirect Costs	450,647.77	1,698,497.68	1,698,497.68
2006-2007 Direct Costs	7,956,127.69	6,781,636.93	6,781,636.93
2008-2009 Rate	5.66*	25.05*	25.05**

Comparison:			
2008-2009 Actual Direct Costs	7,968,355.39	6,949,644.31	6,949,644.31
Indirect costs based on rate ** multiplied by actual direct costs	451,008.92	1,042,446.65	1,737,411.08
2008-2009 Actual Indirect Costs	544,398.82	1,563,109.90	1,563,109.90
2006-2007 Fixed Carry Forward	73,359.15	0.00	0.00
Total Indirect Costs	471,039.67	1,563,109.90	1,563,109.90
Over/(Under) Recovery	-20,030.75	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	544,398.82	1,563,109.90	1,563,109.90
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-20,030.75	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	564,429.57	1,563,109.90	1,563,109.90
Direct Costs	7,968,355.39	6,949,644.31	6,949,644.31
Rate for 2010-2011 **	7.08*	22.49*	22.49**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 80150
Form R0418

*** Final ***

Mattawan Consolidated School
56720 Murray Street
Mattawan, MI 49071

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,239,230.02	3,513,361.40	3,513,361.40
2006-2007 Fixed Carry Forward	169,627.38	0.00	60,818.33
Total Indirect Costs	1,069,602.64	3,513,361.40	3,452,543.07
2006-2007 Direct Costs	26,544,056.73	24,269,925.35	24,269,925.35
2008-2009 Rate	4.03*	14.48*	14.23**

Comparison:			
2008-2009 Actual Direct Costs	27,603,769.35	25,371,257.73	25,371,257.73
Indirect costs based on rate ** multiplied by actual direct costs	1,112,431.90	3,673,758.12	3,610,329.97
2008-2009 Actual Indirect Costs	1,319,907.32	3,552,418.94	3,552,418.94
2006-2007 Fixed Carry Forward	169,627.38	0.00	60,818.33
Total Indirect Costs	1,150,279.94	3,552,418.94	3,491,600.61
Over/(Under) Recovery	-37,848.04	121,339.18	118,729.36

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,319,907.32	3,552,418.94	3,552,418.94
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-37,848.04	121,339.18	118,729.36
Total Projected Indirect 2007-2008 (Numerator)	1,357,755.36	3,431,079.76	3,433,689.58
Direct Costs	27,603,769.35	25,371,257.73	25,371,257.73
Rate for 2010-2011 **	4.92*	13.52*	13.53**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 80160
Form R0418

Paw Paw Public School District
119 Johnson Street
Paw Paw, MI 49079

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	452,313.55	2,296,798.78	2,296,798.78
2006-2007 Fixed Carry Forward	28,128.18	-27,492.64	-27,492.64
Total Indirect Costs	424,185.37	2,324,291.42	2,324,291.42
2006-2007 Direct Costs	18,316,827.83	16,472,342.60	16,472,342.60
2008-2009 Rate	2.32*	14.11*	14.11**

Comparison:			
2008-2009 Actual Direct Costs	18,263,618.40	16,311,990.27	16,311,990.27
Indirect costs based on rate ** multiplied by actual direct costs	423,715.95	2,301,621.83	2,301,621.83
2008-2009 Actual Indirect Costs	802,399.99	2,754,028.12	2,754,028.12
2006-2007 Fixed Carry Forward	28,128.18	-27,492.64	-27,492.64
Total Indirect Costs	774,271.81	2,781,520.76	2,781,520.76
Over/(Under) Recovery	-350,555.86	-479,898.93	-479,898.93

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	802,399.99	2,754,028.12	2,754,028.12
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-350,555.86	-479,898.93	-479,898.93
Total Projected Indirect 2007-2008 (Numerator)	1,152,955.85	3,233,927.05	3,233,927.05
Direct Costs	18,263,618.40	16,311,990.27	16,311,990.27
Rate for 2010-2011 **	6.31*	19.83*	19.83**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 80240
Form R0418

Bangor Township S/D #8
PO Box 130
Bangor, MI 49013

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	14,400.00	14,400.00
2006-2007 Fixed Carry Forward	2,162.98	-1,792.58	-1,792.58
Total Indirect Costs	-2,162.98	16,192.58	16,192.58
2006-2007 Direct Costs	153,403.00	139,003.00	139,003.00
2008-2009 Rate	0.00*	11.65*	11.65**

Comparison:			
2008-2009 Actual Direct Costs	166,492.00	151,538.00	151,538.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	17,654.18	17,654.18
2008-2009 Actual Indirect Costs	0.00	14,954.00	14,954.00
2006-2007 Fixed Carry Forward	2,162.98	-1,792.58	-1,792.58
Total Indirect Costs	-2,162.98	16,746.58	16,746.58
Over/(Under) Recovery	0.00	907.60	907.60

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	0.00	14,954.00	14,954.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	907.60	907.60
Total Projected Indirect 2007-2008 (Numerator)	0.00	14,046.40	14,046.40
Direct Costs	166,492.00	151,538.00	151,538.00
Rate for 2010-2011 **	0.00*	9.27*	9.27**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 81000
Form R0418

*** Final ***

Washtenaw ISD
P.O. Box 1406
Ann Arbor, MI 48106

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	2,908,065.55	4,710,655.06	4,710,655.06
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	2,908,065.55	4,710,655.06	4,710,655.06
2006-2007 Direct Costs	17,710,504.93	15,907,915.42	15,907,915.42
2008-2009 Rate	16.42*	29.61*	29.61**

Comparison:			
2008-2009 Actual Direct Costs	18,351,458.70	16,440,125.71	16,440,125.71
Indirect costs based on rate ** multiplied by actual direct costs	2,752,718.81	2,466,018.86	4,110,031.43
2008-2009 Actual Indirect Costs	2,970,331.27	4,881,664.26	4,881,664.26
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	2,970,331.27	4,881,664.26	4,881,664.26
Over/(Under) Recovery	0.00	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	2,970,331.27	4,881,664.26	4,881,664.26
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	2,970,331.27	4,881,664.26	4,881,664.26
Direct Costs	18,351,458.70	16,440,125.71	16,440,125.71
Rate for 2010-2011 **	16.19*	29.69*	29.69**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 81010
Form R0418

Ann Arbor Public Schools
P.O. Box 1188
Ann Arbor, MI 48106

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	4,913,854.04	22,092,550.82	22,092,550.82
2006-2007 Fixed Carry Forward	272,951.49	950,075.39	950,075.39
Total Indirect Costs	4,640,902.55	21,142,475.43	21,142,475.43
2006-2007 Direct Costs	192,759,448.20	175,580,751.42	175,580,751.42
2008-2009 Rate	2.41*	12.04*	12.04**

Comparison:			
2008-2009 Actual Direct Costs	205,123,339.27	185,987,230.82	185,987,230.82
Indirect costs based on rate ** multiplied by actual direct costs	4,943,472.48	22,392,862.59	22,392,862.59
2008-2009 Actual Indirect Costs	4,666,321.64	23,802,430.09	23,802,430.09
2006-2007 Fixed Carry Forward	272,951.49	950,075.39	950,075.39
Total Indirect Costs	4,393,370.15	22,852,354.70	22,852,354.70
Over/(Under) Recovery	550,102.33	-459,492.11	-459,492.11

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	4,666,321.64	23,802,430.09	23,802,430.09
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	550,102.33	-459,492.11	-459,492.11
Total Projected Indirect 2007-2008 (Numerator)	4,116,219.31	24,261,922.20	24,261,922.20
Direct Costs	205,123,339.27	185,987,230.82	185,987,230.82
Rate for 2010-2011 **	2.01*	13.04*	13.04**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 81020
Form R0418

*** Final ***

School District of Ypsilanti
1885 Packard Road
Ypsilanti, MI 48197

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	854,464.23	6,383,996.99	6,383,996.99
2006-2007 Fixed Carry Forward	-122,719.36	-277,024.88	-277,024.88
Total Indirect Costs	977,183.59	6,661,021.87	6,661,021.87
2006-2007 Direct Costs	50,203,896.89	44,674,364.13	44,674,364.13
2008-2009 Rate	1.95*	14.91*	14.91**

Comparison:			
2008-2009 Actual Direct Costs	53,042,747.11	47,119,748.98	47,119,748.98
Indirect costs based on rate ** multiplied by actual direct costs	1,034,333.57	7,025,554.57	7,025,554.57
2008-2009 Actual Indirect Costs	1,016,553.92	6,939,552.05	6,939,552.05
2006-2007 Fixed Carry Forward	-122,719.36	-277,024.88	-277,024.88
Total Indirect Costs	1,139,273.28	7,216,576.93	7,216,576.93
Over/(Under) Recovery	-104,939.71	-191,022.36	-191,022.36

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,016,553.92	6,939,552.05	6,939,552.05
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-104,939.71	-191,022.36	-191,022.36
Total Projected Indirect 2007-2008 (Numerator)	1,121,493.63	7,130,574.41	7,130,574.41
Direct Costs	53,042,747.11	47,119,748.98	47,119,748.98
Rate for 2010-2011 **	2.11*	15.13*	15.13**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 81040
Form R0418

*** Final ***

Chelsea School District
500 E. Washington Street
Chelsea, MI 48118

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	919,951.61	3,738,538.85	3,738,538.85
2006-2007 Fixed Carry Forward	-70,096.56	0.00	0.00
Total Indirect Costs	990,048.17	3,738,538.85	3,738,538.85
2006-2007 Direct Costs	25,231,584.08	22,412,996.84	22,412,996.84
2008-2009 Rate	3.92*	16.68*	16.68**

Comparison:			
2008-2009 Actual Direct Costs	26,568,643.21	23,583,079.78	23,583,079.78
Indirect costs based on rate ** multiplied by actual direct costs	1,041,490.81	3,537,461.97	3,933,657.71
2008-2009 Actual Indirect Costs	928,758.13	3,914,321.56	3,914,321.56
2006-2007 Fixed Carry Forward	-70,096.56	0.00	0.00
Total Indirect Costs	998,854.69	3,914,321.56	3,914,321.56
Over/(Under) Recovery	42,636.12	0.00	19,336.15

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	928,758.13	3,914,321.56	3,914,321.56
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	42,636.12	0.00	19,336.15
Total Projected Indirect 2007-2008 (Numerator)	886,122.01	3,914,321.56	3,894,985.41
Direct Costs	26,568,643.21	23,583,079.78	23,583,079.78
Rate for 2010-2011 **	3.34*	16.60*	16.52**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 81050
Form R0418

Dexter Community School District
7714 Ann Arbor Street
Dexter, MI 48130

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	480,795.15	3,943,667.02	3,943,667.02
2006-2007 Fixed Carry Forward	177,902.05	190,300.60	190,300.60
Total Indirect Costs	302,893.10	3,753,366.42	3,753,366.42
2006-2007 Direct Costs	33,953,463.86	30,490,591.99	30,490,591.99
2008-2009 Rate	0.89*	12.31*	12.31**

Comparison:			
2008-2009 Actual Direct Costs	35,464,682.60	32,120,922.92	32,120,922.92
Indirect costs based on rate ** multiplied by actual direct costs	315,635.68	3,954,085.61	3,954,085.61
2008-2009 Actual Indirect Costs	541,383.87	3,885,143.55	3,885,143.55
2006-2007 Fixed Carry Forward	177,902.05	190,300.60	190,300.60
Total Indirect Costs	363,481.82	3,694,842.95	3,694,842.95
Over/(Under) Recovery	-47,846.14	259,242.66	259,242.66

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	541,383.87	3,885,143.55	3,885,143.55
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-47,846.14	259,242.66	259,242.66
Total Projected Indirect 2007-2008 (Numerator)	589,230.01	3,625,900.89	3,625,900.89
Direct Costs	35,464,682.60	32,120,922.92	32,120,922.92
Rate for 2010-2011 **	1.66*	11.29*	11.29**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 81070
Form R0418

Lincoln Consolidated School District
8970 Whittaker Road
Ypsilanti, MI 48197

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,537,103.34	5,881,768.88	5,881,768.88
2006-2007 Fixed Carry Forward	177,820.76	0.00	1,076,252.25
Total Indirect Costs	1,359,282.58	5,881,768.88	4,805,516.63
2006-2007 Direct Costs	46,162,940.13	41,818,274.59	41,818,274.59
2008-2009 Rate	2.94*	14.07*	11.49**

Comparison:			
2008-2009 Actual Direct Costs	46,688,012.08	42,606,801.24	42,606,801.24
Indirect costs based on rate ** multiplied by actual direct costs	1,372,627.56	5,994,776.93	4,895,521.46
2008-2009 Actual Indirect Costs	1,216,176.86	5,297,387.70	5,297,387.70
2006-2007 Fixed Carry Forward	177,820.76	0.00	1,076,252.25
Total Indirect Costs	1,038,356.10	5,297,387.70	4,221,135.45
Over/(Under) Recovery	334,271.46	697,389.23	674,386.01

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,216,176.86	5,297,387.70	5,297,387.70
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	334,271.46	697,389.23	674,386.01
Total Projected Indirect 2007-2008 (Numerator)	881,905.40	4,599,998.47	4,623,001.69
Direct Costs	46,688,012.08	42,606,801.24	42,606,801.24
Rate for 2010-2011 **	1.89*	10.80*	10.85**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 81080
Form R0418

*** Final ***

Manchester Community Schools
410 City Road
Manchester, MI 48158

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	309,426.87	1,813,945.14	1,813,945.14
2006-2007 Fixed Carry Forward	-73,823.62	0.00	-155,664.41
Total Indirect Costs	383,250.49	1,813,945.14	1,969,609.55
2006-2007 Direct Costs	12,014,787.33	10,510,269.06	10,510,269.06
2008-2009 Rate	3.19*	17.26*	18.74**

Comparison:			
2008-2009 Actual Direct Costs	11,893,221.35	10,552,117.86	10,552,117.86
Indirect costs based on rate ** multiplied by actual direct costs	379,393.76	1,582,817.68	1,977,466.89
2008-2009 Actual Indirect Costs	338,765.39	1,679,868.88	1,679,868.88
2006-2007 Fixed Carry Forward	-73,823.62	0.00	-155,664.41
Total Indirect Costs	412,589.01	1,679,868.88	1,835,533.29
Over/(Under) Recovery	-33,195.25	0.00	141,933.60

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	338,765.39	1,679,868.88	1,679,868.88
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-33,195.25	0.00	141,933.60
Total Projected Indirect 2007-2008 (Numerator)	371,960.64	1,679,868.88	1,537,935.28
Direct Costs	11,893,221.35	10,552,117.86	10,552,117.86
Rate for 2010-2011 **	3.13*	15.92*	14.57**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 81100
Form R0418

Milan Area Schools
100 Big Red Drive
Milan, MI 48160

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	365,087.69	2,967,941.33	2,967,941.33
2006-2007 Fixed Carry Forward	-18,105.15	0.00	278,237.44
Total Indirect Costs	383,192.84	2,967,941.33	2,689,703.89
2006-2007 Direct Costs	21,198,173.91	18,595,320.27	18,595,320.27
2008-2009 Rate	1.81*	15.96*	14.46**

Comparison:			
2008-2009 Actual Direct Costs	21,995,033.95	19,432,128.09	19,432,128.09
Indirect costs based on rate ** multiplied by actual direct costs	398,110.11	2,914,819.21	2,809,885.72
2008-2009 Actual Indirect Costs	412,158.15	2,975,064.01	2,975,064.01
2006-2007 Fixed Carry Forward	-18,105.15	0.00	278,237.44
Total Indirect Costs	430,263.30	2,975,064.01	2,696,826.57
Over/(Under) Recovery	-32,153.19	0.00	113,059.15

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	412,158.15	2,975,064.01	2,975,064.01
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-32,153.19	0.00	113,059.15
Total Projected Indirect 2007-2008 (Numerator)	444,311.34	2,975,064.01	2,862,004.86
Direct Costs	21,995,033.95	19,432,128.09	19,432,128.09
Rate for 2010-2011 **	2.02*	15.31*	14.73**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 81120
Form R0418

Saline Area Schools
200 N. Ann Arbor Street
Saline, MI 48176

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,174,637.61	6,041,936.01	6,041,936.01
2006-2007 Fixed Carry Forward	-145,825.25	-382,506.48	-382,506.48
Total Indirect Costs	1,320,462.86	6,424,442.49	6,424,442.49
2006-2007 Direct Costs	49,637,743.77	44,770,445.37	44,770,445.37
2008-2009 Rate	2.66*	14.35*	14.35**

Comparison:			
2008-2009 Actual Direct Costs	54,736,731.67	49,536,880.88	49,536,880.88
Indirect costs based on rate ** multiplied by actual direct costs	1,455,997.06	7,108,542.41	7,108,542.41
2008-2009 Actual Indirect Costs	1,264,239.28	6,464,090.07	6,464,090.07
2006-2007 Fixed Carry Forward	-145,825.25	-382,506.48	-382,506.48
Total Indirect Costs	1,410,064.53	6,846,596.55	6,846,596.55
Over/(Under) Recovery	45,932.53	261,945.86	261,945.86

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,264,239.28	6,464,090.07	6,464,090.07
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	45,932.53	261,945.86	261,945.86
Total Projected Indirect 2007-2008 (Numerator)	1,218,306.75	6,202,144.21	6,202,144.21
Direct Costs	54,736,731.67	49,536,880.88	49,536,880.88
Rate for 2010-2011 **	2.23*	12.52*	12.52**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 81140
Form R0418

Whitmore Lake Public Schools
8845 Whitmore Lake Road
Whitmore Lake, MI 48189

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	395,476.41	1,902,378.77	1,902,378.77
2006-2007 Fixed Carry Forward	-12,962.27	-500,333.19	-500,333.19
Total Indirect Costs	408,438.68	2,402,711.96	2,402,711.96
2006-2007 Direct Costs	12,479,970.11	10,973,067.75	10,973,067.75
2008-2009 Rate	3.27*	21.90*	21.90**

Comparison:			
2008-2009 Actual Direct Costs	11,670,713.35	10,234,873.11	10,234,873.11
Indirect costs based on rate ** multiplied by actual direct costs	381,632.33	1,535,230.97	2,241,437.21
2008-2009 Actual Indirect Costs	509,757.01	1,945,597.25	1,945,597.25
2006-2007 Fixed Carry Forward	-12,962.27	-500,333.19	-500,333.19
Total Indirect Costs	522,719.28	2,445,930.44	2,445,930.44
Over/(Under) Recovery	-141,086.95	0.00	-204,493.23

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	509,757.01	1,945,597.25	1,945,597.25
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-141,086.95	0.00	-204,493.23
Total Projected Indirect 2007-2008 (Numerator)	650,843.96	1,945,597.25	2,150,090.48
Direct Costs	11,670,713.35	10,234,873.11	10,234,873.11
Rate for 2010-2011 **	5.58*	19.01*	21.01**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 81150
Form R0418

Willow Run Community Schools
235 Spencer lane
Ypsilanti, MI 48198

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,098,136.07	4,552,734.23	4,552,734.23
2006-2007 Fixed Carry Forward	781,879.50	0.00	0.00
Total Indirect Costs	316,256.57	4,552,734.23	4,552,734.23
2006-2007 Direct Costs	27,557,523.13	24,102,924.97	24,102,924.97
2008-2009 Rate	1.15*	18.89*	18.89**

Comparison:			
2008-2009 Actual Direct Costs	23,516,148.05	20,435,287.39	20,435,287.39
Indirect costs based on rate ** multiplied by actual direct costs	270,435.70	3,065,293.11	3,860,225.79
2008-2009 Actual Indirect Costs	919,688.04	4,000,548.70	4,000,548.70
2006-2007 Fixed Carry Forward	781,879.50	0.00	0.00
Total Indirect Costs	137,808.54	4,000,548.70	4,000,548.70
Over/(Under) Recovery	132,627.16	0.00	-140,322.91

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	919,688.04	4,000,548.70	4,000,548.70
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	132,627.16	0.00	-140,322.91
Total Projected Indirect 2007-2008 (Numerator)	787,060.88	4,000,548.70	4,140,871.61
Direct Costs	23,516,148.05	20,435,287.39	20,435,287.39
Rate for 2010-2011 **	3.35*	19.58*	20.26**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 81901
Form R0418

*** Final ***

Honey Creek Community School
PO Box 1406
Ann Arbor, MI 48106

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	40,727.00	109,826.00	109,826.00
2006-2007 Fixed Carry Forward	-6,487.69	-11,521.40	-11,521.40
Total Indirect Costs	47,214.69	121,347.40	121,347.40
2006-2007 Direct Costs	1,336,644.00	1,267,545.00	1,267,545.00
2008-2009 Rate	3.53*	9.57*	9.57**

Comparison:			
2008-2009 Actual Direct Costs	1,770,911.00	1,670,671.00	1,670,671.00
Indirect costs based on rate ** multiplied by actual direct costs	62,513.16	159,883.21	159,883.21
2008-2009 Actual Indirect Costs	43,428.00	143,668.00	143,668.00
2006-2007 Fixed Carry Forward	-6,487.69	-11,521.40	-11,521.40
Total Indirect Costs	49,915.69	155,189.40	155,189.40
Over/(Under) Recovery	12,597.47	4,693.81	4,693.81

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	43,428.00	143,668.00	143,668.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	12,597.47	4,693.81	4,693.81
Total Projected Indirect 2007-2008 (Numerator)	30,830.53	138,974.19	138,974.19
Direct Costs	1,770,911.00	1,670,671.00	1,670,671.00
Rate for 2010-2011 **	1.74*	8.32*	8.32**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 81902
Form R0418

*** Final ***

Central Academy
2459 S. Industrial Highway
Ann Arbor, MI 48104

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	607,396.45	607,396.45
2006-2007 Fixed Carry Forward	2,854.70	0.00	0.00
Total Indirect Costs	-2,854.70	607,396.45	607,396.45
2006-2007 Direct Costs	3,171,887.43	2,564,490.98	2,564,490.98
2008-2009 Rate	0.00*	23.68*	23.68**

Comparison:			
2008-2009 Actual Direct Costs	3,679,097.12	2,825,059.68	2,825,059.68
Indirect costs based on rate ** multiplied by actual direct costs	0.00	423,758.95	668,974.13
2008-2009 Actual Indirect Costs	392,155.50	1,246,192.94	1,246,192.94
2006-2007 Fixed Carry Forward	2,854.70	0.00	0.00
Total Indirect Costs	389,300.80	1,246,192.94	1,246,192.94
Over/(Under) Recovery	0.00	0.00	-577,218.81

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	392,155.50	1,246,192.94	1,246,192.94
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-577,218.81
Total Projected Indirect 2007-2008 (Numerator)	392,155.50	1,246,192.94	1,823,411.75
Direct Costs	3,679,097.12	2,825,059.68	2,825,059.68
Rate for 2010-2011 **	10.66*	44.11*	64.54**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 81903
Form R0418

