Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 01010

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	747,667.25
Less: Capital Outlay	62,565.73
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	273.44
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**685,374.96**

Direct Costs:	
General Fund	7,776,024.16
Less: Capital Outlay	54,293.71
Less: Facilities Acquisition	25,810.61
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	507,838.61
Less: Capital Outlay	5,416.90
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,198,341.55**

Special Education Indirect Cost Rate: **8.36%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 02010

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	73,428.29
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	642.19
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**74,070.48**

Direct Costs:	
General Fund	539,642.78
Less: Capital Outlay	22,677.25
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	39,721.51
Less: Capital Outlay	2,780.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**553,907.04**

Special Education Indirect Cost Rate: **13.37%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 02020

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	115,777.14
Less: Capital Outlay	3,142.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**112,635.11**

Direct Costs:	
General Fund	826,251.49
Less: Capital Outlay	4,240.48
Less: Facilities Acquisition	72,598.84
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	34,704.84
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**784,117.01**

Special Education Indirect Cost Rate: **14.36%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 02070

Report R0416

Munising Public Schools
411 Elm Avenue
Munising MI 49862

Indirect Costs (Operations & Maintenance):	
General Fund	883,949.98
Less: Capital Outlay	16,900.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**867,049.63**

Direct Costs:	
General Fund	6,247,952.84
Less: Capital Outlay	197,459.92
Less: Facilities Acquisition	68,888.77
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	304,464.22
Less: Capital Outlay	8,913.98
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,277,154.39**

Special Education Indirect Cost Rate: **13.81%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 02080

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	259,734.42
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**259,734.42**

Direct Costs:	
General Fund	2,729,428.59
Less: Capital Outlay	1,000.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	154,326.41
Less: Capital Outlay	598.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,882,157.00**

Special Education Indirect Cost Rate: **9.01%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 03010

Report R0416

Plainwell Community Schools
600 School Drive
Plainwell MI 49080

Indirect Costs (Operations & Maintenance):	
General Fund	2,692,704.99
Less: Capital Outlay	128,665.84
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	937.47
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,564,976.62**

Direct Costs:	
General Fund	19,754,292.22
Less: Capital Outlay	264,720.77
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	795,071.67
Less: Capital Outlay	39,484.93
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**20,245,158.19**

Special Education Indirect Cost Rate: **12.67%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 03020

Report R0416

Otsego Public Schools
400 Sherwood Street
Otsego MI 49078

Indirect Costs (Operations & Maintenance):	
General Fund	1,868,223.69
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,868,223.69**

Direct Costs:	
General Fund	15,675,991.09
Less: Capital Outlay	25,833.79
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	775,488.73
Less: Capital Outlay	19,027.19
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**16,406,618.84**

Special Education Indirect Cost Rate: **11.39%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 03030

Report R0416

Allegan Public Schools
550 Fifth Street
Allegan MI 49010

Indirect Costs (Operations & Maintenance):	
General Fund	2,790,753.82
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,790,753.82**

Direct Costs:	
General Fund	20,383,785.37
Less: Capital Outlay	100,105.96
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	945,163.86
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**21,228,843.27**

Special Education Indirect Cost Rate: **13.15%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 03040

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	2,561,096.33
Less: Capital Outlay	199,377.45
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,361,718.88**

Direct Costs:	
General Fund	20,366,846.29
Less: Capital Outlay	265,123.62
Less: Facilities Acquisition	129,369.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,309,672.83
Less: Capital Outlay	9,684.62
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**21,272,341.76**

Special Education Indirect Cost Rate: **11.10%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 03050

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	1,916,412.62
Less: Capital Outlay	2,134.05
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,914,278.57**

Direct Costs:	
General Fund	11,054,941.03
Less: Capital Outlay	177,833.30
Less: Facilities Acquisition	324,083.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	649,144.69
Less: Capital Outlay	40,835.94
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,161,332.63**

Special Education Indirect Cost Rate: **17.15%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 03060

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	529,008.64
Less: Capital Outlay	8,163.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**520,845.39**

Direct Costs:	
General Fund	4,714,724.51
Less: Capital Outlay	100,222.73
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	253,192.16
Less: Capital Outlay	1,300.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,866,393.94**