*** Final ***

Washtenaw Technical Middle College
P.O. Box D-1
Ann Arbor, MI 48106

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	257,610.91	370,238.91	370,238.91
2006-2007 Fixed Carry Forward	0.00	0.00	-48,683.41
Total Indirect Costs	257,610.91	370,238.91	418,922.32
2006-2007 Direct Costs	2,269,551.29	2,156,923.29	2,156,923.29
2008-2009 Rate	11.35*	17.17*	19.42**

Comparison:			
2008-2009 Actual Direct Costs	2,344,001.62	2,235,916.62	2,235,916.62
Indirect costs based on rate ** multiplied by actual direct costs	266,044.18	335,387.49	434,215.01
2008-2009 Actual Indirect Costs	291,669.01	399,754.01	399,754.01
2006-2007 Fixed Carry Forward	0.00	0.00	-48,683.41
Total Indirect Costs	291,669.01	399,754.01	448,437.42
Over/(Under) Recovery	-25,624.83	0.00	-14,222.41

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	291,669.01	399,754.01	399,754.01
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-25,624.83	0.00	-14,222.41
Total Projected Indirect 2007-2008 (Numerator)	317,293.84	399,754.01	413,976.42
Direct Costs	2,344,001.62	2,235,916.62	2,235,916.62
Rate for 2010-2011 **	13.54*	17.88*	18.51**

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

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 81904
Form R0418

Ann Arbor Learning Community
3980 Research Park Drive
Ann Arbor, MI 48108

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	42,686.17	408,807.80	408,807.80
2006-2007 Fixed Carry Forward	-39,431.04	0.00	0.00
Total Indirect Costs	82,117.21	408,807.80	408,807.80
2006-2007 Direct Costs	1,210,492.38	844,370.75	844,370.75
2008-2009 Rate	6.78*	48.42*	48.42**

Comparison:			
2008-2009 Actual Direct Costs	1,854,344.18	1,313,943.06	1,313,943.06
Indirect costs based on rate ** multiplied by actual direct costs	125,724.54	197,091.46	328,485.77
2008-2009 Actual Indirect Costs	55,671.89	596,073.01	596,073.01
2006-2007 Fixed Carry Forward	-39,431.04	0.00	0.00
Total Indirect Costs	95,102.93	596,073.01	596,073.01
Over/(Under) Recovery	30,621.61	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	55,671.89	596,073.01	596,073.01
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	30,621.61	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	25,050.28	596,073.01	596,073.01
Direct Costs	1,854,344.18	1,313,943.06	1,313,943.06
Rate for 2010-2011 **	1.35*	45.37*	45.37**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 81905
Form R0418

South Arbor Charter Academy
8200 Carpenter Road
Ypsilanti, MI 48197

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	245,694.00	1,604,626.00	1,604,626.00
2006-2007 Fixed Carry Forward	-99,726.31	0.00	0.00
Total Indirect Costs	345,420.31	1,604,626.00	1,604,626.00
2006-2007 Direct Costs	4,959,185.00	3,600,253.00	3,600,253.00
2008-2009 Rate	6.97*	44.57*	44.57**

Comparison:			
2008-2009 Actual Direct Costs	5,478,031.00	4,030,542.00	4,030,542.00
Indirect costs based on rate ** multiplied by actual direct costs	381,818.76	604,581.30	1,007,635.50
2008-2009 Actual Indirect Costs	289,988.00	1,737,477.00	1,737,477.00
2006-2007 Fixed Carry Forward	-99,726.31	0.00	0.00
Total Indirect Costs	389,714.31	1,737,477.00	1,737,477.00
Over/(Under) Recovery	-7,895.55	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	289,988.00	1,737,477.00	1,737,477.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-7,895.55	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	297,883.55	1,737,477.00	1,737,477.00
Direct Costs	5,478,031.00	4,030,542.00	4,030,542.00
Rate for 2010-2011 **	5.44*	43.11*	43.11**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 81906
Form R0418

Fortis Academy
3875 Golfside Drive
Ypsilanti, MI 48197

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	271,100.00	1,635,127.00	1,635,127.00
2006-2007 Fixed Carry Forward	-175,021.28	0.00	0.00
Total Indirect Costs	446,121.28	1,635,127.00	1,635,127.00
2006-2007 Direct Costs	5,083,530.00	3,719,503.00	3,719,503.00
2008-2009 Rate	8.78*	43.96*	43.96**

Comparison:			
2008-2009 Actual Direct Costs	5,628,641.00	4,336,313.00	4,336,313.00
Indirect costs based on rate ** multiplied by actual direct costs	494,194.68	650,446.95	1,084,078.25
2008-2009 Actual Indirect Costs	398,695.00	1,691,023.00	1,691,023.00
2006-2007 Fixed Carry Forward	-175,021.28	0.00	0.00
Total Indirect Costs	573,716.28	1,691,023.00	1,691,023.00
Over/(Under) Recovery	-79,521.60	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	398,695.00	1,691,023.00	1,691,023.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-79,521.60	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	478,216.60	1,691,023.00	1,691,023.00
Direct Costs	5,628,641.00	4,336,313.00	4,336,313.00
Rate for 2010-2011 **	8.50*	39.00*	39.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 81907
Form R0418

*** Final ***

Victory Academy Charter School
1715 Forest Ave
Ypsilanti, MI 48198

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	158,299.00	158,299.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	158,299.00	158,299.00
2006-2007 Direct Costs	1,123,646.00	965,347.00	965,347.00
2008-2009 Rate	0.00*	16.40*	16.40**

Comparison:			
2008-2009 Actual Direct Costs	1,030,175.25	858,535.97	858,535.97
Indirect costs based on rate ** multiplied by actual direct costs	0.00	128,780.40	140,799.90
2008-2009 Actual Indirect Costs	106,959.83	278,599.11	278,599.11
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	106,959.83	278,599.11	278,599.11
Over/(Under) Recovery	0.00	0.00	-137,799.21

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	106,959.83	278,599.11	278,599.11
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-137,799.21
Total Projected Indirect 2007-2008 (Numerator)	106,959.83	278,599.11	416,398.32
Direct Costs	1,030,175.25	858,535.97	858,535.97
Rate for 2010-2011 **	10.38*	32.45*	48.50**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 81908
Form R0418

*** Final ***

Eastern Washtenaw Multicultural Academy
5550 Platt Road
Ann Arbor, MI 48108

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	39,423.00	334,091.00	334,091.00
2006-2007 Fixed Carry Forward	-10,113.45	0.00	0.00
Total Indirect Costs	49,536.45	334,091.00	334,091.00
2006-2007 Direct Costs	1,167,711.00	873,043.00	873,043.00
2008-2009 Rate	4.24*	38.27*	38.27**

Comparison:			
2008-2009 Actual Direct Costs	1,614,383.81	1,261,249.30	1,261,249.30
Indirect costs based on rate ** multiplied by actual direct costs	68,449.87	189,187.40	315,312.33
2008-2009 Actual Indirect Costs	56,876.93	410,011.44	410,011.44
2006-2007 Fixed Carry Forward	-10,113.45	0.00	0.00
Total Indirect Costs	66,990.38	410,011.44	410,011.44
Over/(Under) Recovery	1,459.49	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	56,876.93	410,011.44	410,011.44
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	1,459.49	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	55,417.44	410,011.44	410,011.44
Direct Costs	1,614,383.81	1,261,249.30	1,261,249.30
Rate for 2010-2011 **	3.43*	32.51*	32.51**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82000
Form R0418

*** Final ***

Wayne RESA
P.O. Box 807
Wayne, MI 48184

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	9,888,917.21	11,815,270.16	11,815,270.16
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	9,888,917.21	11,815,270.16	11,815,270.16
2006-2007 Direct Costs	25,217,945.08	23,291,592.13	23,291,592.13
2008-2009 Rate	39.21*	50.73*	50.73**

Comparison:			
2008-2009 Actual Direct Costs	28,953,620.53	27,039,158.01	27,039,158.01
Indirect costs based on rate ** multiplied by actual direct costs	4,343,043.08	4,055,873.70	6,759,789.50
2008-2009 Actual Indirect Costs	11,298,858.30	13,213,320.82	13,213,320.82
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	11,298,858.30	13,213,320.82	13,213,320.82
Over/(Under) Recovery	0.00	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	11,298,858.30	13,213,320.82	13,213,320.82
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	11,298,858.30	13,213,320.82	13,213,320.82
Direct Costs	28,953,620.53	27,039,158.01	27,039,158.01
Rate for 2010-2011 **	39.02*	48.87*	48.87**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82010
Form R0418

*** Final ***

Detroit City School District
3011 W Grand Blvd,Fisher 14th Fl
Detroit, MI 48202

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	68,532,822.86	251,327,686.71	251,327,686.71
2006-2007 Fixed Carry Forward	26,790,771.73	0.00	0.00
Total Indirect Costs	41,742,051.13	251,327,686.71	251,327,686.71
2006-2007 Direct Costs	1,349,141,169.19	1,166,346,305.34	1,166,346,305.34
2008-2009 Rate	3.09*	21.55*	21.55**

Comparison:			
2008-2009 Actual Direct Costs	1,164,941,807.20	1,018,404,153.55	1,018,404,153.55
Indirect costs based on rate ** multiplied by actual direct costs	35,996,701.84	152,760,623.03	219,466,095.09
2008-2009 Actual Indirect Costs	52,275,569.71	198,813,223.36	198,813,223.36
2006-2007 Fixed Carry Forward	26,790,771.73	0.00	0.00
Total Indirect Costs	25,484,797.98	198,813,223.36	198,813,223.36
Over/(Under) Recovery	10,511,903.86	0.00	20,652,871.73

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	52,275,569.71	198,813,223.36	198,813,223.36
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	10,511,903.86	0.00	20,652,871.73
Total Projected Indirect 2007-2008 (Numerator)	41,763,665.85	198,813,223.36	178,160,351.63
Direct Costs	1,164,941,807.20	1,018,404,153.55	1,018,404,153.55
Rate for 2010-2011 **	3.59*	19.52*	17.49**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82020
Form R0418

*** Final ***

Allen Park Public Schools
9601 Vine Avenue
Allen Park, MI 48101

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	864,698.22	4,150,940.34	4,150,940.34
2006-2007 Fixed Carry Forward	-26,029.91	0.00	-412,427.27
Total Indirect Costs	890,728.13	4,150,940.34	4,563,367.61
2006-2007 Direct Costs	28,919,596.73	25,633,354.61	25,633,354.61
2008-2009 Rate	3.08*	16.19*	17.80**

Comparison:			
2008-2009 Actual Direct Costs	30,486,637.98	27,212,768.75	27,212,768.75
Indirect costs based on rate ** multiplied by actual direct costs	938,988.45	4,081,915.31	4,843,872.84
2008-2009 Actual Indirect Costs	893,891.99	4,167,761.22	4,167,761.22
2006-2007 Fixed Carry Forward	-26,029.91	0.00	-412,427.27
Total Indirect Costs	919,921.90	4,167,761.22	4,580,188.49
Over/(Under) Recovery	19,066.55	0.00	263,684.35

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	893,891.99	4,167,761.22	4,167,761.22
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	19,066.55	0.00	263,684.35
Total Projected Indirect 2007-2008 (Numerator)	874,825.44	4,167,761.22	3,904,076.87
Direct Costs	30,486,637.98	27,212,768.75	27,212,768.75
Rate for 2010-2011 **	2.87*	15.32*	14.35**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82030
Form R0418

*** Final ***

Dearborn City School District
18700 Audette Street
Dearborn, MI 48124

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	5,754,316.67	28,733,663.31	28,733,663.31
2006-2007 Fixed Carry Forward	972,672.41	0.00	0.00
Total Indirect Costs	4,781,644.26	28,733,663.31	28,733,663.31
2006-2007 Direct Costs	190,649,902.95	167,670,556.31	167,670,556.31
2008-2009 Rate	2.51*	17.14*	17.14**

Comparison:			
2008-2009 Actual Direct Costs	202,791,108.79	178,129,952.31	178,129,952.31
Indirect costs based on rate ** multiplied by actual direct costs	5,090,056.83	26,719,492.85	30,531,473.83
2008-2009 Actual Indirect Costs	5,897,503.66	30,558,660.14	30,558,660.14
2006-2007 Fixed Carry Forward	972,672.41	0.00	0.00
Total Indirect Costs	4,924,831.25	30,558,660.14	30,558,660.14
Over/(Under) Recovery	165,225.58	0.00	-27,186.31

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	5,897,503.66	30,558,660.14	30,558,660.14
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	165,225.58	0.00	-27,186.31
Total Projected Indirect 2007-2008 (Numerator)	5,732,278.08	30,558,660.14	30,585,846.45
Direct Costs	202,791,108.79	178,129,952.31	178,129,952.31
Rate for 2010-2011 **	2.83*	17.16*	17.17**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82040
Form R0418

Dearborn Heights School District #7
20629 Annapolis Street
Dearborn Heights, MI 48125

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	559,724.57	3,576,282.89	3,576,282.89
2006-2007 Fixed Carry Forward	-161,100.82	0.00	0.00
Total Indirect Costs	720,825.39	3,576,282.89	3,576,282.89
2006-2007 Direct Costs	24,110,831.36	21,094,273.04	21,094,273.04
2008-2009 Rate	2.99*	16.95*	16.95**

Comparison:			
2008-2009 Actual Direct Costs	25,890,562.48	23,033,158.93	23,033,158.93
Indirect costs based on rate ** multiplied by actual direct costs	774,127.82	3,454,973.84	3,904,120.44
2008-2009 Actual Indirect Costs	819,812.28	3,677,215.83	3,677,215.83
2006-2007 Fixed Carry Forward	-161,100.82	0.00	0.00
Total Indirect Costs	980,913.10	3,677,215.83	3,677,215.83
Over/(Under) Recovery	-206,785.28	0.00	226,904.61

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	819,812.28	3,677,215.83	3,677,215.83
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-206,785.28	0.00	226,904.61
Total Projected Indirect 2007-2008 (Numerator)	1,026,597.56	3,677,215.83	3,450,311.22
Direct Costs	25,890,562.48	23,033,158.93	23,033,158.93
Rate for 2010-2011 **	3.97*	15.96*	14.98**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82045
Form R0418

*** Final ***

Melvindale-North Allen Park Schools
18530 Prospect Street
Melvindale, MI 48122

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	637,616.30	3,485,448.33	3,485,448.33
2006-2007 Fixed Carry Forward	129,100.04	0.00	0.00
Total Indirect Costs	508,516.26	3,485,448.33	3,485,448.33
2006-2007 Direct Costs	24,151,818.57	21,303,986.54	21,303,986.54
2008-2009 Rate	2.11*	16.36*	16.36**

Comparison:			
2008-2009 Actual Direct Costs	24,471,660.18	21,536,514.28	21,536,514.28
Indirect costs based on rate ** multiplied by actual direct costs	516,352.03	3,230,477.14	3,523,373.74
2008-2009 Actual Indirect Costs	698,143.19	3,633,289.09	3,633,289.09
2006-2007 Fixed Carry Forward	129,100.04	0.00	0.00
Total Indirect Costs	569,043.15	3,633,289.09	3,633,289.09
Over/(Under) Recovery	-52,691.12	0.00	-109,915.35

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	698,143.19	3,633,289.09	3,633,289.09
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-52,691.12	0.00	-109,915.35
Total Projected Indirect 2007-2008 (Numerator)	750,834.31	3,633,289.09	3,743,204.44
Direct Costs	24,471,660.18	21,536,514.28	21,536,514.28
Rate for 2010-2011 **	3.07*	16.87*	17.38**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82050
Form R0418

*** Final ***

Garden City School District
1333 Radcliff Street
Garden City, MI 48135

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,557,314.38	6,688,755.72	6,688,755.72
2006-2007 Fixed Carry Forward	129,307.78	-81,602.29	-81,602.29
Total Indirect Costs	1,428,006.60	6,770,358.01	6,770,358.01
2006-2007 Direct Costs	61,561,569.77	56,430,128.43	56,430,128.43
2008-2009 Rate	2.32*	12.00*	12.00**

Comparison:			
2008-2009 Actual Direct Costs	59,368,108.05	54,720,407.78	54,720,407.78
Indirect costs based on rate ** multiplied by actual direct costs	1,377,340.11	6,566,448.93	6,566,448.93
2008-2009 Actual Indirect Costs	1,592,735.01	6,240,435.28	6,240,435.28
2006-2007 Fixed Carry Forward	129,307.78	-81,602.29	-81,602.29
Total Indirect Costs	1,463,427.23	6,322,037.57	6,322,037.57
Over/(Under) Recovery	-86,087.12	244,411.36	244,411.36

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,592,735.01	6,240,435.28	6,240,435.28
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-86,087.12	244,411.36	244,411.36
Total Projected Indirect 2007-2008 (Numerator)	1,678,822.13	5,996,023.92	5,996,023.92
Direct Costs	59,368,108.05	54,720,407.78	54,720,407.78
Rate for 2010-2011 **	2.83*	10.96*	10.96**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82055
Form R0418

*** Final ***

Grosse Pointe Public Schools
389 St. Clair Avenue
Grosse Pointe, MI 48230

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	3,226,175.71	15,492,254.22	15,492,254.22
2006-2007 Fixed Carry Forward	-387,800.54	0.00	0.00
Total Indirect Costs	3,613,976.25	15,492,254.22	15,492,254.22
2006-2007 Direct Costs	98,280,740.70	86,014,662.19	86,014,662.19
2008-2009 Rate	3.68*	18.01*	18.01**

Comparison:			
2008-2009 Actual Direct Costs	102,063,039.90	91,608,170.88	91,608,170.88
Indirect costs based on rate ** multiplied by actual direct costs	3,755,919.87	13,741,225.63	16,498,631.58
2008-2009 Actual Indirect Costs	3,213,672.44	13,668,541.46	13,668,541.46
2006-2007 Fixed Carry Forward	-387,800.54	0.00	0.00
Total Indirect Costs	3,601,472.98	13,668,541.46	13,668,541.46
Over/(Under) Recovery	154,446.89	0.00	2,830,090.12

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	3,213,672.44	13,668,541.46	13,668,541.46
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	154,446.89	0.00	2,830,090.12
Total Projected Indirect 2007-2008 (Numerator)	3,059,225.55	13,668,541.46	10,838,451.34
Direct Costs	102,063,039.90	91,608,170.88	91,608,170.88
Rate for 2010-2011 **	3.00*	14.92*	11.83**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82060
Form R0418

Hamtramck Public Schools
P.O. Box 12012
Hamtramck, MI 48212

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	470,647.84	4,318,838.40	4,318,838.40
2006-2007 Fixed Carry Forward	-3,610.29	0.00	-780,410.94
Total Indirect Costs	474,258.13	4,318,838.40	5,099,249.34
2006-2007 Direct Costs	29,702,532.37	25,854,341.81	25,854,341.81
2008-2009 Rate	1.60*	16.70*	19.72**

Comparison:			
2008-2009 Actual Direct Costs	30,181,483.67	26,262,641.92	26,262,641.92
Indirect costs based on rate ** multiplied by actual direct costs	482,903.74	3,939,396.29	5,178,992.99
2008-2009 Actual Indirect Costs	590,498.05	4,509,339.80	4,509,339.80
2006-2007 Fixed Carry Forward	-3,610.29	0.00	-780,410.94
Total Indirect Costs	594,108.34	4,509,339.80	5,289,750.74
Over/(Under) Recovery	-111,204.60	0.00	-110,757.75

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	590,498.05	4,509,339.80	4,509,339.80
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-111,204.60	0.00	-110,757.75
Total Projected Indirect 2007-2008 (Numerator)	701,702.65	4,509,339.80	4,620,097.55
Direct Costs	30,181,483.67	26,262,641.92	26,262,641.92
Rate for 2010-2011 **	2.32*	17.17*	17.59**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82070
Form R0418

*** Final ***

Highland Park City Schools
20 Bartlett Street
Highland Park, MI 48203

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	2,556,821.99	8,468,477.90	8,468,477.90
2006-2007 Fixed Carry Forward	-280,268.32	0.00	0.00
Total Indirect Costs	2,837,090.31	8,468,477.90	8,468,477.90
2006-2007 Direct Costs	30,479,682.17	24,568,026.26	24,568,026.26
2008-2009 Rate	9.31*	34.47*	34.47**

Comparison:			
2008-2009 Actual Direct Costs	28,370,394.78	22,734,150.18	22,734,150.18
Indirect costs based on rate ** multiplied by actual direct costs	2,641,283.75	3,410,122.53	5,683,537.55
2008-2009 Actual Indirect Costs	2,033,093.12	7,669,337.72	7,669,337.72
2006-2007 Fixed Carry Forward	-280,268.32	0.00	0.00
Total Indirect Costs	2,313,361.44	7,669,337.72	7,669,337.72
Over/(Under) Recovery	327,922.31	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	2,033,093.12	7,669,337.72	7,669,337.72
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	327,922.31	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	1,705,170.81	7,669,337.72	7,669,337.72
Direct Costs	28,370,394.78	22,734,150.18	22,734,150.18
Rate for 2010-2011 **	6.01*	33.73*	33.73**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82080
Form R0418

*** Final ***

School District of the City of Inkster
29115 Carlysle Street
Inkster, MI 48141

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,223,531.25	4,454,699.22	4,454,699.22
2006-2007 Fixed Carry Forward	543,351.89	0.00	0.00
Total Indirect Costs	680,179.36	4,454,699.22	4,454,699.22
2006-2007 Direct Costs	20,339,293.25	17,108,125.28	17,108,125.28
2008-2009 Rate	3.34*	26.04*	26.04**

Comparison:			
2008-2009 Actual Direct Costs	28,836,611.14	25,650,647.56	25,650,647.56
Indirect costs based on rate ** multiplied by actual direct costs	963,142.81	3,847,597.13	6,412,661.89
2008-2009 Actual Indirect Costs	1,870,856.05	5,056,819.63	5,056,819.63
2006-2007 Fixed Carry Forward	543,351.89	0.00	0.00
Total Indirect Costs	1,327,504.16	5,056,819.63	5,056,819.63
Over/(Under) Recovery	-364,361.35	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,870,856.05	5,056,819.63	5,056,819.63
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-364,361.35	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	2,235,217.40	5,056,819.63	5,056,819.63
Direct Costs	28,836,611.14	25,650,647.56	25,650,647.56
Rate for 2010-2011 **	7.75*	19.71*	19.71**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82090
Form R0418

*** Final ***

Lincoln Park Public Schools
1650 Champaign Road
Lincoln Park, MI 48146

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	512,833.88	7,379,499.33	7,379,499.33
2006-2007 Fixed Carry Forward	467,509.61	0.00	0.00
Total Indirect Costs	45,324.27	7,379,499.33	7,379,499.33
2006-2007 Direct Costs	50,017,525.10	43,150,859.65	43,150,859.65
2008-2009 Rate	0.09*	17.10*	17.10**

Comparison:			
2008-2009 Actual Direct Costs	48,625,915.74	41,943,839.90	41,943,839.90
Indirect costs based on rate ** multiplied by actual direct costs	43,763.32	6,291,575.99	7,172,396.62
2008-2009 Actual Indirect Costs	1,089,296.52	7,771,372.36	7,771,372.36
2006-2007 Fixed Carry Forward	467,509.61	0.00	0.00
Total Indirect Costs	621,786.91	7,771,372.36	7,771,372.36
Over/(Under) Recovery	-578,023.59	0.00	-598,975.74

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,089,296.52	7,771,372.36	7,771,372.36
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-578,023.59	0.00	-598,975.74
Total Projected Indirect 2007-2008 (Numerator)	1,667,320.11	7,771,372.36	8,370,348.10
Direct Costs	48,625,915.74	41,943,839.90	41,943,839.90
Rate for 2010-2011 **	3.43*	18.53*	19.96**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82095
Form R0418

Livonia Public Schools
15125 Farmington Road
Livonia, MI 48154

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	5,401,807.72	23,870,058.84	23,870,058.84
2006-2007 Fixed Carry Forward	199,802.58	0.00	2,202,101.77
Total Indirect Costs	5,202,005.14	23,870,058.84	21,667,957.07
2006-2007 Direct Costs	180,562,906.13	162,094,655.01	162,094,655.01
2008-2009 Rate	2.88*	14.73*	13.37**

Comparison:			
2008-2009 Actual Direct Costs	175,067,917.00	157,273,270.00	157,273,270.00
Indirect costs based on rate ** multiplied by actual direct costs	5,041,956.01	23,166,352.67	21,027,436.20
2008-2009 Actual Indirect Costs	5,001,775.00	22,796,422.00	22,796,422.00
2006-2007 Fixed Carry Forward	199,802.58	0.00	2,202,101.77
Total Indirect Costs	4,801,972.42	22,796,422.00	20,594,320.23
Over/(Under) Recovery	239,983.59	369,930.67	433,115.97

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	5,001,775.00	22,796,422.00	22,796,422.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	239,983.59	369,930.67	433,115.97
Total Projected Indirect 2007-2008 (Numerator)	4,761,791.41	22,426,491.33	22,363,306.03
Direct Costs	175,067,917.00	157,273,270.00	157,273,270.00
Rate for 2010-2011 **	2.72*	14.26*	14.22**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82100
Form R0418

Plymouth-Canton Community Schools
454 S. Harvey Street
Plymouth, MI 48170

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	3,285,888.14	21,442,221.25	21,442,221.25
2006-2007 Fixed Carry Forward	-394,460.27	0.00	1,377,854.88
Total Indirect Costs	3,680,348.41	21,442,221.25	20,064,366.37
2006-2007 Direct Costs	161,753,097.30	143,596,764.19	143,596,764.19
2008-2009 Rate	2.28*	14.93*	13.97**

Comparison:			
2008-2009 Actual Direct Costs	162,438,699.23	143,743,399.87	143,743,399.87
Indirect costs based on rate ** multiplied by actual direct costs	3,703,602.34	21,460,889.60	20,080,952.96
2008-2009 Actual Indirect Costs	3,768,020.14	22,463,319.50	22,463,319.50
2006-2007 Fixed Carry Forward	-394,460.27	0.00	1,377,854.88
Total Indirect Costs	4,162,480.41	22,463,319.50	21,085,464.62
Over/(Under) Recovery	-458,878.07	-1,002,429.90	-1,004,511.66

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	3,768,020.14	22,463,319.50	22,463,319.50
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-458,878.07	-1,002,429.90	-1,004,511.66
Total Projected Indirect 2007-2008 (Numerator)	4,226,898.21	23,465,749.40	23,467,831.16
Direct Costs	162,438,699.23	143,743,399.87	143,743,399.87
Rate for 2010-2011 **	2.60*	16.32*	16.33**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82110
Form R0418

*** Final ***

Redford Union School District
18499 Beech Daly Road
Redford, MI 48240

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,169,094.78	6,116,735.05	6,116,735.05
2006-2007 Fixed Carry Forward	-234,286.93	0.00	-485,339.81
Total Indirect Costs	1,403,381.71	6,116,735.05	6,602,074.86
2006-2007 Direct Costs	43,386,419.65	38,438,779.38	38,438,779.38
2008-2009 Rate	3.23*	15.91*	17.18**

Comparison:			
2008-2009 Actual Direct Costs	39,850,526.71	35,124,429.05	35,124,429.05
Indirect costs based on rate ** multiplied by actual direct costs	1,287,172.01	5,268,664.36	6,034,376.91
2008-2009 Actual Indirect Costs	1,221,304.37	5,947,402.03	5,947,402.03
2006-2007 Fixed Carry Forward	-234,286.93	0.00	-485,339.81
Total Indirect Costs	1,455,591.30	5,947,402.03	6,432,741.84
Over/(Under) Recovery	-168,419.29	0.00	-398,364.93

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,221,304.37	5,947,402.03	5,947,402.03
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-168,419.29	0.00	-398,364.93
Total Projected Indirect 2007-2008 (Numerator)	1,389,723.66	5,947,402.03	6,345,766.96
Direct Costs	39,850,526.71	35,124,429.05	35,124,429.05
Rate for 2010-2011 **	3.49*	16.93*	18.07**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82120
Form R0418

*** Final ***

River Rouge School District
1460 W. Coolidge Highway
River Rouge, MI 48218

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	489,950.02	2,764,786.97	2,764,786.97
2006-2007 Fixed Carry Forward	33,174.91	0.00	0.00
Total Indirect Costs	456,775.11	2,764,786.97	2,764,786.97
2006-2007 Direct Costs	16,094,483.66	13,819,646.71	13,819,646.71
2008-2009 Rate	2.84*	20.01*	20.01**

Comparison:			
2008-2009 Actual Direct Costs	12,517,514.66	9,971,005.00	9,971,005.00
Indirect costs based on rate ** multiplied by actual direct costs	355,497.42	1,495,650.75	1,995,198.10
2008-2009 Actual Indirect Costs	513,284.24	3,059,793.90	3,059,793.90
2006-2007 Fixed Carry Forward	33,174.91	0.00	0.00
Total Indirect Costs	480,109.33	3,059,793.90	3,059,793.90
Over/(Under) Recovery	-124,611.91	0.00	-1,064,595.80

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	513,284.24	3,059,793.90	3,059,793.90
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-124,611.91	0.00	-1,064,595.80
Total Projected Indirect 2007-2008 (Numerator)	637,896.15	3,059,793.90	4,124,389.70
Direct Costs	12,517,514.66	9,971,005.00	9,971,005.00
Rate for 2010-2011 **	5.10*	30.69*	41.36**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82130
Form R0418

*** Final ***

Romulus Community Schools
36540 Grant Road
Romulus, MI 48174

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,210,772.02	6,560,248.15	6,560,248.15
2006-2007 Fixed Carry Forward	289,843.58	0.00	0.00
Total Indirect Costs	920,928.44	6,560,248.15	6,560,248.15
2006-2007 Direct Costs	40,944,446.65	35,594,970.52	35,594,970.52
2008-2009 Rate	2.25*	18.43*	18.43**

Comparison:			
2008-2009 Actual Direct Costs	40,783,555.44	35,817,434.91	35,817,434.91
Indirect costs based on rate ** multiplied by actual direct costs	917,630.00	5,372,615.24	6,601,153.25
2008-2009 Actual Indirect Costs	1,964,720.62	6,930,841.15	6,930,841.15
2006-2007 Fixed Carry Forward	289,843.58	0.00	0.00
Total Indirect Costs	1,674,877.04	6,930,841.15	6,930,841.15
Over/(Under) Recovery	-757,247.04	0.00	-329,687.90

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,964,720.62	6,930,841.15	6,930,841.15
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-757,247.04	0.00	-329,687.90
Total Projected Indirect 2007-2008 (Numerator)	2,721,967.66	6,930,841.15	7,260,529.05
Direct Costs	40,783,555.44	35,817,434.91	35,817,434.91
Rate for 2010-2011 **	6.67*	19.35*	20.27**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82140
Form R0418

*** Final ***

South Redford School District
26141 Schoolcraft
Redford, MI 48239

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,019,182.47	4,624,072.96	4,624,072.96
2006-2007 Fixed Carry Forward	134,250.84	0.00	0.00
Total Indirect Costs	884,931.63	4,624,072.96	4,624,072.96
2006-2007 Direct Costs	31,070,122.56	27,465,232.07	27,465,232.07
2008-2009 Rate	2.85*	16.84*	16.84**

Comparison:			
2008-2009 Actual Direct Costs	31,314,236.04	28,205,157.81	28,205,157.81
Indirect costs based on rate ** multiplied by actual direct costs	892,455.73	4,230,773.67	4,749,748.58
2008-2009 Actual Indirect Costs	962,895.88	4,071,974.11	4,071,974.11
2006-2007 Fixed Carry Forward	134,250.84	0.00	0.00
Total Indirect Costs	828,645.04	4,071,974.11	4,071,974.11
Over/(Under) Recovery	63,810.69	0.00	677,774.47

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	962,895.88	4,071,974.11	4,071,974.11
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	63,810.69	0.00	677,774.47
Total Projected Indirect 2007-2008 (Numerator)	899,085.19	4,071,974.11	3,394,199.64
Direct Costs	31,314,236.04	28,205,157.81	28,205,157.81
Rate for 2010-2011 **	2.87*	14.44*	12.03**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82150
Form R0418

*** Final ***

Taylor School District
23033 Northline Road
Taylor, MI 48180

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	3,507,275.39	15,783,462.86	15,783,462.86
2006-2007 Fixed Carry Forward	496,619.52	0.00	0.00
Total Indirect Costs	3,010,655.87	15,783,462.86	15,783,462.86
2006-2007 Direct Costs	94,270,100.31	81,993,912.84	81,993,912.84
2008-2009 Rate	3.19*	19.25*	19.25**

Comparison:			
2008-2009 Actual Direct Costs	88,573,254.01	76,580,515.25	76,580,515.25
Indirect costs based on rate ** multiplied by actual direct costs	2,825,486.80	11,487,077.29	14,741,749.19
2008-2009 Actual Indirect Costs	3,352,714.73	15,345,453.49	15,345,453.49
2006-2007 Fixed Carry Forward	496,619.52	0.00	0.00
Total Indirect Costs	2,856,095.21	15,345,453.49	15,345,453.49
Over/(Under) Recovery	-30,608.41	0.00	-603,704.30

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	3,352,714.73	15,345,453.49	15,345,453.49
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-30,608.41	0.00	-603,704.30
Total Projected Indirect 2007-2008 (Numerator)	3,383,323.14	15,345,453.49	15,949,157.79
Direct Costs	88,573,254.01	76,580,515.25	76,580,515.25
Rate for 2010-2011 **	3.82*	20.04*	20.83**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82155
Form R0418

Trenton Public Schools
2603 Charlton Road
Trenton, MI 48183

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	420,985.87	3,828,947.70	3,828,947.70
2006-2007 Fixed Carry Forward	-11,574.90	0.00	315,153.74
Total Indirect Costs	432,560.77	3,828,947.70	3,513,793.96
2006-2007 Direct Costs	32,492,934.06	29,084,972.23	29,084,972.23
2008-2009 Rate	1.33*	13.16*	12.08**

Comparison:			
2008-2009 Actual Direct Costs	31,536,397.00	28,429,996.71	28,429,996.71
Indirect costs based on rate ** multiplied by actual direct costs	419,434.08	3,741,387.57	3,434,343.60
2008-2009 Actual Indirect Costs	877,538.67	3,983,938.96	3,983,938.96
2006-2007 Fixed Carry Forward	-11,574.90	0.00	315,153.74
Total Indirect Costs	889,113.57	3,983,938.96	3,668,785.22
Over/(Under) Recovery	-469,679.49	-242,551.39	-234,441.62

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	877,538.67	3,983,938.96	3,983,938.96
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-469,679.49	-242,551.39	-234,441.62
Total Projected Indirect 2007-2008 (Numerator)	1,347,218.16	4,226,490.35	4,218,380.58
Direct Costs	31,536,397.00	28,429,996.71	28,429,996.71
Rate for 2010-2011 **	4.27*	14.87*	14.84**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82160
Form R0418

*** Final ***

Wayne-Westland Community School District
36745 Marquette Street
Westland, MI 48185

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	2,964,188.81	19,308,730.01	19,308,730.01
2006-2007 Fixed Carry Forward	51,978.03	0.00	306,362.97
Total Indirect Costs	2,912,210.78	19,308,730.01	19,002,367.04
2006-2007 Direct Costs	136,869,069.47	120,524,528.27	120,524,528.27
2008-2009 Rate	2.13*	16.02*	15.77**

Comparison:			
2008-2009 Actual Direct Costs	137,180,164.73	120,435,518.64	120,435,518.64
Indirect costs based on rate ** multiplied by actual direct costs	2,921,937.51	18,065,327.80	18,992,681.29
2008-2009 Actual Indirect Costs	3,599,163.54	20,343,809.63	20,343,809.63
2006-2007 Fixed Carry Forward	51,978.03	0.00	306,362.97
Total Indirect Costs	3,547,185.51	20,343,809.63	20,037,446.66
Over/(Under) Recovery	-625,248.00	0.00	-1,044,765.37

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	3,599,163.54	20,343,809.63	20,343,809.63
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-625,248.00	0.00	-1,044,765.37
Total Projected Indirect 2007-2008 (Numerator)	4,224,411.54	20,343,809.63	21,388,575.00
Direct Costs	137,180,164.73	120,435,518.64	120,435,518.64
Rate for 2010-2011 **	3.08*	16.89*	17.76**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82170
Form R0418

*** Final ***

Wyandotte City School District
P.O. Box 130
Wyandotte, MI 48192

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,352,302.40	6,928,633.39	6,928,633.39
2006-2007 Fixed Carry Forward	220,474.12	0.00	147,219.19
Total Indirect Costs	1,131,828.28	6,928,633.39	6,781,414.20
2006-2007 Direct Costs	53,285,170.78	47,708,839.79	47,708,839.79
2008-2009 Rate	2.12*	14.52*	14.21**

Comparison:			
2008-2009 Actual Direct Costs	55,935,802.08	50,072,602.90	50,072,602.90
Indirect costs based on rate ** multiplied by actual direct costs	1,185,839.00	7,270,541.94	7,115,316.87
2008-2009 Actual Indirect Costs	1,439,353.68	7,302,552.86	7,302,552.86
2006-2007 Fixed Carry Forward	220,474.12	0.00	147,219.19
Total Indirect Costs	1,218,879.56	7,302,552.86	7,155,333.67
Over/(Under) Recovery	-33,040.56	-32,010.92	-40,016.80

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,439,353.68	7,302,552.86	7,302,552.86
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-33,040.56	-32,010.92	-40,016.80
Total Projected Indirect 2007-2008 (Numerator)	1,472,394.24	7,334,563.78	7,342,569.66
Direct Costs	55,935,802.08	50,072,602.90	50,072,602.90
Rate for 2010-2011 **	2.63*	14.65*	14.66**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82180
Form R0418

*** Final ***

Flat Rock Community Schools
28639 Division St.
Flat Rock, MI 48134

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	446,767.55	2,363,128.59	2,363,128.59
2006-2007 Fixed Carry Forward	-19,914.43	0.00	103,975.91
Total Indirect Costs	466,681.98	2,363,128.59	2,259,152.68
2006-2007 Direct Costs	15,952,521.39	14,036,160.35	14,036,160.35
2008-2009 Rate	2.93*	16.84*	16.10**

Comparison:			
2008-2009 Actual Direct Costs	17,380,763.66	15,199,355.44	15,199,355.44
Indirect costs based on rate ** multiplied by actual direct costs	509,256.38	2,279,903.32	2,447,096.23
2008-2009 Actual Indirect Costs	563,167.07	2,744,575.29	2,744,575.29
2006-2007 Fixed Carry Forward	-19,914.43	0.00	103,975.91
Total Indirect Costs	583,081.50	2,744,575.29	2,640,599.38
Over/(Under) Recovery	-73,825.12	0.00	-193,503.15

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	563,167.07	2,744,575.29	2,744,575.29
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-73,825.12	0.00	-193,503.15
Total Projected Indirect 2007-2008 (Numerator)	636,992.19	2,744,575.29	2,938,078.44
Direct Costs	17,380,763.66	15,199,355.44	15,199,355.44
Rate for 2010-2011 **	3.66*	18.06*	19.33**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82230
Form R0418

Crestwood School District
1501 N. Beech Daly Road
Dearborn Heights, MI 48127

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	247,152.25	3,245,632.80	3,245,632.80
2006-2007 Fixed Carry Forward	13,310.01	200,949.75	200,949.75
Total Indirect Costs	233,842.24	3,044,683.05	3,044,683.05
2006-2007 Direct Costs	28,311,114.91	25,312,634.36	25,312,634.36
2008-2009 Rate	0.83*	12.03*	12.03**

Comparison:			
2008-2009 Actual Direct Costs	29,708,763.22	26,640,724.44	26,640,724.44
Indirect costs based on rate ** multiplied by actual direct costs	246,582.73	3,204,879.15	3,204,879.15
2008-2009 Actual Indirect Costs	494,393.52	3,562,432.30	3,562,432.30
2006-2007 Fixed Carry Forward	13,310.01	200,949.75	200,949.75
Total Indirect Costs	481,083.51	3,361,482.55	3,361,482.55
Over/(Under) Recovery	-234,500.78	-156,603.40	-156,603.40

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	494,393.52	3,562,432.30	3,562,432.30
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-234,500.78	-156,603.40	-156,603.40
Total Projected Indirect 2007-2008 (Numerator)	728,894.30	3,719,035.70	3,719,035.70
Direct Costs	29,708,763.22	26,640,724.44	26,640,724.44
Rate for 2010-2011 **	2.45*	13.96*	13.96**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82240
Form R0418

Westwood Community Schools
3335 S. Beech Daly Road
Dearborn Heights, MI 48125

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,356,806.05	3,809,316.02	3,809,316.02
2006-2007 Fixed Carry Forward	-127,491.40	0.00	0.00
Total Indirect Costs	1,484,297.45	3,809,316.02	3,809,316.02
2006-2007 Direct Costs	22,554,171.21	20,101,661.24	20,101,661.24
2008-2009 Rate	6.58*	18.95*	18.95**

Comparison:			
2008-2009 Actual Direct Costs	22,963,368.88	20,757,665.56	20,757,665.56
Indirect costs based on rate ** multiplied by actual direct costs	1,510,989.67	3,113,649.83	3,933,577.62
2008-2009 Actual Indirect Costs	1,382,518.31	3,588,221.63	3,588,221.63
2006-2007 Fixed Carry Forward	-127,491.40	0.00	0.00
Total Indirect Costs	1,510,009.71	3,588,221.63	3,588,221.63
Over/(Under) Recovery	979.96	0.00	345,355.99

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,382,518.31	3,588,221.63	3,588,221.63
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	979.96	0.00	345,355.99
Total Projected Indirect 2007-2008 (Numerator)	1,381,538.35	3,588,221.63	3,242,865.64
Direct Costs	22,963,368.88	20,757,665.56	20,757,665.56
Rate for 2010-2011 **	6.02*	17.29*	15.62**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82250
Form R0418

*** Final ***

Ecorse Public School District
4024 W. Jefferson Avenue
Ecorse, MI 48229

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	226,739.32	2,407,913.19	2,407,913.19
2006-2007 Fixed Carry Forward	-79,158.18	0.00	0.00
Total Indirect Costs	305,897.50	2,407,913.19	2,407,913.19
2006-2007 Direct Costs	11,440,663.30	9,259,489.43	9,259,489.43
2008-2009 Rate	2.67*	26.00*	26.00**

Comparison:			
2008-2009 Actual Direct Costs	11,417,733.50	9,180,027.50	9,180,027.50
Indirect costs based on rate ** multiplied by actual direct costs	304,853.48	1,377,004.13	2,295,006.88
2008-2009 Actual Indirect Costs	206,696.09	2,444,402.09	2,444,402.09
2006-2007 Fixed Carry Forward	-79,158.18	0.00	0.00
Total Indirect Costs	285,854.27	2,444,402.09	2,444,402.09
Over/(Under) Recovery	18,999.21	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	206,696.09	2,444,402.09	2,444,402.09
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	18,999.21	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	187,696.88	2,444,402.09	2,444,402.09
Direct Costs	11,417,733.50	9,180,027.50	9,180,027.50
Rate for 2010-2011 **	1.64*	26.63*	26.63**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82290
Form R0418

Gibraltar School District
19370 Vreeland Road
Woodhaven, MI 48183

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	578,173.83	4,621,759.26	4,621,759.26
2006-2007 Fixed Carry Forward	95,211.67	0.00	0.00
Total Indirect Costs	482,962.16	4,621,759.26	4,621,759.26
2006-2007 Direct Costs	28,857,861.51	24,814,276.08	24,814,276.08
2008-2009 Rate	1.67*	18.63*	18.63**

Comparison:			
2008-2009 Actual Direct Costs	32,092,202.65	27,621,049.74	27,621,049.74
Indirect costs based on rate ** multiplied by actual direct costs	535,939.78	4,143,157.46	5,145,801.57
2008-2009 Actual Indirect Costs	814,166.60	5,285,319.51	5,285,319.51
2006-2007 Fixed Carry Forward	95,211.67	0.00	0.00
Total Indirect Costs	718,954.93	5,285,319.51	5,285,319.51
Over/(Under) Recovery	-183,015.15	0.00	-139,517.94

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	814,166.60	5,285,319.51	5,285,319.51
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-183,015.15	0.00	-139,517.94
Total Projected Indirect 2007-2008 (Numerator)	997,181.75	5,285,319.51	5,424,837.45
Direct Costs	32,092,202.65	27,621,049.74	27,621,049.74
Rate for 2010-2011 **	3.11*	19.14*	19.64**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82300
Form R0418

*** Final ***

Grosse Ile Township Schools
23276 E. River Road
Grosse Ile, MI 48138

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	563,854.76	2,854,379.61	2,854,379.61
2006-2007 Fixed Carry Forward	-62,628.72	0.00	0.00
Total Indirect Costs	626,483.48	2,854,379.61	2,854,379.61
2006-2007 Direct Costs	18,735,878.65	16,445,353.80	16,445,353.80
2008-2009 Rate	3.34*	17.36*	17.36**