Special Education Indirect Cost Rate: **10.70%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 03070

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	1,434,027.69
Less: Capital Outlay	25,608.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,408,419.69**

Direct Costs:	
General Fund	10,917,367.00
Less: Capital Outlay	475,944.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	646,433.00
Less: Capital Outlay	5,480.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,082,376.00**

Special Education Indirect Cost Rate: **12.71%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 03080

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	711,234.20
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**711,234.20**

Direct Costs:	
General Fund	7,238,981.14
Less: Capital Outlay	83,812.23
Less: Facilities Acquisition	52,573.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	315,970.72
Less: Capital Outlay	1,021.72
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,417,544.25**

Special Education Indirect Cost Rate: **9.59%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 03100

Report R0416

Hamilton Community Schools
4815 136th Avenue
Hamilton MI 49419

Indirect Costs (Operations & Maintenance):	
General Fund	2,182,680.37
Less: Capital Outlay	36,955.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,145,724.71**

Direct Costs:	
General Fund	18,274,615.18
Less: Capital Outlay	118,761.88
Less: Facilities Acquisition	56,634.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	766,754.67
Less: Capital Outlay	2,538.91
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**18,863,434.57**

Special Education Indirect Cost Rate: **11.38%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 03440

Report R0416

Glenn Public School District
P.O. Box 68
Glenn MI 49416

Indirect Costs (Operations & Maintenance):	
General Fund	41,374.91
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**41,374.91**

Direct Costs:	
General Fund	275,803.87
Less: Capital Outlay	15,465.90
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**260,337.97**

Special Education Indirect Cost Rate: **15.89%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 03901

Report R0416

Discovery Elementary School
P.O. Box 990
Fennville MI 49408

Indirect Costs (Operations & Maintenance):	
General Fund	51,109.15
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**51,109.15**

Direct Costs:	
General Fund	712,911.22
Less: Capital Outlay	19,540.78
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	9,023.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**702,393.44**

Special Education Indirect Cost Rate: **7.28%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 03902

Report R0416

Outlook Academy
310 Thomas Street
Allegan MI 49010

Indirect Costs (Operations & Maintenance):	
General Fund	34,175.53
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**34,175.53**

Direct Costs:	
General Fund	242,666.47
Less: Capital Outlay	722.51
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**241,943.96**

Special Education Indirect Cost Rate: **14.13%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 04010

Report R0416

Alpena Public Schools
2373 Gordon Road
Alpena MI 49707

Indirect Costs (Operations & Maintenance):	
General Fund	3,795,520.17
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,795,520.17**

Direct Costs:	
General Fund	34,805,499.61
Less: Capital Outlay	89,772.07
Less: Facilities Acquisition	64,867.54
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,952,456.13
Less: Capital Outlay	2,658.44
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**36,600,657.69**

Special Education Indirect Cost Rate: **10.37%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 04901

Report R0416

Bingham Academy
555 South Fifth Street
Alpena MI 49707

Indirect Costs (Operations & Maintenance):	
General Fund	452,176.02
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,739.15
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**453,915.17**

Direct Costs:	
General Fund	1,093,249.50
Less: Capital Outlay	44,382.96
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	49,621.81
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,098,488.35**

Special Education Indirect Cost Rate: **41.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 05010

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	213,043.09
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**213,043.09**

Direct Costs:	
General Fund	1,585,998.54
Less: Capital Outlay	55,616.08
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	104,678.14
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,635,060.60**

Special Education Indirect Cost Rate: **13.03%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 05035

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	389,982.15
Less: Capital Outlay	2,577.37
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	216.80
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**387,621.58**

Direct Costs:	
General Fund	4,003,501.64
Less: Capital Outlay	22,178.76
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	165,582.09
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,146,904.97**

Special Education Indirect Cost Rate: **9.35%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 05040

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	454,970.40
Less: Capital Outlay	3,057.56
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**451,912.84**

Direct Costs:	
General Fund	4,095,976.81
Less: Capital Outlay	12,508.52
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	147,848.48
Less: Capital Outlay	9,339.21
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,221,977.56**

Special Education Indirect Cost Rate: **10.70%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 05060