Comparison:			
2008-2009 Actual Direct Costs	19,093,052.02	16,748,836.29	16,748,836.29
Indirect costs based on rate ** multiplied by actual direct costs	637,707.94	2,512,325.44	2,907,597.98
2008-2009 Actual Indirect Costs	554,736.87	2,898,952.60	2,898,952.60
2006-2007 Fixed Carry Forward	-62,628.72	0.00	0.00
Total Indirect Costs	617,365.59	2,898,952.60	2,898,952.60
Over/(Under) Recovery	20,342.35	0.00	8,645.38

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	554,736.87	2,898,952.60	2,898,952.60
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	20,342.35	0.00	8,645.38
Total Projected Indirect 2007-2008 (Numerator)	534,394.52	2,898,952.60	2,890,307.22
Direct Costs	19,093,052.02	16,748,836.29	16,748,836.29
Rate for 2010-2011 **	2.80*	17.31*	17.26**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82320
Form R0418

*** Final ***

City of Harper Woods Schools
20225 Beaconsfield Street
Harper Woods, MI 48225

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	393,648.73	1,849,388.35	1,849,388.35
2006-2007 Fixed Carry Forward	11,826.16	0.00	0.00
Total Indirect Costs	381,822.57	1,849,388.35	1,849,388.35
2006-2007 Direct Costs	11,293,493.82	9,837,754.20	9,837,754.20
2008-2009 Rate	3.38*	18.80*	18.80**

Comparison:			
2008-2009 Actual Direct Costs	12,152,822.31	10,555,360.74	10,555,360.74
Indirect costs based on rate ** multiplied by actual direct costs	410,765.39	1,583,304.11	1,984,407.82
2008-2009 Actual Indirect Costs	318,677.43	1,916,139.00	1,916,139.00
2006-2007 Fixed Carry Forward	11,826.16	0.00	0.00
Total Indirect Costs	306,851.27	1,916,139.00	1,916,139.00
Over/(Under) Recovery	103,914.12	0.00	68,268.82

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	318,677.43	1,916,139.00	1,916,139.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	103,914.12	0.00	68,268.82
Total Projected Indirect 2007-2008 (Numerator)	214,763.31	1,916,139.00	1,847,870.18
Direct Costs	12,152,822.31	10,555,360.74	10,555,360.74
Rate for 2010-2011 **	1.77*	18.15*	17.51**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82340
Form R0418

Huron School District
32044 Huron River Drive
New Boston, MI 48164

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	565,793.46	2,698,489.81	2,698,489.81
2006-2007 Fixed Carry Forward	31,574.80	0.00	315,275.43
Total Indirect Costs	534,218.66	2,698,489.81	2,383,214.38
2006-2007 Direct Costs	20,759,928.04	18,627,231.69	18,627,231.69
2008-2009 Rate	2.57*	14.49*	12.79**

Comparison:			
2008-2009 Actual Direct Costs	22,390,898.26	20,300,808.64	20,300,808.64
Indirect costs based on rate ** multiplied by actual direct costs	575,446.09	2,941,587.17	2,596,473.43
2008-2009 Actual Indirect Costs	672,404.52	2,762,494.14	2,762,494.14
2006-2007 Fixed Carry Forward	31,574.80	0.00	315,275.43
Total Indirect Costs	640,829.72	2,762,494.14	2,447,218.71
Over/(Under) Recovery	-65,383.63	179,093.03	149,254.72

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	672,404.52	2,762,494.14	2,762,494.14
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-65,383.63	179,093.03	149,254.72
Total Projected Indirect 2007-2008 (Numerator)	737,788.15	2,583,401.11	2,613,239.42
Direct Costs	22,390,898.26	20,300,808.64	20,300,808.64
Rate for 2010-2011 **	3.30*	12.73*	12.87**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82365
Form R0418

*** Final ***

Woodhaven-Brownstown School District
24821 Hall Road
Woodhaven, MI 48183

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,257,494.29	5,583,569.36	5,583,569.36
2006-2007 Fixed Carry Forward	-204,300.72	-411,558.76	-411,558.76
Total Indirect Costs	1,461,795.01	5,995,128.12	5,995,128.12
2006-2007 Direct Costs	45,990,985.53	41,664,910.46	41,664,910.46
2008-2009 Rate	3.18*	14.39*	14.39**

Comparison:			
2008-2009 Actual Direct Costs	46,871,453.22	42,541,414.02	42,541,414.02
Indirect costs based on rate ** multiplied by actual direct costs	1,490,512.21	6,121,709.48	6,121,709.48
2008-2009 Actual Indirect Costs	1,420,762.67	5,750,801.87	5,750,801.87
2006-2007 Fixed Carry Forward	-204,300.72	-411,558.76	-411,558.76
Total Indirect Costs	1,625,063.39	6,162,360.63	6,162,360.63
Over/(Under) Recovery	-134,551.18	-40,651.15	-40,651.15

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,420,762.67	5,750,801.87	5,750,801.87
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-134,551.18	-40,651.15	-40,651.15
Total Projected Indirect 2007-2008 (Numerator)	1,555,313.85	5,791,453.02	5,791,453.02
Direct Costs	46,871,453.22	42,541,414.02	42,541,414.02
Rate for 2010-2011 **	3.32*	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 2010-2011 Indirect Cost Rates
School District 82390
Form R0418

Northville Public Schools
501 W. Main Street
Northville, MI 48167

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,364,629.60	9,233,924.86	9,233,924.86
2006-2007 Fixed Carry Forward	263,421.69	0.00	977,725.75
Total Indirect Costs	1,101,207.91	9,233,924.86	8,256,199.11
2006-2007 Direct Costs	75,903,976.08	68,034,680.82	68,034,680.82
2008-2009 Rate	1.45*	13.57*	12.14**

Comparison:			
2008-2009 Actual Direct Costs	79,581,941.88	71,459,808.75	71,459,808.75
Indirect costs based on rate ** multiplied by actual direct costs	1,153,938.16	9,697,096.05	8,675,220.78
2008-2009 Actual Indirect Costs	1,537,290.90	9,659,424.03	9,659,424.03
2006-2007 Fixed Carry Forward	263,421.69	0.00	977,725.75
Total Indirect Costs	1,273,869.21	9,659,424.03	8,681,698.28
Over/(Under) Recovery	-119,931.05	37,672.02	-6,477.50

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,537,290.90	9,659,424.03	9,659,424.03
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-119,931.05	37,672.02	-6,477.50
Total Projected Indirect 2007-2008 (Numerator)	1,657,221.95	9,621,752.01	9,665,901.53
Direct Costs	79,581,941.88	71,459,808.75	71,459,808.75
Rate for 2010-2011 **	2.08*	13.46*	13.53**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82400
Form R0418

*** Final ***

Riverview Community School District
13425 Colvin Street
Riverview, MI 48193

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	671,023.74	3,337,764.11	3,337,764.11
2006-2007 Fixed Carry Forward	141,397.44	0.00	0.00
Total Indirect Costs	529,626.30	3,337,764.11	3,337,764.11
2006-2007 Direct Costs	21,609,964.62	18,943,224.25	18,943,224.25
2008-2009 Rate	2.45*	17.62*	17.62**

Comparison:			
2008-2009 Actual Direct Costs	22,149,818.81	19,253,556.75	19,253,556.75
Indirect costs based on rate ** multiplied by actual direct costs	542,670.56	2,888,033.51	3,392,476.70
2008-2009 Actual Indirect Costs	853,843.37	3,750,105.43	3,750,105.43
2006-2007 Fixed Carry Forward	141,397.44	0.00	0.00
Total Indirect Costs	712,445.93	3,750,105.43	3,750,105.43
Over/(Under) Recovery	-169,775.37	0.00	-357,628.73

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	853,843.37	3,750,105.43	3,750,105.43
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-169,775.37	0.00	-357,628.73
Total Projected Indirect 2007-2008 (Numerator)	1,023,618.74	3,750,105.43	4,107,734.16
Direct Costs	22,149,818.81	19,253,556.75	19,253,556.75
Rate for 2010-2011 **	4.62*	19.48*	21.33**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82405
Form R0418

Southgate Community School District
13305 Reeck Road Ste 100
Southgate, MI 48195

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,271,733.55	6,544,050.57	6,544,050.57
2006-2007 Fixed Carry Forward	-85,495.13	0.00	463,940.42
Total Indirect Costs	1,357,228.68	6,544,050.57	6,080,110.15
2006-2007 Direct Costs	48,870,072.74	43,597,755.72	43,597,755.72
2008-2009 Rate	2.78*	15.01*	13.95**

Comparison:			
2008-2009 Actual Direct Costs	51,366,033.96	45,989,804.33	45,989,804.33
Indirect costs based on rate ** multiplied by actual direct costs	1,427,975.74	6,898,470.65	6,415,577.70
2008-2009 Actual Indirect Costs	1,324,186.25	6,700,415.88	6,700,415.88
2006-2007 Fixed Carry Forward	-85,495.13	0.00	463,940.42
Total Indirect Costs	1,409,681.38	6,700,415.88	6,236,475.46
Over/(Under) Recovery	18,294.36	0.00	179,102.24

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,324,186.25	6,700,415.88	6,700,415.88
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	18,294.36	0.00	179,102.24
Total Projected Indirect 2007-2008 (Numerator)	1,305,891.89	6,700,415.88	6,521,313.64
Direct Costs	51,366,033.96	45,989,804.33	45,989,804.33
Rate for 2010-2011 **	2.54*	14.57*	14.18**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82430
Form R0418

Van Buren Public Schools
555 W. Columbia Avenue
Belleville, MI 48111

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,274,897.76	6,750,823.56	6,750,823.56
2006-2007 Fixed Carry Forward	-58,749.76	0.00	485,568.23
Total Indirect Costs	1,333,647.52	6,750,823.56	6,265,255.33
2006-2007 Direct Costs	52,651,267.21	47,175,341.41	47,175,341.41
2008-2009 Rate	2.53*	14.31*	13.28**

Comparison:			
2008-2009 Actual Direct Costs	53,167,967.57	47,213,673.22	47,213,673.22
Indirect costs based on rate ** multiplied by actual direct costs	1,345,149.58	6,756,276.64	6,269,975.80
2008-2009 Actual Indirect Costs	1,014,203.68	6,968,498.03	6,968,498.03
2006-2007 Fixed Carry Forward	-58,749.76	0.00	485,568.23
Total Indirect Costs	1,072,953.44	6,968,498.03	6,482,929.80
Over/(Under) Recovery	272,196.14	-212,221.39	-212,954.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,014,203.68	6,968,498.03	6,968,498.03
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	272,196.14	-212,221.39	-212,954.00
Total Projected Indirect 2007-2008 (Numerator)	742,007.54	7,180,719.42	7,181,452.03
Direct Costs	53,167,967.57	47,213,673.22	47,213,673.22
Rate for 2010-2011 **	1.40*	15.21*	15.21**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82701
Form R0418

*** Final ***

University Preparatory Science and Math
5100 John R
Detroit, MI 48202

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	0.00	0.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2006-2007 Direct Costs	0.00	0.00	0.00
2008-2009 Rate	0.00*	0.00*	0.00**

Comparison:			
2008-2009 Actual Direct Costs	1,485,829.42	1,235,308.90	1,235,308.90
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2008-2009 Actual Indirect Costs	162,561.81	413,082.33	413,082.33
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	162,561.81	413,082.33	413,082.33
Over/(Under) Recovery	0.00	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	162,561.81	413,082.33	413,082.33
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	162,561.81	413,082.33	413,082.33
Direct Costs	1,485,829.42	1,235,308.90	1,235,308.90
Rate for 2010-2011 **	10.94*	33.44*	33.44**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82702
Form R0418

*** Final ***

University Preparatory Academy
600 Antoinette
Detroit, MI 48202

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	0.00	0.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2006-2007 Direct Costs	0.00	0.00	0.00
2008-2009 Rate	0.00*	0.00*	0.00**

Comparison:			
2008-2009 Actual Direct Costs	12,961,589.56	11,708,237.26	11,708,237.26
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2008-2009 Actual Indirect Costs	1,674,436.01	2,927,788.31	2,927,788.31
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,674,436.01	2,927,788.31	2,927,788.31
Over/(Under) Recovery	0.00	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,674,436.01	2,927,788.31	2,927,788.31
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	1,674,436.01	2,927,788.31	2,927,788.31
Direct Costs	12,961,589.56	11,708,237.26	11,708,237.26
Rate for 2010-2011 **	12.92*	25.01*	25.01**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82716
Form R0418

*** Final ***

Vista Meadows Academy
22620 Woodward Ave.
Ferndale, MI 48220

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	0.00	0.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2006-2007 Direct Costs	0.00	0.00	0.00
2008-2009 Rate	0.00*	0.00*	0.00**

Comparison:			
2008-2009 Actual Direct Costs	398,050.78	364,616.02	364,616.02
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2008-2009 Actual Indirect Costs	24,067.43	57,502.19	57,502.19
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	24,067.43	57,502.19	57,502.19
Over/(Under) Recovery	0.00	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	24,067.43	57,502.19	57,502.19
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	24,067.43	57,502.19	57,502.19
Direct Costs	398,050.78	364,616.02	364,616.02
Rate for 2010-2011 **	6.05*	15.77*	15.77**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82902
Form R0418

Casa Richard Academy
2635 Howard
Detroit, MI 48216

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	29,755.51	153,816.87	153,816.87
2006-2007 Fixed Carry Forward	-18,327.93	-36,409.00	-36,409.00
Total Indirect Costs	48,083.44	190,225.87	190,225.87
2006-2007 Direct Costs	1,131,443.47	1,007,382.11	1,007,382.11
2008-2009 Rate	4.25*	18.88*	18.88**

Comparison:			
2008-2009 Actual Direct Costs	1,045,319.21	837,122.55	837,122.55
Indirect costs based on rate ** multiplied by actual direct costs	44,426.07	125,568.38	158,048.74
2008-2009 Actual Indirect Costs	11,740.57	219,937.23	219,937.23
2006-2007 Fixed Carry Forward	-18,327.93	-36,409.00	-36,409.00
Total Indirect Costs	30,068.50	256,346.23	256,346.23
Over/(Under) Recovery	14,357.57	0.00	-98,297.49

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	11,740.57	219,937.23	219,937.23
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	14,357.57	0.00	-98,297.49
Total Projected Indirect 2007-2008 (Numerator)	-2,617.00	219,937.23	318,234.72
Direct Costs	1,045,319.21	837,122.55	837,122.55
Rate for 2010-2011 **	0.00*	26.27*	38.02**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82903
Form R0418

Aisha Shule/WEB Dubois Prep. Academy Sch
20119 Wisconsin
Detroit, MI 48221

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	126,084.00	461,712.00	461,712.00
2006-2007 Fixed Carry Forward	88,464.18	0.00	0.00
Total Indirect Costs	37,619.82	461,712.00	461,712.00
2006-2007 Direct Costs	2,325,652.00	1,990,024.00	1,990,024.00
2008-2009 Rate	1.62*	23.20*	23.20**

Comparison:			
2008-2009 Actual Direct Costs	2,147,759.00	1,813,666.00	1,813,666.00
Indirect costs based on rate ** multiplied by actual direct costs	34,793.70	272,049.90	420,770.51
2008-2009 Actual Indirect Costs	163,550.00	497,643.00	497,643.00
2006-2007 Fixed Carry Forward	88,464.18	0.00	0.00
Total Indirect Costs	75,085.82	497,643.00	497,643.00
Over/(Under) Recovery	-40,292.12	0.00	-76,872.49

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	163,550.00	497,643.00	497,643.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-40,292.12	0.00	-76,872.49
Total Projected Indirect 2007-2008 (Numerator)	203,842.12	497,643.00	574,515.49
Direct Costs	2,147,759.00	1,813,666.00	1,813,666.00
Rate for 2010-2011 **	9.49*	27.44*	31.68**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82904
Form R0418

Plymouth Educational Center
1460 E. Forest Street
Detroit, MI 48207

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	455,538.90	1,357,334.70	1,357,334.70
2006-2007 Fixed Carry Forward	55,727.47	0.00	0.00
Total Indirect Costs	399,811.43	1,357,334.70	1,357,334.70
2006-2007 Direct Costs	6,996,106.76	6,094,310.96	6,094,310.96
2008-2009 Rate	5.71*	22.27*	22.27**

Comparison:			
2008-2009 Actual Direct Costs	8,073,752.84	6,846,037.87	6,846,037.87
Indirect costs based on rate ** multiplied by actual direct costs	461,011.29	1,026,905.68	1,524,612.63
2008-2009 Actual Indirect Costs	443,296.05	1,671,011.02	1,671,011.02
2006-2007 Fixed Carry Forward	55,727.47	0.00	0.00
Total Indirect Costs	387,568.58	1,671,011.02	1,671,011.02
Over/(Under) Recovery	73,442.71	0.00	-146,398.39

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	443,296.05	1,671,011.02	1,671,011.02
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	73,442.71	0.00	-146,398.39
Total Projected Indirect 2007-2008 (Numerator)	369,853.34	1,671,011.02	1,817,409.41
Direct Costs	8,073,752.84	6,846,037.87	6,846,037.87
Rate for 2010-2011 **	4.58*	24.41*	26.55**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82905
Form R0418

Nataki Talibah Schoolhouse of Detroit
19176 Northrop Street
Detroit, MI 48219

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	110,783.07	368,375.20	368,375.20
2006-2007 Fixed Carry Forward	-30,788.04	0.00	78,069.58
Total Indirect Costs	141,571.11	368,375.20	290,305.62
2006-2007 Direct Costs	3,018,680.22	2,761,088.09	2,761,088.09
2008-2009 Rate	4.69*	13.34*	10.51**

Comparison:			
2008-2009 Actual Direct Costs	3,028,845.36	2,730,635.15	2,730,635.15
Indirect costs based on rate ** multiplied by actual direct costs	142,052.85	364,266.73	286,989.75
2008-2009 Actual Indirect Costs	101,743.12	399,953.33	399,953.33
2006-2007 Fixed Carry Forward	-30,788.04	0.00	78,069.58
Total Indirect Costs	132,531.16	399,953.33	321,883.75
Over/(Under) Recovery	9,521.69	-35,686.60	-34,894.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	101,743.12	399,953.33	399,953.33
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	9,521.69	-35,686.60	-34,894.00
Total Projected Indirect 2007-2008 (Numerator)	92,221.43	435,639.93	434,847.33
Direct Costs	3,028,845.36	2,730,635.15	2,730,635.15
Rate for 2010-2011 **	3.04*	15.95*	15.92**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82907
Form R0418

*** Final ***

Michigan Technical Academy
23750 Elmira
Redford Township, MI 48239

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	338,925.90	2,112,988.45	2,112,988.45
2006-2007 Fixed Carry Forward	104,980.64	0.00	0.00
Total Indirect Costs	233,945.26	2,112,988.45	2,112,988.45
2006-2007 Direct Costs	9,330,271.38	7,556,208.83	7,556,208.83
2008-2009 Rate	2.51*	27.96*	27.96**

Comparison:			
2008-2009 Actual Direct Costs	8,989,735.84	7,523,239.23	7,523,239.23
Indirect costs based on rate ** multiplied by actual direct costs	225,642.37	1,128,485.88	1,880,809.81
2008-2009 Actual Indirect Costs	129,066.66	1,595,563.27	1,595,563.27
2006-2007 Fixed Carry Forward	104,980.64	0.00	0.00
Total Indirect Costs	24,086.02	1,595,563.27	1,595,563.27
Over/(Under) Recovery	201,556.35	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	129,066.66	1,595,563.27	1,595,563.27
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	201,556.35	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	-72,489.69	1,595,563.27	1,595,563.27
Direct Costs	8,989,735.84	7,523,239.23	7,523,239.23
Rate for 2010-2011 **	0.00*	21.21*	21.21**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82909
Form R0418

*** Final ***

Academy of Detroit-West
23749 Elmira
Redford, MI 48239

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	10,205.94	805,827.24	805,827.24
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	10,205.94	805,827.24	805,827.24
2006-2007 Direct Costs	3,037,699.49	2,242,078.19	2,242,078.19
2008-2009 Rate	0.34*	35.94*	35.94**

Comparison:			
2008-2009 Actual Direct Costs	3,189,693.56	2,417,476.76	2,417,476.76
Indirect costs based on rate ** multiplied by actual direct costs	10,844.96	362,621.51	604,369.19
2008-2009 Actual Indirect Costs	12,268.37	784,485.17	784,485.17
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	12,268.37	784,485.17	784,485.17
Over/(Under) Recovery	-1,423.41	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	12,268.37	784,485.17	784,485.17
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-1,423.41	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	13,691.78	784,485.17	784,485.17
Direct Costs	3,189,693.56	2,417,476.76	2,417,476.76
Rate for 2010-2011 **	0.43*	32.45*	32.45**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82910
Form R0418

Martin Luther King, Jr. Education Center
16827 Appoline Street
Detroit, MI 48235

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	5,177.00	211,958.00	211,958.00
2006-2007 Fixed Carry Forward	19,523.53	0.00	0.00
Total Indirect Costs	-14,346.53	211,958.00	211,958.00
2006-2007 Direct Costs	1,687,485.00	1,480,704.00	1,480,704.00
2008-2009 Rate	0.00*	14.31*	14.31**

Comparison:			
2008-2009 Actual Direct Costs	2,156,930.00	1,915,500.00	1,915,500.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	274,108.05	274,108.05
2008-2009 Actual Indirect Costs	30,190.00	271,620.00	271,620.00
2006-2007 Fixed Carry Forward	19,523.53	0.00	0.00
Total Indirect Costs	10,666.47	271,620.00	271,620.00
Over/(Under) Recovery	0.00	2,488.05	2,488.05

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	30,190.00	271,620.00	271,620.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	2,488.05	2,488.05
Total Projected Indirect 2007-2008 (Numerator)	30,190.00	269,131.95	269,131.95
Direct Costs	2,156,930.00	1,915,500.00	1,915,500.00
Rate for 2010-2011 **	1.40*	14.05*	14.05**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82911
Form R0418

*** Final ***

Gaudior Academy
27100 Avondale Avenue
Inkster, MI 48141

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	89,580.00	285,203.00	285,203.00
2006-2007 Fixed Carry Forward	35,248.84	0.00	0.00
Total Indirect Costs	54,331.16	285,203.00	285,203.00
2006-2007 Direct Costs	1,543,100.00	1,347,477.00	1,347,477.00
2008-2009 Rate	3.52*	21.17*	21.17**

Comparison:			
2008-2009 Actual Direct Costs	1,598,489.00	1,379,827.00	1,379,827.00
Indirect costs based on rate ** multiplied by actual direct costs	56,266.81	206,974.05	292,109.38
2008-2009 Actual Indirect Costs	94,918.00	313,580.00	313,580.00
2006-2007 Fixed Carry Forward	35,248.84	0.00	0.00
Total Indirect Costs	59,669.16	313,580.00	313,580.00
Over/(Under) Recovery	-3,402.35	0.00	-21,470.62