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	1,274,506.34
Less: Capital Outlay	55,094.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,219,411.71**

Direct Costs:	
General Fund	10,595,552.68
Less: Capital Outlay	47,205.36
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	618,911.64
Less: Capital Outlay	1,952.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,165,306.96**

Special Education Indirect Cost Rate: **10.92%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 05065

Report R0416

Ellsworth Community School
9467 Park Street
Ellsworth MI 49729

Indirect Costs (Operations & Maintenance):	
General Fund	227,564.29
Less: Capital Outlay	3,995.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,350.00
Less: Capital Outlay	1,350.00
Total Indirect (less Capital)	**223,569.29**

Direct Costs:	
General Fund	1,983,215.41
Less: Capital Outlay	1,350.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	66,802.58
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,048,667.99**

Special Education Indirect Cost Rate: **10.91%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 05070

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	947,895.08
Less: Capital Outlay	2,879.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	6,789.04
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**951,805.09**

Direct Costs:	
General Fund	8,224,208.01
Less: Capital Outlay	25,839.84
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	454,126.18
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,652,494.35**

Special Education Indirect Cost Rate: **11.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 05901

Report R0416

Concord Academy: Antrim
5055 Corey Road
Mancelona MI 49659

Indirect Costs (Operations & Maintenance):	
General Fund	115,208.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**115,208.00**

Direct Costs:	
General Fund	856,031.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**856,031.00**

Special Education Indirect Cost Rate: **13.46%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 06010

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	314,855.64
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**314,855.64**

Direct Costs:	
General Fund	2,603,751.50
Less: Capital Outlay	125.73
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	169,921.22
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,773,546.99**

Special Education Indirect Cost Rate: **11.35%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 06020

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	503,311.75
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**503,311.75**

Direct Costs:	
General Fund	3,525,887.83
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	219,058.14
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,744,945.97**

Special Education Indirect Cost Rate: **13.44%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 06050

Report R0416

Standish-Sterling Community Schools
3789 Wyatt Road
Standish MI 48658

Indirect Costs (Operations & Maintenance):	
General Fund	1,954,477.72
Less: Capital Outlay	153,722.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	17,435.68
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,818,190.92**

Direct Costs:	
General Fund	13,897,180.20
Less: Capital Outlay	383,411.94
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	706,790.09
Less: Capital Outlay	1,408.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**14,219,150.35**

Special Education Indirect Cost Rate: **12.79%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 07010

Report R0416

Arvon Township School District
21798 Skanee Road
Skanee MI 49962

Indirect Costs (Operations & Maintenance):	
General Fund	38,380.00
Less: Capital Outlay	7,468.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**30,912.00**

Direct Costs:	
General Fund	280,346.00
Less: Capital Outlay	5,652.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	13,009.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**287,703.00**

Special Education Indirect Cost Rate: **10.74%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 07020

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	575,523.46
Less: Capital Outlay	11,299.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**564,223.98**

Direct Costs:	
General Fund	4,616,358.25
Less: Capital Outlay	51,711.69
Less: Facilities Acquisition	50,877.64
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	243,095.89
Less: Capital Outlay	500.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,756,364.81**

Special Education Indirect Cost Rate: **11.86%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 07040

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	794,323.67
Less: Capital Outlay	6,401.41
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**787,922.26**

Direct Costs:	
General Fund	5,846,977.61
Less: Capital Outlay	74,098.21
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	270,040.97
Less: Capital Outlay	1,820.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,041,100.37**

Special Education Indirect Cost Rate: **13.04%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 08010

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	1,726,245.73
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,726,245.73**

Direct Costs:	
General Fund	13,708,974.67
Less: Capital Outlay	112,878.87
Less: Facilities Acquisition	51,503.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	700,711.05
Less: Capital Outlay	19,190.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**14,226,113.85**

Special Education Indirect Cost Rate: **12.13%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 08030

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	3,092,507.95
Less: Capital Outlay	3,500.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	7,114.10
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,096,122.05**

Direct Costs:	
General Fund	21,959,022.95
Less: Capital Outlay	176,407.57
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	894,852.87
Less: Capital Outlay	9,671.03
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**22,667,797.22**