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	94,918.00	313,580.00	313,580.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-3,402.35	0.00	-21,470.62
Total Projected Indirect 2007-2008 (Numerator)	98,320.35	313,580.00	335,050.62
Direct Costs	1,598,489.00	1,379,827.00	1,379,827.00
Rate for 2010-2011 **	6.15*	22.73*	24.28**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82912
Form R0418

*** Final ***

Academy of Westland
300 S. Henry Ruff Road
Westland, MI 48186

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	10,944.47	782,165.73	782,165.73
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	10,944.47	782,165.73	782,165.73
2006-2007 Direct Costs	2,899,802.82	2,128,581.56	2,128,581.56
2008-2009 Rate	0.38*	36.75*	36.75**

Comparison:			
2008-2009 Actual Direct Costs	3,246,360.35	2,519,495.93	2,519,495.93
Indirect costs based on rate ** multiplied by actual direct costs	12,336.17	377,924.39	629,873.98
2008-2009 Actual Indirect Costs	6,096.96	732,961.38	732,961.38
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	6,096.96	732,961.38	732,961.38
Over/(Under) Recovery	6,239.21	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	6,096.96	732,961.38	732,961.38
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	6,239.21	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	-142.25	732,961.38	732,961.38
Direct Costs	3,246,360.35	2,519,495.93	2,519,495.93
Rate for 2010-2011 **	0.00*	29.09*	29.09**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82913
Form R0418

*** Final ***

Woodward Academy
951 E. Lafayette Street
Detroit, MI 48207

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	246,959.38	1,034,113.07	1,034,113.07
2006-2007 Fixed Carry Forward	-35,272.30	0.00	0.00
Total Indirect Costs	282,231.68	1,034,113.07	1,034,113.07
2006-2007 Direct Costs	4,869,343.93	4,082,190.24	4,082,190.24
2008-2009 Rate	5.80*	25.33*	25.33**

Comparison:			
2008-2009 Actual Direct Costs	5,238,700.59	4,217,357.83	4,217,357.83
Indirect costs based on rate ** multiplied by actual direct costs	303,844.63	632,603.67	1,054,339.46
2008-2009 Actual Indirect Costs	301,096.27	1,322,439.03	1,322,439.03
2006-2007 Fixed Carry Forward	-35,272.30	0.00	0.00
Total Indirect Costs	336,368.57	1,322,439.03	1,322,439.03
Over/(Under) Recovery	-32,523.94	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	301,096.27	1,322,439.03	1,322,439.03
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-32,523.94	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	333,620.21	1,322,439.03	1,322,439.03
Direct Costs	5,238,700.59	4,217,357.83	4,217,357.83
Rate for 2010-2011 **	6.37*	31.36*	31.36**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82914
Form R0418

Colin Powell Academy
4800 Coplin Street
Detroit, MI 48215

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	169,515.79	804,047.07	804,047.07
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	169,515.79	804,047.07	804,047.07
2006-2007 Direct Costs	3,983,596.84	3,349,065.56	3,349,065.56
2008-2009 Rate	4.26*	24.01*	24.01**

Comparison:			
2008-2009 Actual Direct Costs	4,478,124.34	3,579,622.41	3,579,622.41
Indirect costs based on rate ** multiplied by actual direct costs	190,768.10	536,943.36	859,467.34
2008-2009 Actual Indirect Costs	172,606.21	1,071,108.14	1,071,108.14
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	172,606.21	1,071,108.14	1,071,108.14
Over/(Under) Recovery	18,161.89	0.00	-211,640.80

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	172,606.21	1,071,108.14	1,071,108.14
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	18,161.89	0.00	-211,640.80
Total Projected Indirect 2007-2008 (Numerator)	154,444.32	1,071,108.14	1,282,748.94
Direct Costs	4,478,124.34	3,579,622.41	3,579,622.41
Rate for 2010-2011 **	3.45*	29.92*	35.83**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82915
Form R0418

*** Final ***

Eaton Academy
21450 Universal Avenue
Eastpointe, MI 48021

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	74,696.00	1,244,047.00	1,244,047.00
2006-2007 Fixed Carry Forward	5,641.09	0.00	0.00
Total Indirect Costs	69,054.91	1,244,047.00	1,244,047.00
2006-2007 Direct Costs	3,577,740.00	2,408,389.00	2,408,389.00
2008-2009 Rate	1.93*	51.65*	51.65**

Comparison:			
2008-2009 Actual Direct Costs	3,662,684.00	3,024,280.00	3,024,280.00
Indirect costs based on rate ** multiplied by actual direct costs	70,689.80	453,642.00	756,070.00
2008-2009 Actual Indirect Costs	49,090.00	687,494.00	687,494.00
2006-2007 Fixed Carry Forward	5,641.09	0.00	0.00
Total Indirect Costs	43,448.91	687,494.00	687,494.00
Over/(Under) Recovery	27,240.89	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	49,090.00	687,494.00	687,494.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	27,240.89	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	21,849.11	687,494.00	687,494.00
Direct Costs	3,662,684.00	3,024,280.00	3,024,280.00
Rate for 2010-2011 **	0.60*	22.73*	22.73**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82916
Form R0418

*** Final ***

Summit Academy
P.O. Box 310, 30100 Olmstead
Flat Rock, MI 48134

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	148,630.00	496,106.00	496,106.00
2006-2007 Fixed Carry Forward	119,841.13	0.00	0.00
Total Indirect Costs	28,788.87	496,106.00	496,106.00
2006-2007 Direct Costs	3,169,671.00	2,822,195.00	2,822,195.00
2008-2009 Rate	0.91*	17.58*	17.58**

Comparison:			
2008-2009 Actual Direct Costs	2,989,494.00	2,719,283.00	2,719,283.00
Indirect costs based on rate ** multiplied by actual direct costs	27,204.40	407,892.45	478,049.95
2008-2009 Actual Indirect Costs	74,521.00	344,732.00	344,732.00
2006-2007 Fixed Carry Forward	119,841.13	0.00	0.00
Total Indirect Costs	-45,320.13	344,732.00	344,732.00
Over/(Under) Recovery	72,524.53	0.00	133,317.95

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	74,521.00	344,732.00	344,732.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	72,524.53	0.00	133,317.95
Total Projected Indirect 2007-2008 (Numerator)	1,996.47	344,732.00	211,414.05
Direct Costs	2,989,494.00	2,719,283.00	2,719,283.00
Rate for 2010-2011 **	0.07*	12.68*	7.77**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82917
Form R0418

Michigan Health Academy
5845 Auburn
Detroit, MI 48228

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	19,509.74	291,203.49	291,203.49
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	19,509.74	291,203.49	291,203.49
2006-2007 Direct Costs	1,290,537.72	1,018,843.97	1,018,843.97
2008-2009 Rate	1.51*	28.58*	28.58**

Comparison:			
2008-2009 Actual Direct Costs	1,649,293.64	1,355,221.56	1,355,221.56
Indirect costs based on rate ** multiplied by actual direct costs	24,904.33	203,283.23	338,805.39
2008-2009 Actual Indirect Costs	18,148.60	312,220.68	312,220.68
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	18,148.60	312,220.68	312,220.68
Over/(Under) Recovery	6,755.73	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	18,148.60	312,220.68	312,220.68
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	6,755.73	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	11,392.87	312,220.68	312,220.68
Direct Costs	1,649,293.64	1,355,221.56	1,355,221.56
Rate for 2010-2011 **	0.69*	23.04*	23.04**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82918
Form R0418

Cesar Chavez Academy
8126 W. Vernor Highway
Detroit, MI 48209

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	556,506.83	1,794,476.59	1,794,476.59
2006-2007 Fixed Carry Forward	52,006.36	0.00	0.00
Total Indirect Costs	504,500.47	1,794,476.59	1,794,476.59
2006-2007 Direct Costs	10,657,441.54	9,419,471.78	9,419,471.78
2008-2009 Rate	4.73*	19.05*	19.05**

Comparison:			
2008-2009 Actual Direct Costs	12,044,748.45	10,814,525.88	10,814,525.88
Indirect costs based on rate ** multiplied by actual direct costs	569,716.60	1,622,178.88	2,060,167.18
2008-2009 Actual Indirect Costs	595,708.26	1,825,930.83	1,825,930.83
2006-2007 Fixed Carry Forward	52,006.36	0.00	0.00
Total Indirect Costs	543,701.90	1,825,930.83	1,825,930.83
Over/(Under) Recovery	26,014.70	0.00	234,236.35

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	595,708.26	1,825,930.83	1,825,930.83
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	26,014.70	0.00	234,236.35
Total Projected Indirect 2007-2008 (Numerator)	569,693.56	1,825,930.83	1,591,694.48
Direct Costs	12,044,748.45	10,814,525.88	10,814,525.88
Rate for 2010-2011 **	4.73*	16.88*	14.72**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82919
Form R0418

*** Final ***

Commonwealth Community Devel. Academy
13477 Eureka
Detroit, MI 48238

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	115,875.98	770,777.95	770,777.95
2006-2007 Fixed Carry Forward	22,882.59	0.00	0.00
Total Indirect Costs	92,993.39	770,777.95	770,777.95
2006-2007 Direct Costs	2,733,364.10	2,078,462.13	2,078,462.13
2008-2009 Rate	3.40*	37.08*	37.08**

Comparison:			
2008-2009 Actual Direct Costs	2,553,799.00	1,961,406.00	1,961,406.00
Indirect costs based on rate ** multiplied by actual direct costs	86,829.17	294,210.90	490,351.50
2008-2009 Actual Indirect Costs	108,590.00	700,983.00	700,983.00
2006-2007 Fixed Carry Forward	22,882.59	0.00	0.00
Total Indirect Costs	85,707.41	700,983.00	700,983.00
Over/(Under) Recovery	1,121.76	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	108,590.00	700,983.00	700,983.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	1,121.76	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	107,468.24	700,983.00	700,983.00
Direct Costs	2,553,799.00	1,961,406.00	1,961,406.00
Rate for 2010-2011 **	4.21*	35.74*	35.74**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82921
Form R0418

*** Final ***

Academy for Business and Technology
19625 Wood
Melvindale, MI 48122

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	378,173.50	1,288,688.97	1,288,688.97
2006-2007 Fixed Carry Forward	-32,232.04	0.00	0.00
Total Indirect Costs	410,405.54	1,288,688.97	1,288,688.97
2006-2007 Direct Costs	5,619,111.43	4,708,595.96	4,708,595.96
2008-2009 Rate	7.30*	27.37*	27.37**

Comparison:			
2008-2009 Actual Direct Costs	6,005,795.90	5,056,537.55	5,056,537.55
Indirect costs based on rate ** multiplied by actual direct costs	438,423.10	758,480.63	1,264,134.39
2008-2009 Actual Indirect Costs	406,403.61	1,355,661.96	1,355,661.96
2006-2007 Fixed Carry Forward	-32,232.04	0.00	0.00
Total Indirect Costs	438,635.65	1,355,661.96	1,355,661.96
Over/(Under) Recovery	-212.55	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	406,403.61	1,355,661.96	1,355,661.96
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-212.55	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	406,616.16	1,355,661.96	1,355,661.96
Direct Costs	6,005,795.90	5,056,537.55	5,056,537.55
Rate for 2010-2011 **	6.77*	26.81*	26.81**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82922
Form R0418

*** Final ***

Nsoroma Institute
20045 Joann
Detroit, MI 48205

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	441,259.00	725,771.00	725,771.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	441,259.00	725,771.00	725,771.00
2006-2007 Direct Costs	1,700,182.00	1,415,670.00	1,415,670.00
2008-2009 Rate	25.95*	51.27*	51.27**

Comparison:			
2008-2009 Actual Direct Costs	1,390,497.09	961,723.80	961,723.80
Indirect costs based on rate ** multiplied by actual direct costs	208,574.56	144,258.57	240,430.95
2008-2009 Actual Indirect Costs	254,418.50	683,191.79	683,191.79
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	254,418.50	683,191.79	683,191.79
Over/(Under) Recovery	0.00	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	254,418.50	683,191.79	683,191.79
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	254,418.50	683,191.79	683,191.79
Direct Costs	1,390,497.09	961,723.80	961,723.80
Rate for 2010-2011 **	18.30*	71.04*	71.04**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82923
Form R0418

Chandler Park Academy
20100 Kelly Road
Harper Woods, MI 48225

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	2,760.08	1,020,759.89	1,020,759.89
2006-2007 Fixed Carry Forward	7,472.48	0.00	0.00
Total Indirect Costs	-4,712.40	1,020,759.89	1,020,759.89
2006-2007 Direct Costs	6,821,706.31	5,803,706.50	5,803,706.50
2008-2009 Rate	0.00*	17.59*	17.59**

Comparison:			
2008-2009 Actual Direct Costs	11,425,172.40	10,089,300.42	10,089,300.42
Indirect costs based on rate ** multiplied by actual direct costs	0.00	1,513,395.06	1,774,707.94
2008-2009 Actual Indirect Costs	3,278.53	1,339,150.51	1,339,150.51
2006-2007 Fixed Carry Forward	7,472.48	0.00	0.00
Total Indirect Costs	-4,193.95	1,339,150.51	1,339,150.51
Over/(Under) Recovery	0.00	0.00	435,557.43

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	3,278.53	1,339,150.51	1,339,150.51
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	435,557.43
Total Projected Indirect 2007-2008 (Numerator)	3,278.53	1,339,150.51	903,593.08
Direct Costs	11,425,172.40	10,089,300.42	10,089,300.42
Rate for 2010-2011 **	0.03*	13.27*	8.96**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82924
Form R0418

*** Final ***

Marvin L. Winans Academy of Performing A
7616 E. Nevada Street
Detroit, MI 48234

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	1,115,764.47	2,673,317.09	2,673,317.09
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,115,764.47	2,673,317.09	2,673,317.09
2006-2007 Direct Costs	7,475,327.44	5,917,774.82	5,917,774.82
2008-2009 Rate	14.93*	45.17*	45.17**

Comparison:			
2008-2009 Actual Direct Costs	10,453,028.00	8,761,518.00	8,761,518.00
Indirect costs based on rate ** multiplied by actual direct costs	1,560,637.08	1,314,227.70	2,190,379.50
2008-2009 Actual Indirect Costs	69,192.00	1,760,702.00	1,760,702.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	69,192.00	1,760,702.00	1,760,702.00
Over/(Under) Recovery	1,491,445.08	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	69,192.00	1,760,702.00	1,760,702.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	1,491,445.08	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	-1,422,253.08	1,760,702.00	1,760,702.00
Direct Costs	10,453,028.00	8,761,518.00	8,761,518.00
Rate for 2010-2011 **	0.00*	20.10*	20.10**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82925
Form R0418

*** Final ***

Detroit Community Schools
12675 Burt Road
Detroit, MI 48228

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	157,907.25	885,074.05	885,074.05
2006-2007 Fixed Carry Forward	177,678.15	0.00	0.00
Total Indirect Costs	-19,770.90	885,074.05	885,074.05
2006-2007 Direct Costs	5,179,337.30	4,452,170.50	4,452,170.50
2008-2009 Rate	0.00*	19.88*	19.88**

Comparison:			
2008-2009 Actual Direct Costs	6,306,484.59	5,565,830.69	5,565,830.69
Indirect costs based on rate ** multiplied by actual direct costs	0.00	834,874.60	1,106,487.14
2008-2009 Actual Indirect Costs	377,607.75	1,118,261.65	1,118,261.65
2006-2007 Fixed Carry Forward	177,678.15	0.00	0.00
Total Indirect Costs	199,929.60	1,118,261.65	1,118,261.65
Over/(Under) Recovery	0.00	0.00	-11,774.51

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	377,607.75	1,118,261.65	1,118,261.65
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-11,774.51
Total Projected Indirect 2007-2008 (Numerator)	377,607.75	1,118,261.65	1,130,036.16
Direct Costs	6,306,484.59	5,565,830.69	5,565,830.69
Rate for 2010-2011 **	5.99*	20.09*	20.30**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82926
Form R0418

*** Final ***

Henry Ford Academy
P.O. Box 1148
Dearborn, MI 48121

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	220,525.60	902,698.10	902,698.10
2006-2007 Fixed Carry Forward	25,857.43	0.00	0.00
Total Indirect Costs	194,668.17	902,698.10	902,698.10
2006-2007 Direct Costs	3,696,392.95	3,014,220.45	3,014,220.45
2008-2009 Rate	5.27*	29.95*	29.95**

Comparison:			
2008-2009 Actual Direct Costs	3,758,038.58	3,062,488.10	3,062,488.10
Indirect costs based on rate ** multiplied by actual direct costs	198,048.63	459,373.22	765,622.03
2008-2009 Actual Indirect Costs	309,375.78	1,004,926.26	1,004,926.26
2006-2007 Fixed Carry Forward	25,857.43	0.00	0.00
Total Indirect Costs	283,518.35	1,004,926.26	1,004,926.26
Over/(Under) Recovery	-85,469.72	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	309,375.78	1,004,926.26	1,004,926.26
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-85,469.72	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	394,845.50	1,004,926.26	1,004,926.26
Direct Costs	3,758,038.58	3,062,488.10	3,062,488.10
Rate for 2010-2011 **	10.51*	32.81*	32.81**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82927
Form R0418

*** Final ***

HEART Academy
19800 Anita
Harper Woods, MI 48225

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	26,461.98	413,871.41	413,871.41
2006-2007 Fixed Carry Forward	-16,585.62	0.00	0.00
Total Indirect Costs	43,047.60	413,871.41	413,871.41
2006-2007 Direct Costs	1,899,300.54	1,511,891.11	1,511,891.11
2008-2009 Rate	2.27*	27.37*	27.37**

Comparison:			
2008-2009 Actual Direct Costs	1,790,223.86	1,431,309.17	1,431,309.17
Indirect costs based on rate ** multiplied by actual direct costs	40,638.08	214,696.38	357,827.29
2008-2009 Actual Indirect Costs	15,553.85	374,468.54	374,468.54
2006-2007 Fixed Carry Forward	-16,585.62	0.00	0.00
Total Indirect Costs	32,139.47	374,468.54	374,468.54
Over/(Under) Recovery	8,498.61	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	15,553.85	374,468.54	374,468.54
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	8,498.61	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	7,055.24	374,468.54	374,468.54
Direct Costs	1,790,223.86	1,431,309.17	1,431,309.17
Rate for 2010-2011 **	0.39*	26.16*	26.16**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82928
Form R0418

The Dearborn Academy
19310 Ford Road
Dearborn, MI 48128

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	543,663.39	1,289,727.37	1,289,727.37
2006-2007 Fixed Carry Forward	-178,577.69	0.00	0.00
Total Indirect Costs	722,241.08	1,289,727.37	1,289,727.37
2006-2007 Direct Costs	3,999,182.31	3,253,118.33	3,253,118.33
2008-2009 Rate	18.06*	39.65*	39.65**

Comparison:			
2008-2009 Actual Direct Costs	4,019,088.68	3,372,103.61	3,372,103.61
Indirect costs based on rate ** multiplied by actual direct costs	602,863.30	505,815.54	843,025.90
2008-2009 Actual Indirect Costs	420,350.97	1,067,336.04	1,067,336.04
2006-2007 Fixed Carry Forward	-178,577.69	0.00	0.00
Total Indirect Costs	598,928.66	1,067,336.04	1,067,336.04
Over/(Under) Recovery	0.00	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	420,350.97	1,067,336.04	1,067,336.04
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	420,350.97	1,067,336.04	1,067,336.04
Direct Costs	4,019,088.68	3,372,103.61	3,372,103.61
Rate for 2010-2011 **	10.46*	31.65*	31.65**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82929
Form R0418

*** Final ***

Detroit Academy of Arts and Sciences
2985 E. Jefferson Avenue
Detroit, MI 48207

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	943,048.59	2,569,709.32	2,569,709.32
2006-2007 Fixed Carry Forward	-121,311.81	0.00	0.00
Total Indirect Costs	1,064,360.40	2,569,709.32	2,569,709.32
2006-2007 Direct Costs	12,940,736.73	11,314,076.00	11,314,076.00
2008-2009 Rate	8.22*	22.71*	22.71**

Comparison:			
2008-2009 Actual Direct Costs	14,029,346.70	12,092,919.46	12,092,919.46
Indirect costs based on rate ** multiplied by actual direct costs	1,153,212.30	1,813,937.92	2,746,302.01
2008-2009 Actual Indirect Costs	843,394.38	2,779,821.62	2,779,821.62
2006-2007 Fixed Carry Forward	-121,311.81	0.00	0.00
Total Indirect Costs	964,706.19	2,779,821.62	2,779,821.62
Over/(Under) Recovery	188,506.11	0.00	-33,519.61

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	843,394.38	2,779,821.62	2,779,821.62
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	188,506.11	0.00	-33,519.61
Total Projected Indirect 2007-2008 (Numerator)	654,888.27	2,779,821.62	2,813,341.23
Direct Costs	14,029,346.70	12,092,919.46	12,092,919.46
Rate for 2010-2011 **	4.67*	22.99*	23.26**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82930
Form R0418

*** Final ***

Dove Academy of Detroit
8210 Rolyat
Detroit, MI 48234

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	66,786.00	1,045,940.00	1,045,940.00
2006-2007 Fixed Carry Forward	6,904.56	0.00	0.00
Total Indirect Costs	59,881.44	1,045,940.00	1,045,940.00
2006-2007 Direct Costs	3,517,651.00	2,538,497.00	2,538,497.00
2008-2009 Rate	1.70*	41.20*	41.20**

Comparison:			
2008-2009 Actual Direct Costs	3,294,904.00	2,447,833.00	2,447,833.00
Indirect costs based on rate ** multiplied by actual direct costs	56,013.37	367,174.95	611,958.25
2008-2009 Actual Indirect Costs	48,892.00	895,963.00	895,963.00
2006-2007 Fixed Carry Forward	6,904.56	0.00	0.00
Total Indirect Costs	41,987.44	895,963.00	895,963.00
Over/(Under) Recovery	14,025.93	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	48,892.00	895,963.00	895,963.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	14,025.93	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	34,866.07	895,963.00	895,963.00
Direct Costs	3,294,904.00	2,447,833.00	2,447,833.00
Rate for 2010-2011 **	1.06*	36.60*	36.60**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82933
Form R0418

*** Final ***

Timbuktu Academy of Science and Technolo
10800 East Canfield
Detroit, MI 48214

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	113,818.00	483,606.00	483,606.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	113,818.00	483,606.00	483,606.00
2006-2007 Direct Costs	2,728,257.00	2,358,469.00	2,358,469.00
2008-2009 Rate	4.17*	20.51*	20.51**

Comparison:			
2008-2009 Actual Direct Costs	2,739,030.00	2,366,979.00	2,366,979.00
Indirect costs based on rate ** multiplied by actual direct costs	114,217.55	355,046.85	485,467.39
2008-2009 Actual Indirect Costs	236,905.00	608,956.00	608,956.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	236,905.00	608,956.00	608,956.00
Over/(Under) Recovery	-122,687.45	0.00	-123,488.61

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	236,905.00	608,956.00	608,956.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-122,687.45	0.00	-123,488.61
Total Projected Indirect 2007-2008 (Numerator)	359,592.45	608,956.00	732,444.61
Direct Costs	2,739,030.00	2,366,979.00	2,366,979.00
Rate for 2010-2011 **	13.13*	25.73*	30.94**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82937
Form R0418

*** Final ***

George Crockett Academy
4851 14th Street
Detroit, MI 48208

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	223,415.59	989,565.16	989,565.16
2006-2007 Fixed Carry Forward	-7,588.82	0.00	0.00
Total Indirect Costs	231,004.41	989,565.16	989,565.16
2006-2007 Direct Costs	3,533,936.78	2,767,787.21	2,767,787.21
2008-2009 Rate	6.54*	35.75*	35.75**

Comparison:			
2008-2009 Actual Direct Costs	3,865,545.38	3,081,221.42	3,081,221.42
Indirect costs based on rate ** multiplied by actual direct costs	252,806.67	462,183.21	770,305.36
2008-2009 Actual Indirect Costs	219,017.13	1,003,341.09	1,003,341.09
2006-2007 Fixed Carry Forward	-7,588.82	0.00	0.00
Total Indirect Costs	226,605.95	1,003,341.09	1,003,341.09
Over/(Under) Recovery	26,200.72	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	219,017.13	1,003,341.09	1,003,341.09
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	26,200.72	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	192,816.41	1,003,341.09	1,003,341.09
Direct Costs	3,865,545.38	3,081,221.42	3,081,221.42
Rate for 2010-2011 **	4.99*	32.56*	32.56**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82938
Form R0418

*** Final ***

Summit Academy North
28697 Sibley Road
Romulus, MI 48174

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	989,386.00	2,045,269.00	2,045,269.00
2006-2007 Fixed Carry Forward	-74,977.13	0.00	0.00
Total Indirect Costs	1,064,363.13	2,045,269.00	2,045,269.00
2006-2007 Direct Costs	8,817,829.00	7,761,946.00	7,761,946.00
2008-2009 Rate	12.07*	26.35*	26.35**

Comparison:			
2008-2009 Actual Direct Costs	8,758,070.00	7,885,770.00	7,885,770.00
Indirect costs based on rate ** multiplied by actual direct costs	1,057,099.05	1,182,865.50	1,971,442.50
2008-2009 Actual Indirect Costs	529,036.00	1,401,336.00	1,401,336.00
2006-2007 Fixed Carry Forward	-74,977.13	0.00	0.00
Total Indirect Costs	604,013.13	1,401,336.00	1,401,336.00
Over/(Under) Recovery	453,085.92	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	529,036.00	1,401,336.00	1,401,336.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	453,085.92	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	75,950.08	1,401,336.00	1,401,336.00
Direct Costs	8,758,070.00	7,885,770.00	7,885,770.00
Rate for 2010-2011 **	0.87*	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 2010-2011 Indirect Cost Rates
School District 82939
Form R0418

Pierre Toussaint Academy
2450 S. Beatrice Street
Detroit, MI 48217

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	189,969.15	978,590.90	978,590.90
2006-2007 Fixed Carry Forward	-8,812.17	0.00	0.00
Total Indirect Costs	198,781.32	978,590.90	978,590.90
2006-2007 Direct Costs	3,179,608.90	2,390,987.15	2,390,987.15
2008-2009 Rate	6.25*	40.93*	40.93**

Comparison:			
2008-2009 Actual Direct Costs	3,531,412.55	2,727,448.11	2,727,448.11
Indirect costs based on rate ** multiplied by actual direct costs	220,713.28	409,117.22	681,862.03
2008-2009 Actual Indirect Costs	202,796.13	1,006,760.57	1,006,760.57
2006-2007 Fixed Carry Forward	-8,812.17	0.00	0.00
Total Indirect Costs	211,608.30	1,006,760.57	1,006,760.57
Over/(Under) Recovery	9,104.98	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	202,796.13	1,006,760.57	1,006,760.57
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	9,104.98	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	193,691.15	1,006,760.57	1,006,760.57
Direct Costs	3,531,412.55	2,727,448.11	2,727,448.11
Rate for 2010-2011 **	5.48*	36.91*	36.91**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82940
Form R0418

*** Final ***

Voyageur Academy
4321 N. Military Street
Detroit, MI 48210

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	322,176.48	1,599,913.18	1,599,913.18
2006-2007 Fixed Carry Forward	-898.41	0.00	0.00
Total Indirect Costs	323,074.89	1,599,913.18	1,599,913.18
2006-2007 Direct Costs	5,609,954.31	4,332,217.61	4,332,217.61
2008-2009 Rate	5.76*	36.93*	36.93**

Comparison:			
2008-2009 Actual Direct Costs	6,327,840.82	5,043,891.10	5,043,891.10
Indirect costs based on rate ** multiplied by actual direct costs	364,483.63	756,583.67	1,260,972.78
2008-2009 Actual Indirect Costs	342,870.76	1,626,820.48	1,626,820.48
2006-2007 Fixed Carry Forward	-898.41	0.00	0.00
Total Indirect Costs	343,769.17	1,626,820.48	1,626,820.48
Over/(Under) Recovery	20,714.46	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	342,870.76	1,626,820.48	1,626,820.48
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	20,714.46	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	322,156.30	1,626,820.48	1,626,820.48
Direct Costs	6,327,840.82	5,043,891.10	5,043,891.10
Rate for 2010-2011 **	5.09*	32.25*	32.25**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82941
Form R0418

*** Final ***

Star International Academy
24425 Hass
Dearborn Heights, MI 48127

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	248,571.42	878,849.55	878,849.55
2006-2007 Fixed Carry Forward	-46,072.70	0.00	212,395.98
Total Indirect Costs	294,644.12	878,849.55	666,453.57
2006-2007 Direct Costs	6,691,785.78	6,061,507.65	6,061,507.65
2008-2009 Rate	4.40*	14.50*	10.99**

Comparison:			
2008-2009 Actual Direct Costs	8,174,911.78	7,318,765.08	7,318,765.08
Indirect costs based on rate ** multiplied by actual direct costs	359,696.12	1,061,220.94	804,332.28
2008-2009 Actual Indirect Costs	307,906.81	1,164,053.51	1,164,053.51
2006-2007 Fixed Carry Forward	-46,072.70	0.00	212,395.98
Total Indirect Costs	353,979.51	1,164,053.51	951,657.53
Over/(Under) Recovery	5,716.61	-102,832.57	-147,325.25

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	307,906.81	1,164,053.51	1,164,053.51
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	5,716.61	-102,832.57	-147,325.25
Total Projected Indirect 2007-2008 (Numerator)	302,190.20	1,266,886.08	1,311,378.76
Direct Costs	8,174,911.78	7,318,765.08	7,318,765.08
Rate for 2010-2011 **	3.70*	17.31*	17.92**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82942
Form R0418

*** Final ***

Hope Academy
10100 Grand River Avenue
Detroit, MI 48204

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	67,169.50	1,125,648.80	1,125,648.80
2006-2007 Fixed Carry Forward	-12,877.96	0.00	0.00
Total Indirect Costs	80,047.46	1,125,648.80	1,125,648.80
2006-2007 Direct Costs	4,290,499.06	3,232,019.76	3,232,019.76
2008-2009 Rate	1.87*	34.83*	34.83**

Comparison:			
2008-2009 Actual Direct Costs	4,464,905.61	3,429,534.06	3,429,534.06
Indirect costs based on rate ** multiplied by actual direct costs	83,493.73	514,430.11	857,383.52
2008-2009 Actual Indirect Costs	78,413.10	1,113,784.65	1,113,784.65
2006-2007 Fixed Carry Forward	-12,877.96	0.00	0.00
Total Indirect Costs	91,291.06	1,113,784.65	1,113,784.65
Over/(Under) Recovery	-7,797.33	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	78,413.10	1,113,784.65	1,113,784.65
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-7,797.33	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	86,210.43	1,113,784.65	1,113,784.65
Direct Costs	4,464,905.61	3,429,534.06	3,429,534.06
Rate for 2010-2011 **	1.93*	32.48*	32.48**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82943
Form R0418

Weston Preparatory Academy
22930 Chippewa
Detroit, MI 48219

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	77,157.00	1,128,429.00	1,128,429.00
2006-2007 Fixed Carry Forward	-805.04	0.00	0.00
Total Indirect Costs	77,962.04	1,128,429.00	1,128,429.00
2006-2007 Direct Costs	3,326,575.00	2,275,303.00	2,275,303.00
2008-2009 Rate	2.34*	49.59*	49.59**

Comparison:			
2008-2009 Actual Direct Costs	3,704,971.00	2,657,296.00	2,657,296.00
Indirect costs based on rate ** multiplied by actual direct costs	86,696.32	398,594.40	664,324.00
2008-2009 Actual Indirect Costs	63,296.00	1,110,971.00	1,110,971.00
2006-2007 Fixed Carry Forward	-805.04	0.00	0.00
Total Indirect Costs	64,101.04	1,110,971.00	1,110,971.00
Over/(Under) Recovery	22,595.28	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	63,296.00	1,110,971.00	1,110,971.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	22,595.28	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	40,700.72	1,110,971.00	1,110,971.00
Direct Costs	3,704,971.00	2,657,296.00	2,657,296.00
Rate for 2010-2011 **	1.10*	41.81*	41.81**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82945
Form R0418

Edison Public School Academy
1903 Wilkins Street
Detroit, MI 48207

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	169,429.00	2,403,355.00	2,403,355.00
2006-2007 Fixed Carry Forward	-59,566.37	0.00	0.00
Total Indirect Costs	228,995.37	2,403,355.00	2,403,355.00
2006-2007 Direct Costs	9,470,916.00	7,236,990.00	7,236,990.00
2008-2009 Rate	2.42*	33.21*	33.21**

Comparison:			
2008-2009 Actual Direct Costs	8,915,533.94	6,738,171.02	6,738,171.02
Indirect costs based on rate ** multiplied by actual direct costs	215,755.92	1,010,725.65	1,684,542.76
2008-2009 Actual Indirect Costs	162,293.42	2,339,656.34	2,339,656.34
2006-2007 Fixed Carry Forward	-59,566.37	0.00	0.00
Total Indirect Costs	221,859.79	2,339,656.34	2,339,656.34
Over/(Under) Recovery	-6,103.87	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	162,293.42	2,339,656.34	2,339,656.34
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-6,103.87	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	168,397.29	2,339,656.34	2,339,656.34
Direct Costs	8,915,533.94	6,738,171.02	6,738,171.02
Rate for 2010-2011 **	1.89*	34.72*	34.72**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82947
Form R0418

David Ellis Academy
18977 Schaefer Highway
Detroit, MI 48235

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	75,423.18	577,508.40	577,508.40
2006-2007 Fixed Carry Forward	13,351.38	0.00	0.00
Total Indirect Costs	62,071.80	577,508.40	577,508.40
2006-2007 Direct Costs	2,439,422.23	1,937,337.01	1,937,337.01
2008-2009 Rate	2.54*	29.81*	29.81**

Comparison:			
2008-2009 Actual Direct Costs	2,276,295.42	1,739,366.37	1,739,366.37
Indirect costs based on rate ** multiplied by actual direct costs	57,817.90	260,904.96	434,841.59
2008-2009 Actual Indirect Costs	108,844.22	645,773.27	645,773.27
2006-2007 Fixed Carry Forward	13,351.38	0.00	0.00
Total Indirect Costs	95,492.84	645,773.27	645,773.27
Over/(Under) Recovery	-37,674.94	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	108,844.22	645,773.27	645,773.27
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-37,674.94	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	146,519.16	645,773.27	645,773.27
Direct Costs	2,276,295.42	1,739,366.37	1,739,366.37
Rate for 2010-2011 **	6.44*	37.13*	37.13**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82948
Form R0418

*** Final ***

Ross Hill Academy
3111 Elmwood Street
Detroit, MI 48207

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	224,707.00	722,995.00	722,995.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	224,707.00	722,995.00	722,995.00
2006-2007 Direct Costs	2,765,945.00	2,267,657.00	2,267,657.00
2008-2009 Rate	8.12*	31.88*	31.88**

Comparison:			
2008-2009 Actual Direct Costs	1,774,588.91	1,419,803.83	1,419,803.83
Indirect costs based on rate ** multiplied by actual direct costs	144,096.62	212,970.57	354,950.96
2008-2009 Actual Indirect Costs	152,764.64	507,549.72	507,549.72
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	152,764.64	507,549.72	507,549.72
Over/(Under) Recovery	-8,668.02	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	152,764.64	507,549.72	507,549.72
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-8,668.02	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	161,432.66	507,549.72	507,549.72
Direct Costs	1,774,588.91	1,419,803.83	1,419,803.83
Rate for 2010-2011 **	9.10*	35.75*	35.75**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82949
Form R0418

Center for Literacy and Creativity
18401 W. McNichols Road
Detroit, MI 48219

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	139,733.90	401,235.43	401,235.43
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	139,733.90	401,235.43	401,235.43
2006-2007 Direct Costs	1,049,200.72	787,699.19	787,699.19
2008-2009 Rate	13.32*	50.94*	50.94**

Comparison:			
2008-2009 Actual Direct Costs	958,763.95	750,767.63	750,767.63
Indirect costs based on rate ** multiplied by actual direct costs	127,707.36	112,615.14	187,691.91
2008-2009 Actual Indirect Costs	159,345.69	367,342.01	367,342.01
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	159,345.69	367,342.01	367,342.01
Over/(Under) Recovery	-31,638.33	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	159,345.69	367,342.01	367,342.01
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-31,638.33	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	190,984.02	367,342.01	367,342.01
Direct Costs	958,763.95	750,767.63	750,767.63
Rate for 2010-2011 **	19.92*	48.93*	48.93**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82950
Form R0418

Universal Academy
4612 Lonyo Street
Detroit, MI 48210

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	58,750.69	544,129.32	544,129.32
2006-2007 Fixed Carry Forward	-16,970.93	0.00	0.00
Total Indirect Costs	75,721.62	544,129.32	544,129.32
2006-2007 Direct Costs	2,861,627.18	2,376,248.55	2,376,248.55
2008-2009 Rate	2.65*	22.90*	22.90**

Comparison:			
2008-2009 Actual Direct Costs	3,888,873.79	3,340,633.16	3,340,633.16
Indirect costs based on rate ** multiplied by actual direct costs	103,055.16	501,094.97	765,004.99
2008-2009 Actual Indirect Costs	113,368.31	661,608.94	661,608.94
2006-2007 Fixed Carry Forward	-16,970.93	0.00	0.00
Total Indirect Costs	130,339.24	661,608.94	661,608.94
Over/(Under) Recovery	-27,284.08	0.00	103,396.05

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	113,368.31	661,608.94	661,608.94
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-27,284.08	0.00	103,396.05
Total Projected Indirect 2007-2008 (Numerator)	140,652.39	661,608.94	558,212.89
Direct Costs	3,888,873.79	3,340,633.16	3,340,633.16
Rate for 2010-2011 **	3.62*	19.80*	16.71**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82953
Form R0418

*** Final ***

Detroit Service Learning Academy
21605 W. 7 Mile Road
Detroit, MI 48219

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	150,610.86	908,653.86	908,653.86
2006-2007 Fixed Carry Forward	2,933.83	0.00	120,693.76
Total Indirect Costs	147,677.03	908,653.86	787,960.10
2006-2007 Direct Costs	7,601,222.06	6,843,179.06	6,843,179.06
2008-2009 Rate	1.94*	13.28*	11.51**

Comparison:			
2008-2009 Actual Direct Costs	8,173,686.13	7,359,310.86	7,359,310.86
Indirect costs based on rate ** multiplied by actual direct costs	158,569.51	977,316.48	847,056.68
2008-2009 Actual Indirect Costs	544,081.74	1,358,457.01	1,358,457.01
2006-2007 Fixed Carry Forward	2,933.83	0.00	120,693.76
Total Indirect Costs	541,147.91	1,358,457.01	1,237,763.25
Over/(Under) Recovery	-382,578.40	-381,140.53	-390,706.57

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	544,081.74	1,358,457.01	1,358,457.01
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-382,578.40	-381,140.53	-390,706.57
Total Projected Indirect 2007-2008 (Numerator)	926,660.14	1,739,597.54	1,749,163.58
Direct Costs	8,173,686.13	7,359,310.86	7,359,310.86
Rate for 2010-2011 **	11.34*	23.64*	23.77**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82955
Form R0418

Allen Academy
8666 Quincy
Detroit, MI 48204

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	458,695.70	1,181,201.33	1,181,201.33
2006-2007 Fixed Carry Forward	79,504.53	0.00	0.00
Total Indirect Costs	379,191.17	1,181,201.33	1,181,201.33
2006-2007 Direct Costs	5,730,344.93	5,007,839.30	5,007,839.30
2008-2009 Rate	6.62*	23.59*	23.59**

Comparison:			
2008-2009 Actual Direct Costs	6,632,203.86	5,745,612.32	5,745,612.32
Indirect costs based on rate ** multiplied by actual direct costs	439,051.90	861,841.85	1,355,389.95
2008-2009 Actual Indirect Costs	437,254.45	1,323,845.99	1,323,845.99
2006-2007 Fixed Carry Forward	79,504.53	0.00	0.00
Total Indirect Costs	357,749.92	1,323,845.99	1,323,845.99
Over/(Under) Recovery	81,301.98	0.00	31,543.96

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	437,254.45	1,323,845.99	1,323,845.99
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	81,301.98	0.00	31,543.96
Total Projected Indirect 2007-2008 (Numerator)	355,952.47	1,323,845.99	1,292,302.03
Direct Costs	6,632,203.86	5,745,612.32	5,745,612.32
Rate for 2010-2011 **	5.37*	23.04*	22.49**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82956
Form R0418

Old Redford Academy
17195 Redford Avenue
Detroit, MI 48219

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	380,873.18	3,296,460.91	3,296,460.91
2006-2007 Fixed Carry Forward	126,571.48	0.00	0.00
Total Indirect Costs	254,301.70	3,296,460.91	3,296,460.91
2006-2007 Direct Costs	10,842,834.58	7,927,246.85	7,927,246.85
2008-2009 Rate	2.35*	41.58*	41.58**

Comparison:			
2008-2009 Actual Direct Costs	13,095,668.98	9,752,642.33	9,752,642.33
Indirect costs based on rate ** multiplied by actual direct costs	307,748.22	1,462,896.35	2,438,160.58
2008-2009 Actual Indirect Costs	519,435.53	3,862,462.18	3,862,462.18
2006-2007 Fixed Carry Forward	126,571.48	0.00	0.00
Total Indirect Costs	392,864.05	3,862,462.18	3,862,462.18
Over/(Under) Recovery	-85,115.83	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	519,435.53	3,862,462.18	3,862,462.18
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-85,115.83	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	604,551.36	3,862,462.18	3,862,462.18
Direct Costs	13,095,668.98	9,752,642.33	9,752,642.33
Rate for 2010-2011 **	4.62*	39.60*	39.60**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82957
Form R0418

Hope of Detroit Academy
4443 N. Campbell
Detroit, MI 48210

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	286,837.38	991,377.85	991,377.85
2006-2007 Fixed Carry Forward	29,975.26	0.00	0.00
Total Indirect Costs	256,862.12	991,377.85	991,377.85
2006-2007 Direct Costs	4,328,955.36	3,624,414.89	3,624,414.89
2008-2009 Rate	5.93*	27.35*	27.35**

Comparison:			
2008-2009 Actual Direct Costs	4,345,710.19	3,649,459.69	3,649,459.69
Indirect costs based on rate ** multiplied by actual direct costs	257,700.61	547,418.95	912,364.92
2008-2009 Actual Indirect Costs	294,652.18	990,902.68	990,902.68
2006-2007 Fixed Carry Forward	29,975.26	0.00	0.00
Total Indirect Costs	264,676.92	990,902.68	990,902.68
Over/(Under) Recovery	-6,976.31	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	294,652.18	990,902.68	990,902.68
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-6,976.31	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	301,628.49	990,902.68	990,902.68
Direct Costs	4,345,710.19	3,649,459.69	3,649,459.69
Rate for 2010-2011 **	6.94*	27.15*	27.15**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82958
Form R0418

*** Final ***

Joy Preparatory Academy
1129 Oakman Boulevard
Detroit, MI 48238

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	282,339.14	910,855.46	910,855.46
2006-2007 Fixed Carry Forward	-11,964.18	0.00	0.00
Total Indirect Costs	294,303.32	910,855.46	910,855.46
2006-2007 Direct Costs	3,385,955.60	2,757,439.28	2,757,439.28
2008-2009 Rate	8.69*	33.03*	33.03**

Comparison:			
2008-2009 Actual Direct Costs	3,695,315.40	2,952,996.10	2,952,996.10
Indirect costs based on rate ** multiplied by actual direct costs	321,122.91	442,949.42	738,249.03
2008-2009 Actual Indirect Costs	279,089.87	1,021,409.17	1,021,409.17
2006-2007 Fixed Carry Forward	-11,964.18	0.00	0.00
Total Indirect Costs	291,054.05	1,021,409.17	1,021,409.17
Over/(Under) Recovery	30,068.86	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	279,089.87	1,021,409.17	1,021,409.17
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	30,068.86	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	249,021.01	1,021,409.17	1,021,409.17
Direct Costs	3,695,315.40	2,952,996.10	2,952,996.10
Rate for 2010-2011 **	6.74*	34.59*	34.59**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82959
Form R0418

West Village Academy
3530 Westwood
Dearborn, MI 48124

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	499,707.70	1,781,656.04	1,781,656.04
2006-2007 Fixed Carry Forward	-200,230.91	0.00	0.00
Total Indirect Costs	699,938.61	1,781,656.04	1,781,656.04
2006-2007 Direct Costs	4,955,463.26	3,673,514.92	3,673,514.92
2008-2009 Rate	14.12*	48.50*	48.50**

Comparison:			
2008-2009 Actual Direct Costs	4,064,122.07	3,070,674.99	3,070,674.99
Indirect costs based on rate ** multiplied by actual direct costs	573,854.04	460,601.25	767,668.75
2008-2009 Actual Indirect Costs	21,743.14	1,015,190.22	1,015,190.22
2006-2007 Fixed Carry Forward	-200,230.91	0.00	0.00
Total Indirect Costs	221,974.05	1,015,190.22	1,015,190.22
Over/(Under) Recovery	351,879.99	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	21,743.14	1,015,190.22	1,015,190.22
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	351,879.99	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	-330,136.85	1,015,190.22	1,015,190.22
Direct Costs	4,064,122.07	3,070,674.99	3,070,674.99
Rate for 2010-2011 **	0.00*	33.06*	33.06**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82960
Form R0418

Cherry Hill School of Performing Arts
28500 Avondale
Inkster, MI 48141

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	56,901.06	1,964,294.03	1,964,294.03
2006-2007 Fixed Carry Forward	-25,341.42	0.00	0.00
Total Indirect Costs	82,242.48	1,964,294.03	1,964,294.03
2006-2007 Direct Costs	7,889,909.13	5,982,516.16	5,982,516.16
2008-2009 Rate	1.04*	32.83*	32.83**

Comparison:			
2008-2009 Actual Direct Costs	9,069,956.97	6,188,341.44	6,188,341.44
Indirect costs based on rate ** multiplied by actual direct costs	94,327.55	928,251.22	1,547,085.36
2008-2009 Actual Indirect Costs	19,346.54	2,900,962.07	2,900,962.07
2006-2007 Fixed Carry Forward	-25,341.42	0.00	0.00
Total Indirect Costs	44,687.96	2,900,962.07	2,900,962.07
Over/(Under) Recovery	49,639.59	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	19,346.54	2,900,962.07	2,900,962.07
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	49,639.59	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	-30,293.05	2,900,962.07	2,900,962.07
Direct Costs	9,069,956.97	6,188,341.44	6,188,341.44
Rate for 2010-2011 **	0.00*	46.88*	46.88**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82961
Form R0418

*** Final ***

Academy of Inkster
28500 Avondale
Inkster, MI 48141

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	4,457.12	233,222.25	233,222.25
2006-2007 Fixed Carry Forward	-2,623.33	0.00	0.00
Total Indirect Costs	7,080.45	233,222.25	233,222.25
2006-2007 Direct Costs	1,667,081.30	1,438,316.17	1,438,316.17
2008-2009 Rate	0.42*	16.21*	16.21**

Comparison:			
2008-2009 Actual Direct Costs	2,264,102.88	1,840,310.96	1,840,310.96
Indirect costs based on rate ** multiplied by actual direct costs	9,509.23	276,046.64	298,314.41
2008-2009 Actual Indirect Costs	2,202.89	425,994.81	425,994.81
2006-2007 Fixed Carry Forward	-2,623.33	0.00	0.00
Total Indirect Costs	4,826.22	425,994.81	425,994.81
Over/(Under) Recovery	4,683.01	0.00	-127,680.40

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	2,202.89	425,994.81	425,994.81
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	4,683.01	0.00	-127,680.40
Total Projected Indirect 2007-2008 (Numerator)	-2,480.12	425,994.81	553,675.21
Direct Costs	2,264,102.88	1,840,310.96	1,840,310.96
Rate for 2010-2011 **	0.00*	23.15*	30.09**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82962
Form R0418

New Beginnings Academy
211 East Michigan
Ypsilanti, MI 48198

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	15,632.60	151,726.62	151,726.62
2006-2007 Fixed Carry Forward	-2,680.12	0.00	8,218.95
Total Indirect Costs	18,312.72	151,726.62	143,507.67
2006-2007 Direct Costs	1,186,980.35	1,050,886.33	1,050,886.33
2008-2009 Rate	1.54*	14.44*	13.66**

Comparison:			
2008-2009 Actual Direct Costs	1,467,197.16	1,302,359.81	1,302,359.81
Indirect costs based on rate ** multiplied by actual direct costs	22,594.84	188,060.76	177,902.35
2008-2009 Actual Indirect Costs	18,323.86	183,161.21	183,161.21
2006-2007 Fixed Carry Forward	-2,680.12	0.00	8,218.95
Total Indirect Costs	21,003.98	183,161.21	174,942.26
Over/(Under) Recovery	1,590.86	4,899.55	2,960.09

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	18,323.86	183,161.21	183,161.21
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	1,590.86	4,899.55	2,960.09
Total Projected Indirect 2007-2008 (Numerator)	16,733.00	178,261.66	180,201.12
Direct Costs	1,467,197.16	1,302,359.81	1,302,359.81
Rate for 2010-2011 **	1.14*	13.69*	13.84**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82963
Form R0418

*** Final ***

George Washington Carver Academy
14510 Second Avenue
Highland Park, MI 48203

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	95,578.00	3,860,142.00	3,860,142.00
2006-2007 Fixed Carry Forward	239,307.21	0.00	-3,299,911.12
Total Indirect Costs	-143,729.21	3,860,142.00	7,160,053.12
2006-2007 Direct Costs	7,246,084.00	3,481,520.00	3,481,520.00
2008-2009 Rate	0.00*	110.88*	205.66**

Comparison:			
2008-2009 Actual Direct Costs	5,472,910.30	4,912,520.16	4,912,520.16
Indirect costs based on rate ** multiplied by actual direct costs	0.00	736,878.02	1,228,130.04
2008-2009 Actual Indirect Costs	56,177.36	616,567.50	616,567.50
2006-2007 Fixed Carry Forward	239,307.21	0.00	-3,299,911.12
Total Indirect Costs	-183,129.85	616,567.50	3,916,478.62
Over/(Under) Recovery	0.00	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	56,177.36	616,567.50	616,567.50
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	56,177.36	616,567.50	616,567.50
Direct Costs	5,472,910.30	4,912,520.16	4,912,520.16
Rate for 2010-2011 **	1.03*	12.55*	12.55**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82964
Form R0418

Detroit Midtown Academy
950 Selden
Detroit, MI 48201

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	62,590.00	814,007.00	814,007.00
2006-2007 Fixed Carry Forward	0.00	0.00	-419,385.34
Total Indirect Costs	62,590.00	814,007.00	1,233,392.34
2006-2007 Direct Costs	2,745,651.00	1,994,234.00	1,994,234.00
2008-2009 Rate	2.28*	40.82*	61.85**

Comparison:			
2008-2009 Actual Direct Costs	2,732,679.00	1,909,295.00	1,909,295.00
Indirect costs based on rate ** multiplied by actual direct costs	62,305.08	286,394.25	477,323.75
2008-2009 Actual Indirect Costs	103,130.00	926,514.00	926,514.00
2006-2007 Fixed Carry Forward	0.00	0.00	-419,385.34
Total Indirect Costs	103,130.00	926,514.00	1,345,899.34
Over/(Under) Recovery	-40,824.92	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	103,130.00	926,514.00	926,514.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-40,824.92	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	143,954.92	926,514.00	926,514.00
Direct Costs	2,732,679.00	1,909,295.00	1,909,295.00
Rate for 2010-2011 **	5.27*	48.53*	48.53**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82967
Form R0418

*** Final ***

Metro Charter Academy
34800 Ecorse Road
Romulus, MI 48174

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	266,350.00	1,495,456.00	1,495,456.00
2006-2007 Fixed Carry Forward	-153,709.99	0.00	0.00
Total Indirect Costs	420,059.99	1,495,456.00	1,495,456.00
2006-2007 Direct Costs	5,155,616.00	3,926,510.00	3,926,510.00
2008-2009 Rate	8.15*	38.09*	38.09**

Comparison:			
2008-2009 Actual Direct Costs	5,536,538.00	4,234,729.00	4,234,729.00
Indirect costs based on rate ** multiplied by actual direct costs	451,227.85	635,209.35	1,058,682.25
2008-2009 Actual Indirect Costs	277,990.00	1,579,799.00	1,579,799.00
2006-2007 Fixed Carry Forward	-153,709.99	0.00	0.00
Total Indirect Costs	431,699.99	1,579,799.00	1,579,799.00
Over/(Under) Recovery	19,527.86	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	277,990.00	1,579,799.00	1,579,799.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	19,527.86	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	258,462.14	1,579,799.00	1,579,799.00
Direct Costs	5,536,538.00	4,234,729.00	4,234,729.00
Rate for 2010-2011 **	4.67*	37.31*	37.31**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82968
Form R0418

Canton Charter Academy
49100 Ford Road
Canton, MI 48187

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	381,470.00	1,515,299.00	1,515,299.00
2006-2007 Fixed Carry Forward	-187,286.53	0.00	0.00
Total Indirect Costs	568,756.53	1,515,299.00	1,515,299.00
2006-2007 Direct Costs	4,970,959.00	3,837,130.00	3,837,130.00
2008-2009 Rate	11.44*	39.49*	39.49**

Comparison:			
2008-2009 Actual Direct Costs	5,107,646.00	3,968,039.00	3,968,039.00
Indirect costs based on rate ** multiplied by actual direct costs	584,314.70	595,205.85	992,009.75
2008-2009 Actual Indirect Costs	375,480.00	1,515,087.00	1,515,087.00
2006-2007 Fixed Carry Forward	-187,286.53	0.00	0.00
Total Indirect Costs	562,766.53	1,515,087.00	1,515,087.00
Over/(Under) Recovery	21,548.17	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	375,480.00	1,515,087.00	1,515,087.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	21,548.17	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	353,931.83	1,515,087.00	1,515,087.00
Direct Costs	5,107,646.00	3,968,039.00	3,968,039.00
Rate for 2010-2011 **	6.93*	38.18*	38.18**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82969
Form R0418

Creative Montessori Academy
15100 Northline Road
Southgate, MI 48195

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	537.11	805,068.36	805,068.36
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	537.11	805,068.36	805,068.36
2006-2007 Direct Costs	4,703,458.06	3,898,926.81	3,898,926.81
2008-2009 Rate	0.01*	20.65*	20.65**

Comparison:			
2008-2009 Actual Direct Costs	4,940,489.57	4,126,088.32	4,126,088.32
Indirect costs based on rate ** multiplied by actual direct costs	494.05	618,913.25	852,037.24
2008-2009 Actual Indirect Costs	11,597.12	825,998.37	825,998.37
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	11,597.12	825,998.37	825,998.37
Over/(Under) Recovery	-11,103.07	0.00	26,038.87

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	11,597.12	825,998.37	825,998.37
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-11,103.07	0.00	26,038.87
Total Projected Indirect 2007-2008 (Numerator)	22,700.19	825,998.37	799,959.50
Direct Costs	4,940,489.57	4,126,088.32	4,126,088.32
Rate for 2010-2011 **	0.46*	20.02*	19.39**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82970
Form R0418

Warrendale Charter Academy
19350 Sawyer
Detroit, MI 48228

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	333,719.00	1,520,998.00	1,520,998.00
2006-2007 Fixed Carry Forward	-149,605.03	0.00	0.00
Total Indirect Costs	483,324.03	1,520,998.00	1,520,998.00
2006-2007 Direct Costs	5,503,044.00	4,315,765.00	4,315,765.00
2008-2009 Rate	8.78*	35.24*	35.24**

Comparison:			
2008-2009 Actual Direct Costs	5,975,307.00	4,728,280.00	4,728,280.00
Indirect costs based on rate ** multiplied by actual direct costs	524,631.95	709,242.00	1,182,070.00
2008-2009 Actual Indirect Costs	420,283.00	1,667,310.00	1,667,310.00
2006-2007 Fixed Carry Forward	-149,605.03	0.00	0.00
Total Indirect Costs	569,888.03	1,667,310.00	1,667,310.00
Over/(Under) Recovery	-45,256.08	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	420,283.00	1,667,310.00	1,667,310.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-45,256.08	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	465,539.08	1,667,310.00	1,667,310.00
Direct Costs	5,975,307.00	4,728,280.00	4,728,280.00
Rate for 2010-2011 **	7.79*	35.26*	35.26**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82971
Form R0418

*** Final ***

Blanche Kelso Bruce Academy
5555 Connor
Detroit, MI 48213

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	12,600.00	222,781.00	222,781.00
2006-2007 Fixed Carry Forward	-2,044.07	106,733.50	106,733.50
Total Indirect Costs	14,644.07	116,047.50	116,047.50
2006-2007 Direct Costs	8,827,176.00	8,616,995.00	8,616,995.00
2008-2009 Rate	0.17*	1.35*	1.35**

Comparison:			
2008-2009 Actual Direct Costs	6,833,165.67	6,383,319.86	6,383,319.86
Indirect costs based on rate ** multiplied by actual direct costs	11,616.38	86,174.82	86,174.82
2008-2009 Actual Indirect Costs	26,563.31	476,409.12	476,409.12
2006-2007 Fixed Carry Forward	-2,044.07	106,733.50	106,733.50
Total Indirect Costs	28,607.38	369,675.62	369,675.62
Over/(Under) Recovery	-16,991.00	-283,500.80	-283,500.80

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	26,563.31	476,409.12	476,409.12
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-16,991.00	-283,500.80	-283,500.80
Total Projected Indirect 2007-2008 (Numerator)	43,554.31	759,909.92	759,909.92
Direct Costs	6,833,165.67	6,383,319.86	6,383,319.86
Rate for 2010-2011 **	0.64*	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 2010-2011 Indirect Cost Rates
School District 82973
Form R0418

Trillium Academy
15740 Racho Road
Taylor, MI 48180

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	46,848.00	321,633.00	321,633.00
2006-2007 Fixed Carry Forward	38,577.31	0.00	0.00
Total Indirect Costs	8,270.69	321,633.00	321,633.00
2006-2007 Direct Costs	3,417,172.00	3,142,387.00	3,142,387.00
2008-2009 Rate	0.24*	10.24*	10.24**

Comparison:			
2008-2009 Actual Direct Costs	4,459,909.00	4,066,530.00	4,066,530.00
Indirect costs based on rate ** multiplied by actual direct costs	10,703.78	416,412.67	416,412.67
2008-2009 Actual Indirect Costs	64,027.00	457,406.00	457,406.00
2006-2007 Fixed Carry Forward	38,577.31	0.00	0.00
Total Indirect Costs	25,449.69	457,406.00	457,406.00
Over/(Under) Recovery	-14,745.91	-40,993.33	-40,993.33

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	64,027.00	457,406.00	457,406.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-14,745.91	-40,993.33	-40,993.33
Total Projected Indirect 2007-2008 (Numerator)	78,772.91	498,399.33	498,399.33
Direct Costs	4,459,909.00	4,066,530.00	4,066,530.00
Rate for 2010-2011 **	1.77*	12.26*	12.26**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82974
Form R0418

*** Final ***

Detroit Merit Charter Academy
1091 Alter Road
Detroit, MI 48215

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	303,817.00	1,511,703.00	1,511,703.00
2006-2007 Fixed Carry Forward	-166,190.55	0.00	0.00
Total Indirect Costs	470,007.55	1,511,703.00	1,511,703.00
2006-2007 Direct Costs	5,597,989.00	4,390,103.00	4,390,103.00
2008-2009 Rate	8.40*	34.43*	34.43**

Comparison:			
2008-2009 Actual Direct Costs	6,135,677.00	4,714,270.00	4,714,270.00
Indirect costs based on rate ** multiplied by actual direct costs	515,396.87	707,140.50	1,178,567.50
2008-2009 Actual Indirect Costs	303,233.00	1,724,640.00	1,724,640.00
2006-2007 Fixed Carry Forward	-166,190.55	0.00	0.00
Total Indirect Costs	469,423.55	1,724,640.00	1,724,640.00
Over/(Under) Recovery	45,973.32	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	303,233.00	1,724,640.00	1,724,640.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	45,973.32	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	257,259.68	1,724,640.00	1,724,640.00
Direct Costs	6,135,677.00	4,714,270.00	4,714,270.00
Rate for 2010-2011 **	4.19*	36.58*	36.58**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82975
Form R0418

Riverside Academy
7124 Miller Road
Dearborn, MI 48126

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	1,967,427.00	1,967,427.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	1,967,427.00	1,967,427.00
2006-2007 Direct Costs	7,410,319.00	5,442,892.00	5,442,892.00
2008-2009 Rate	0.00*	36.15*	36.15**

Comparison:			
2008-2009 Actual Direct Costs	8,214,574.63	5,842,773.81	5,842,773.81
Indirect costs based on rate ** multiplied by actual direct costs	0.00	876,416.07	1,460,693.45
2008-2009 Actual Indirect Costs	864,180.02	3,235,980.84	3,235,980.84
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	864,180.02	3,235,980.84	3,235,980.84
Over/(Under) Recovery	0.00	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	864,180.02	3,235,980.84	3,235,980.84
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	864,180.02	3,235,980.84	3,235,980.84
Direct Costs	8,214,574.63	5,842,773.81	5,842,773.81
Rate for 2010-2011 **	10.52*	55.38*	55.38**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82976
Form R0418

Keystone Academy
47925 Bemis
Belleville, MI 48111

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	334,224.00	1,353,037.00	1,353,037.00
2006-2007 Fixed Carry Forward	-254,831.47	0.00	0.00
Total Indirect Costs	589,055.47	1,353,037.00	1,353,037.00
2006-2007 Direct Costs	4,725,746.00	3,706,933.00	3,706,933.00
2008-2009 Rate	12.46*	36.50*	36.50**

Comparison:			
2008-2009 Actual Direct Costs	5,302,057.00	4,167,805.00	4,167,805.00
Indirect costs based on rate ** multiplied by actual direct costs	660,636.30	625,170.75	1,041,951.25
2008-2009 Actual Indirect Costs	477,735.00	1,611,987.00	1,611,987.00
2006-2007 Fixed Carry Forward	-254,831.47	0.00	0.00
Total Indirect Costs	732,566.47	1,611,987.00	1,611,987.00
Over/(Under) Recovery	-71,930.17	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	477,735.00	1,611,987.00	1,611,987.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-71,930.17	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	549,665.17	1,611,987.00	1,611,987.00
Direct Costs	5,302,057.00	4,167,805.00	4,167,805.00
Rate for 2010-2011 **	10.37*	38.68*	38.68**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82977
Form R0418

Hamtramck Academy
11420 Conant
Hamtramck, MI 48212

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	164,094.00	949,019.00	949,019.00
2006-2007 Fixed Carry Forward	-74,617.62	0.00	0.00
Total Indirect Costs	238,711.62	949,019.00	949,019.00
2006-2007 Direct Costs	3,550,650.00	2,765,725.00	2,765,725.00
2008-2009 Rate	6.72*	34.31*	34.31**

Comparison:			
2008-2009 Actual Direct Costs	4,206,611.00	3,470,287.00	3,470,287.00
Indirect costs based on rate ** multiplied by actual direct costs	282,684.26	520,543.05	867,571.75
2008-2009 Actual Indirect Costs	156,408.00	892,732.00	892,732.00
2006-2007 Fixed Carry Forward	-74,617.62	0.00	0.00
Total Indirect Costs	231,025.62	892,732.00	892,732.00
Over/(Under) Recovery	51,658.64	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	156,408.00	892,732.00	892,732.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	51,658.64	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	104,749.36	892,732.00	892,732.00
Direct Costs	4,206,611.00	3,470,287.00	3,470,287.00
Rate for 2010-2011 **	2.49*	25.73*	25.73**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82978
Form R0418

*** Final ***

Life Skills Center of Metropolitan Detro
3100 E. Jefferson
Detroit, MI 48226

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	10,549.00	520,509.00	520,509.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	10,549.00	520,509.00	520,509.00
2006-2007 Direct Costs	3,357,180.00	2,847,220.00	2,847,220.00
2008-2009 Rate	0.31*	18.28*	18.28**

Comparison:			
2008-2009 Actual Direct Costs	3,823,545.00	3,318,051.00	3,318,051.00
Indirect costs based on rate ** multiplied by actual direct costs	11,852.99	497,707.65	606,539.72
2008-2009 Actual Indirect Costs	9,800.00	515,294.00	515,294.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	9,800.00	515,294.00	515,294.00
Over/(Under) Recovery	2,052.99	0.00	91,245.72

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	9,800.00	515,294.00	515,294.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	2,052.99	0.00	91,245.72
Total Projected Indirect 2007-2008 (Numerator)	7,747.01	515,294.00	424,048.28
Direct Costs	3,823,545.00	3,318,051.00	3,318,051.00
Rate for 2010-2011 **	0.20*	15.53*	12.78**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82979
Form R0418

Detroit Enterprise Academy
11224 Kercheval Avenue
Detroit, MI 48214

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	201,945.00	1,480,241.00	1,480,241.00
2006-2007 Fixed Carry Forward	-102,577.73	0.00	0.00
Total Indirect Costs	304,522.73	1,480,241.00	1,480,241.00
2006-2007 Direct Costs	4,993,330.00	3,715,034.00	3,715,034.00
2008-2009 Rate	6.10*	39.84*	39.84**

Comparison:			
2008-2009 Actual Direct Costs	5,793,039.00	4,483,180.00	4,483,180.00
Indirect costs based on rate ** multiplied by actual direct costs	353,375.38	672,477.00	1,120,795.00
2008-2009 Actual Indirect Costs	270,580.00	1,580,439.00	1,580,439.00
2006-2007 Fixed Carry Forward	-102,577.73	0.00	0.00
Total Indirect Costs	373,157.73	1,580,439.00	1,580,439.00
Over/(Under) Recovery	-19,782.35	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	270,580.00	1,580,439.00	1,580,439.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-19,782.35	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	290,362.35	1,580,439.00	1,580,439.00
Direct Costs	5,793,039.00	4,483,180.00	4,483,180.00
Rate for 2010-2011 **	5.01*	35.25*	35.25**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82980
Form R0418

*** Final ***

Business Entrepreneurship, Science, Tech
200 Highland Street
Highland Park, MI 48203

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	33,965.65	906,171.80	906,171.80
2006-2007 Fixed Carry Forward	-16,825.84	0.00	0.00
Total Indirect Costs	50,791.49	906,171.80	906,171.80
2006-2007 Direct Costs	4,180,442.61	3,308,236.46	3,308,236.46
2008-2009 Rate	1.21*	27.39*	27.39**

Comparison:			
2008-2009 Actual Direct Costs	4,421,934.93	3,528,686.92	3,528,686.92
Indirect costs based on rate ** multiplied by actual direct costs	53,505.41	529,303.04	882,171.73
2008-2009 Actual Indirect Costs	12,402.89	905,650.90	905,650.90
2006-2007 Fixed Carry Forward	-16,825.84	0.00	0.00
Total Indirect Costs	29,228.73	905,650.90	905,650.90
Over/(Under) Recovery	24,276.68	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	12,402.89	905,650.90	905,650.90
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	24,276.68	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	-11,873.79	905,650.90	905,650.90
Direct Costs	4,421,934.93	3,528,686.92	3,528,686.92
Rate for 2010-2011 **	0.00*	25.67*	25.67**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82981
Form R0418

American Montessori Academy
14800 Middlebelt Road
Livonia, MI 48154

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	65,846.00	562,536.00	562,536.00
2006-2007 Fixed Carry Forward	20,329.22	0.00	0.00
Total Indirect Costs	45,516.78	562,536.00	562,536.00
2006-2007 Direct Costs	2,159,780.00	1,663,090.00	1,663,090.00
2008-2009 Rate	2.11*	33.82*	33.82**

Comparison:			
2008-2009 Actual Direct Costs	1,947,658.00	1,805,770.00	1,805,770.00
Indirect costs based on rate ** multiplied by actual direct costs	41,095.58	270,865.50	451,442.50
2008-2009 Actual Indirect Costs	130,112.00	272,000.00	272,000.00
2006-2007 Fixed Carry Forward	20,329.22	0.00	0.00
Total Indirect Costs	109,782.78	272,000.00	272,000.00
Over/(Under) Recovery	-68,687.20	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	130,112.00	272,000.00	272,000.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-68,687.20	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	198,799.20	272,000.00	272,000.00
Direct Costs	1,947,658.00	1,805,770.00	1,805,770.00
Rate for 2010-2011 **	10.21*	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 2010-2011 Indirect Cost Rates
School District 82982
Form R0418

Universal Learning Academy
24480 George Street
Dearborn Heights, MI 48127

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	18,554.46	192,023.29	192,023.29
2006-2007 Fixed Carry Forward	-11,514.61	0.00	-24,150.32
Total Indirect Costs	30,069.07	192,023.29	216,173.61
2006-2007 Direct Costs	1,173,307.82	999,838.99	999,838.99
2008-2009 Rate	2.56*	19.21*	21.62**

Comparison:			
2008-2009 Actual Direct Costs	2,921,551.36	2,259,844.37	2,259,844.37
Indirect costs based on rate ** multiplied by actual direct costs	74,791.71	338,976.66	488,578.35
2008-2009 Actual Indirect Costs	69,118.47	730,825.46	730,825.46
2006-2007 Fixed Carry Forward	-11,514.61	0.00	-24,150.32
Total Indirect Costs	80,633.08	730,825.46	754,975.78
Over/(Under) Recovery	-5,841.37	0.00	-266,397.43

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	69,118.47	730,825.46	730,825.46
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-5,841.37	0.00	-266,397.43
Total Projected Indirect 2007-2008 (Numerator)	74,959.84	730,825.46	997,222.89
Direct Costs	2,921,551.36	2,259,844.37	2,259,844.37
Rate for 2010-2011 **	2.57*	32.34*	44.13**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82983
Form R0418

*** Final ***

Bridge Academy
9600 Buffalo
Hamtramck, MI 48212

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	595,488.00	595,488.00
2006-2007 Fixed Carry Forward	0.00	0.00	-63,708.68
Total Indirect Costs	0.00	595,488.00	659,196.68
2006-2007 Direct Costs	2,835,502.00	2,240,014.00	2,240,014.00
2008-2009 Rate	0.00*	26.58*	29.43**

Comparison:			
2008-2009 Actual Direct Costs	4,095,846.00	2,950,414.00	2,950,414.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	442,562.10	737,603.50
2008-2009 Actual Indirect Costs	480,740.00	1,626,172.00	1,626,172.00
2006-2007 Fixed Carry Forward	0.00	0.00	-63,708.68
Total Indirect Costs	480,740.00	1,626,172.00	1,689,880.68
Over/(Under) Recovery	0.00	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	480,740.00	1,626,172.00	1,626,172.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	480,740.00	1,626,172.00	1,626,172.00
Direct Costs	4,095,846.00	2,950,414.00	2,950,414.00
Rate for 2010-2011 **	11.74*	55.12*	55.12**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82984
Form R0418

*** Final ***

Dr. Charles Drew Academy
50 W. Josephine
Ecorse, MI 48229

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	103,322.00	619,139.00	619,139.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	103,322.00	619,139.00	619,139.00
2006-2007 Direct Costs	2,600,684.00	2,084,867.00	2,084,867.00
2008-2009 Rate	3.97*	29.70*	29.70**

Comparison:			
2008-2009 Actual Direct Costs	2,918,444.79	2,731,064.28	2,731,064.28
Indirect costs based on rate ** multiplied by actual direct costs	115,862.26	409,659.64	682,766.07
2008-2009 Actual Indirect Costs	69,531.04	256,911.55	256,911.55
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	69,531.04	256,911.55	256,911.55
Over/(Under) Recovery	46,331.22	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	69,531.04	256,911.55	256,911.55
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	46,331.22	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	23,199.82	256,911.55	256,911.55
Direct Costs	2,918,444.79	2,731,064.28	2,731,064.28
Rate for 2010-2011 **	0.79*	9.41*	9.41**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82985
Form R0418

*** Final ***

Detroit Premier Academy
7781 Asbury Park
Detroit, MI 48228

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	328,694.00	1,588,170.00	1,588,170.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	328,694.00	1,588,170.00	1,588,170.00
2006-2007 Direct Costs	5,167,097.00	3,907,621.00	3,907,621.00
2008-2009 Rate	6.36*	40.64*	40.64**

Comparison:			
2008-2009 Actual Direct Costs	6,151,921.00	4,987,216.00	4,987,216.00
Indirect costs based on rate ** multiplied by actual direct costs	391,262.18	748,082.40	1,246,804.00
2008-2009 Actual Indirect Costs	379,172.00	1,543,877.00	1,543,877.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	379,172.00	1,543,877.00	1,543,877.00
Over/(Under) Recovery	12,090.18	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	379,172.00	1,543,877.00	1,543,877.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	12,090.18	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	367,081.82	1,543,877.00	1,543,877.00
Direct Costs	6,151,921.00	4,987,216.00	4,987,216.00
Rate for 2010-2011 **	5.97*	30.96*	30.96**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82986
Form R0418

*** Final ***

Hanley International Academy
2609 Poland
Hamtramck, MI 48212

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	750,238.73	750,238.73
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	750,238.73	750,238.73
2006-2007 Direct Costs	3,034,444.44	2,284,205.71	2,284,205.71
2008-2009 Rate	0.00*	32.84*	32.84**

Comparison:			
2008-2009 Actual Direct Costs	4,579,519.99	3,574,351.56	3,574,351.56
Indirect costs based on rate ** multiplied by actual direct costs	0.00	536,152.73	893,587.89
2008-2009 Actual Indirect Costs	500.00	1,005,668.43	1,005,668.43
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	500.00	1,005,668.43	1,005,668.43
Over/(Under) Recovery	0.00	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	500.00	1,005,668.43	1,005,668.43
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	500.00	1,005,668.43	1,005,668.43
Direct Costs	4,579,519.99	3,574,351.56	3,574,351.56
Rate for 2010-2011 **	0.01*	28.14*	28.14**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82987
Form R0418

*** Final ***

Frontier International Academy
2619 Florian Street
Hamtramck, MI 48212

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	490,192.00	490,192.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	490,192.00	490,192.00
2006-2007 Direct Costs	2,531,843.00	2,041,651.00	2,041,651.00
2008-2009 Rate	0.00*	24.01*	24.01**

Comparison:			
2008-2009 Actual Direct Costs	2,340,071.03	1,824,961.27	1,824,961.27
Indirect costs based on rate ** multiplied by actual direct costs	0.00	273,744.19	438,173.20
2008-2009 Actual Indirect Costs	235,931.58	751,041.34	751,041.34
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	235,931.58	751,041.34	751,041.34
Over/(Under) Recovery	0.00	0.00	-312,868.14

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	235,931.58	751,041.34	751,041.34
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-312,868.14
Total Projected Indirect 2007-2008 (Numerator)	235,931.58	751,041.34	1,063,909.48
Direct Costs	2,340,071.03	1,824,961.27	1,824,961.27
Rate for 2010-2011 **	10.08*	41.15*	58.30**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82988
Form R0418

*** Final ***

Discovery Arts and Technology PSA
27355 Woodsfield
Inkster, MI 48141

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	6,731.80	610,451.71	610,451.71
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	6,731.80	610,451.71	610,451.71
2006-2007 Direct Costs	1,819,920.99	1,216,201.08	1,216,201.08
2008-2009 Rate	0.37*	50.19*	50.19**

Comparison:			
2008-2009 Actual Direct Costs	2,086,902.25	1,346,937.85	1,346,937.85
Indirect costs based on rate ** multiplied by actual direct costs	7,721.54	202,040.68	336,734.46
2008-2009 Actual Indirect Costs	5,808.25	745,772.65	745,772.65
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	5,808.25	745,772.65	745,772.65
Over/(Under) Recovery	1,913.29	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	5,808.25	745,772.65	745,772.65
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	1,913.29	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	3,894.96	745,772.65	745,772.65
Direct Costs	2,086,902.25	1,346,937.85	1,346,937.85
Rate for 2010-2011 **	0.19*	55.37*	55.37**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82989
Form R0418

*** Final ***

Covenant House Life Skills Center West
5668 Baker
Detroit, MI 48209

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	3,149.00	641,602.00	641,602.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	3,149.00	641,602.00	641,602.00
2006-2007 Direct Costs	1,893,409.00	1,254,956.00	1,254,956.00
2008-2009 Rate	0.17*	51.13*	51.13**

Comparison:			
2008-2009 Actual Direct Costs	2,259,074.00	1,826,619.00	1,826,619.00
Indirect costs based on rate ** multiplied by actual direct costs	3,840.43	273,992.85	456,654.75
2008-2009 Actual Indirect Costs	3,778.00	436,233.00	436,233.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	3,778.00	436,233.00	436,233.00
Over/(Under) Recovery	62.43	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	3,778.00	436,233.00	436,233.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	62.43	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	3,715.57	436,233.00	436,233.00
Direct Costs	2,259,074.00	1,826,619.00	1,826,619.00
Rate for 2010-2011 **	0.16*	23.88*	23.88**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82990
Form R0418

*** Final ***

Covenant House Life Skills Center East
7600 Goethe Street
Detroit, MI 48214

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	3,149.00	275,049.00	275,049.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	3,149.00	275,049.00	275,049.00
2006-2007 Direct Costs	2,701,141.00	2,429,241.00	2,429,241.00
2008-2009 Rate	0.12*	11.32*	11.32**

Comparison:			
2008-2009 Actual Direct Costs	3,000,970.00	2,421,888.00	2,421,888.00
Indirect costs based on rate ** multiplied by actual direct costs	3,601.16	274,157.72	274,157.72
2008-2009 Actual Indirect Costs	3,778.00	582,860.00	582,860.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	3,778.00	582,860.00	582,860.00
Over/(Under) Recovery	-176.84	-308,702.28	-308,702.28

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	3,778.00	582,860.00	582,860.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-176.84	-308,702.28	-308,702.28
Total Projected Indirect 2007-2008 (Numerator)	3,954.84	891,562.28	891,562.28
Direct Costs	3,000,970.00	2,421,888.00	2,421,888.00
Rate for 2010-2011 **	0.13*	36.81*	36.81**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 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 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	3,149.00	198,066.00	198,066.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	3,149.00	198,066.00	198,066.00
2006-2007 Direct Costs	979,416.00	784,499.00	784,499.00
2008-2009 Rate	0.32*	25.25*	25.25**

Comparison:			
2008-2009 Actual Direct Costs	2,607,551.00	2,139,450.00	2,139,450.00
Indirect costs based on rate ** multiplied by actual direct costs	8,344.16	320,917.50	534,862.50
2008-2009 Actual Indirect Costs	3,778.00	471,879.00	471,879.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	3,778.00	471,879.00	471,879.00
Over/(Under) Recovery	4,566.16	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	3,778.00	471,879.00	471,879.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	4,566.16	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	-788.16	471,879.00	471,879.00
Direct Costs	2,607,551.00	2,139,450.00	2,139,450.00
Rate for 2010-2011 **	0.00*	22.06*	22.06**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82992
Form R0418

Northpointe Academy
53 Candler
Highland Park, MI 48203

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	881.00	342,797.00	342,797.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	881.00	342,797.00	342,797.00
2006-2007 Direct Costs	1,824,288.00	1,482,372.00	1,482,372.00
2008-2009 Rate	0.05*	23.12*	23.12**

Comparison:			
2008-2009 Actual Direct Costs	2,419,892.79	1,737,401.40	1,737,401.40
Indirect costs based on rate ** multiplied by actual direct costs	1,209.95	260,610.21	401,687.20
2008-2009 Actual Indirect Costs	14,198.00	696,689.39	696,689.39
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	14,198.00	696,689.39	696,689.39
Over/(Under) Recovery	-12,988.05	0.00	-295,002.19

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	14,198.00	696,689.39	696,689.39
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-12,988.05	0.00	-295,002.19
Total Projected Indirect 2007-2008 (Numerator)	27,186.05	696,689.39	991,691.58
Direct Costs	2,419,892.79	1,737,401.40	1,737,401.40
Rate for 2010-2011 **	1.12*	40.10*	57.08**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82994
Form R0418

*** Final ***

David Ellis Academy West
19800 Beech Daly Road
Redford, MI 48239

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	183,568.83	1,011,595.72	1,011,595.72
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	183,568.83	1,011,595.72	1,011,595.72
2006-2007 Direct Costs	2,552,576.39	1,724,549.50	1,724,549.50
2008-2009 Rate	7.19*	58.66*	58.66**

Comparison:			
2008-2009 Actual Direct Costs	4,658,535.94	3,663,692.61	3,663,692.61
Indirect costs based on rate ** multiplied by actual direct costs	334,948.73	549,553.89	915,923.15
2008-2009 Actual Indirect Costs	264,076.44	1,258,919.77	1,258,919.77
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	264,076.44	1,258,919.77	1,258,919.77
Over/(Under) Recovery	70,872.29	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	264,076.44	1,258,919.77	1,258,919.77
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	70,872.29	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	193,204.15	1,258,919.77	1,258,919.77
Direct Costs	4,658,535.94	3,663,692.61	3,663,692.61
Rate for 2010-2011 **	4.15*	34.36*	34.36**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82995
Form R0418

*** Final ***

Taylor Exemplar Academy
26727 Goddard Road
Taylor, MI 48180

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	254,140.00	1,324,868.00	1,324,868.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	254,140.00	1,324,868.00	1,324,868.00
2006-2007 Direct Costs	3,483,407.00	2,412,679.00	2,412,679.00
2008-2009 Rate	7.30*	54.91*	54.91**

Comparison:			
2008-2009 Actual Direct Costs	4,610,690.00	3,309,533.00	3,309,533.00
Indirect costs based on rate ** multiplied by actual direct costs	336,580.37	496,429.95	827,383.25
2008-2009 Actual Indirect Costs	167,397.00	1,468,554.00	1,468,554.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	167,397.00	1,468,554.00	1,468,554.00
Over/(Under) Recovery	169,183.37	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	167,397.00	1,468,554.00	1,468,554.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	169,183.37	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	-1,786.37	1,468,554.00	1,468,554.00
Direct Costs	4,610,690.00	3,309,533.00	3,309,533.00
Rate for 2010-2011 **	0.00*	44.37*	44.37**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82996
Form R0418

Clara B. Ford Academy (SDA)
22620 Woodward Ave.
Ferndale, MI 48220

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	0.00	0.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2006-2007 Direct Costs	0.00	0.00	0.00
2008-2009 Rate	0.00*	0.00*	0.00**

Comparison:			
2008-2009 Actual Direct Costs	1,939,793.28	1,905,945.49	1,905,945.49
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2008-2009 Actual Indirect Costs	117,937.74	151,785.53	151,785.53
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	117,937.74	151,785.53	151,785.53
Over/(Under) Recovery	0.00	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	117,937.74	151,785.53	151,785.53
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	117,937.74	151,785.53	151,785.53
Direct Costs	1,939,793.28	1,905,945.49	1,905,945.49
Rate for 2010-2011 **	6.08*	7.96*	7.96**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82997
Form R0418

*** Final ***

Flagship Charter Academy
8735 Schoolcraft
Detroit, MI 48238

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	0.00	0.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2006-2007 Direct Costs	0.00	0.00	0.00
2008-2009 Rate	0.00*	0.00*	0.00**

Comparison:			
2008-2009 Actual Direct Costs	5,081,623.00	3,568,617.00	3,568,617.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2008-2009 Actual Indirect Costs	156,408.00	1,669,414.00	1,669,414.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	156,408.00	1,669,414.00	1,669,414.00
Over/(Under) Recovery	0.00	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	156,408.00	1,669,414.00	1,669,414.00
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	156,408.00	1,669,414.00	1,669,414.00
Direct Costs	5,081,623.00	3,568,617.00	3,568,617.00
Rate for 2010-2011 **	3.08*	46.78*	46.78**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 82998
Form R0418

*** Final ***

ACE Academy (SDA)
22620 Woodward Ave
Ferndale, MI 48220

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	0.00	0.00	0.00
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2006-2007 Direct Costs	0.00	0.00	0.00
2008-2009 Rate	0.00*	0.00*	0.00**

Comparison:			
2008-2009 Actual Direct Costs	1,763,811.56	1,760,043.82	1,760,043.82
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2008-2009 Actual Indirect Costs	87,858.69	91,626.43	91,626.43
2006-2007 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	87,858.69	91,626.43	91,626.43
Over/(Under) Recovery	0.00	0.00	0.00

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	87,858.69	91,626.43	91,626.43
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2007-2008 (Numerator)	87,858.69	91,626.43	91,626.43
Direct Costs	1,763,811.56	1,760,043.82	1,760,043.82
Rate for 2010-2011 **	4.98*	5.21*	5.21**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 83000
Form R0418

Wexford-Missaukee ISD
9907 E. 13th Street
Cadillac, MI 49601

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	836,552.89	1,792,152.03	1,792,152.03
2006-2007 Fixed Carry Forward	-323,562.82	-320,583.75	-320,583.75
Total Indirect Costs	1,160,115.71	2,112,735.78	2,112,735.78
2006-2007 Direct Costs	13,030,344.68	12,074,745.54	12,074,745.54
2008-2009 Rate	8.90*	17.50*	17.50**

Comparison:			
2008-2009 Actual Direct Costs	14,903,031.55	13,808,423.48	13,808,423.48
Indirect costs based on rate ** multiplied by actual direct costs	1,326,369.81	2,071,263.52	2,416,474.11
2008-2009 Actual Indirect Costs	1,102,417.52	2,197,025.59	2,197,025.59
2006-2007 Fixed Carry Forward	-323,562.82	-320,583.75	-320,583.75
Total Indirect Costs	1,425,980.34	2,517,609.34	2,517,609.34
Over/(Under) Recovery	-99,610.53	0.00	-101,135.23

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	1,102,417.52	2,197,025.59	2,197,025.59
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-99,610.53	0.00	-101,135.23
Total Projected Indirect 2007-2008 (Numerator)	1,202,028.05	2,197,025.59	2,298,160.82
Direct Costs	14,903,031.55	13,808,423.48	13,808,423.48
Rate for 2010-2011 **	8.07*	15.91*	16.64**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 83010
Form R0418

*** Final ***

Cadillac Area Public Schools
421 S. Mitchell Street
Cadillac, MI 49601

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	524,274.04	3,632,941.47	3,632,941.47
2006-2007 Fixed Carry Forward	4,804.72	0.00	90,229.06
Total Indirect Costs	519,469.32	3,632,941.47	3,542,712.41
2006-2007 Direct Costs	26,900,869.15	23,792,201.72	23,792,201.72
2008-2009 Rate	1.93*	15.27*	14.89**

Comparison:			
2008-2009 Actual Direct Costs	27,480,820.20	24,324,333.85	24,324,333.85
Indirect costs based on rate ** multiplied by actual direct costs	530,379.83	3,648,650.08	3,621,893.31
2008-2009 Actual Indirect Costs	547,298.90	3,703,785.25	3,703,785.25
2006-2007 Fixed Carry Forward	4,804.72	0.00	90,229.06
Total Indirect Costs	542,494.18	3,703,785.25	3,613,556.19
Over/(Under) Recovery	-12,114.35	0.00	8,337.12

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	547,298.90	3,703,785.25	3,703,785.25
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-12,114.35	0.00	8,337.12
Total Projected Indirect 2007-2008 (Numerator)	559,413.25	3,703,785.25	3,695,448.13
Direct Costs	27,480,820.20	24,324,333.85	24,324,333.85
Rate for 2010-2011 **	2.04*	15.23*	15.19**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 83060
Form R0418

Manton Consolidated Schools
105 5th Street
Manton, MI 49663

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	313,021.48	1,054,045.93	1,054,045.93
2006-2007 Fixed Carry Forward	3,313.45	0.00	14,557.27
Total Indirect Costs	309,708.03	1,054,045.93	1,039,488.66
2006-2007 Direct Costs	8,603,396.89	7,862,372.44	7,862,372.44
2008-2009 Rate	3.60*	13.41*	13.22**

Comparison:			
2008-2009 Actual Direct Costs	8,120,741.30	7,468,009.91	7,468,009.91
Indirect costs based on rate ** multiplied by actual direct costs	292,346.69	1,001,460.13	987,270.91
2008-2009 Actual Indirect Costs	298,611.47	951,342.86	951,342.86
2006-2007 Fixed Carry Forward	3,313.45	0.00	14,557.27
Total Indirect Costs	295,298.02	951,342.86	936,785.59
Over/(Under) Recovery	-2,951.33	50,117.27	50,485.32

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	298,611.47	951,342.86	951,342.86
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	-2,951.33	50,117.27	50,485.32
Total Projected Indirect 2007-2008 (Numerator)	301,562.80	901,225.59	900,857.54
Direct Costs	8,120,741.30	7,468,009.91	7,468,009.91
Rate for 2010-2011 **	3.71*	12.07*	12.06**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

*** Final ***

Michigan Department of Education
Carry Forward Calculation
For Approved 2010-2011 Indirect Cost Rates
School District 83070
Form R0418

Mesick Consolidated Schools
P.O. Box 275
Mesick, MI 49668

Basis for 2008-2009 Rate:	Restricted	Unrestricted	Medicaid
2006-2007 Indirect Costs	296,600.36	1,116,671.01	1,116,671.01
2006-2007 Fixed Carry Forward	-71,813.43	0.00	-28,700.38
Total Indirect Costs	368,413.79	1,116,671.01	1,145,371.39
2006-2007 Direct Costs	7,369,524.03	6,549,453.38	6,549,453.38
2008-2009 Rate	5.00*	17.05*	17.49**

Comparison:			
2008-2009 Actual Direct Costs	7,245,062.31	6,336,477.76	6,336,477.76
Indirect costs based on rate ** multiplied by actual direct costs	362,253.12	950,471.66	1,108,249.96
2008-2009 Actual Indirect Costs	277,682.12	1,186,266.67	1,186,266.67
2006-2007 Fixed Carry Forward	-71,813.43	0.00	-28,700.38
Total Indirect Costs	349,495.55	1,186,266.67	1,214,967.05
Over/(Under) Recovery	12,757.57	0.00	-106,717.09

2010-2011 Rate Calculation:			
2008-2009 Actual Indirect Costs	277,682.12	1,186,266.67	1,186,266.67
2010-2011 Fixed Carry Forward (Over/Under Recovery from Above)	12,757.57	0.00	-106,717.09
Total Projected Indirect 2007-2008 (Numerator)	264,924.55	1,186,266.67	1,292,983.76
Direct Costs	7,245,062.31	6,336,477.76	6,336,477.76
Rate for 2010-2011 **	3.66*	18.72*	20.41**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%