Special Education Indirect Cost Rate: **13.66%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 08050

Report R0416

Thornapple Kellogg School District
10051 Green Lake Road
Middleville MI 49333

Indirect Costs (Operations & Maintenance):	
General Fund	2,606,081.39
Less: Capital Outlay	9,785.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,596,295.47**

Direct Costs:	
General Fund	21,435,930.67
Less: Capital Outlay	65,337.93
Less: Facilities Acquisition	42,823.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	977,986.55
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**22,305,755.99**

Special Education Indirect Cost Rate: **11.64%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 09010

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	7,399,463.48
Less: Capital Outlay	23,918.31
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	62,939.03
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**7,438,484.20**

Direct Costs:	
General Fund	63,650,039.43
Less: Capital Outlay	975,103.81
Less: Facilities Acquisition	734,907.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,844,448.02
Less: Capital Outlay	23,041.41
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**64,761,435.11**

Special Education Indirect Cost Rate: **11.49%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 09030

Report R0416

Bangor Township Schools
3520 Old Kawkawlin Road
Bay City MI 48706

Indirect Costs (Operations & Maintenance):	
General Fund	2,391,247.44
Less: Capital Outlay	7,054.21
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,384,193.23**

Direct Costs:	
General Fund	18,540,641.79
Less: Capital Outlay	75,596.88
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	917,665.78
Less: Capital Outlay	38,771.13
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**19,343,939.56**

Special Education Indirect Cost Rate: **12.33%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 09050

Report R0416

Essexville-Hampton Public Schools
303 Pine Street
Essexville MI 48732

Indirect Costs (Operations & Maintenance):	
General Fund	1,691,331.87
Less: Capital Outlay	13,093.55
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,678,238.32**

Direct Costs:	
General Fund	13,242,312.48
Less: Capital Outlay	176,204.92
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	468,682.93
Less: Capital Outlay	30,819.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**13,503,971.49**

Special Education Indirect Cost Rate: **12.43%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 09090

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	1,336,330.68
Less: Capital Outlay	39,754.31
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	10,838.71
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,307,415.08**

Direct Costs:	
General Fund	12,199,481.13
Less: Capital Outlay	37,991.36
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	548,784.77
Less: Capital Outlay	12,295.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**12,697,979.54**

Special Education Indirect Cost Rate: **10.30%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 09901

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	130,600.39
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**130,600.39**

Direct Costs:	
General Fund	1,117,518.77
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,117,518.77**

Special Education Indirect Cost Rate: **11.69%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 09902

Report R0416

Bay County PSA
1110 State Street
Bay City MI 48706

Indirect Costs (Operations & Maintenance):	
General Fund	154,089.22
Less: Capital Outlay	1,825.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**152,263.57**

Direct Costs:	
General Fund	2,158,534.01
Less: Capital Outlay	26,855.48
Less: Facilities Acquisition	80,652.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	131,390.50
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,182,416.13**

Special Education Indirect Cost Rate: **6.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 10015

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	1,611,624.21
Less: Capital Outlay	8,669.77
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,602,954.44**

Direct Costs:	
General Fund	14,335,946.19
Less: Capital Outlay	49,214.95
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	778,995.05
Less: Capital Outlay	137.48
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**15,065,588.81**

Special Education Indirect Cost Rate: **10.64%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 10025

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	470,652.28
Less: Capital Outlay	29,038.87
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**441,613.41**

Direct Costs:	
General Fund	4,187,612.68
Less: Capital Outlay	7,911.37
Less: Facilities Acquisition	19,267.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	250,287.86
Less: Capital Outlay	140.37
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,410,581.67**

Special Education Indirect Cost Rate: **10.01%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 11010

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	5,996,880.53
Less: Capital Outlay	11,747.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**5,985,133.53**

Direct Costs:	
General Fund	38,962,599.24
Less: Capital Outlay	253,523.00
Less: Facilities Acquisition	135,183.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,791,707.08
Less: Capital Outlay	52,478.44
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**40,313,121.12**

Special Education Indirect Cost Rate: **14.85%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 11020

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	2,779,954.11
Less: Capital Outlay	10,490.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,769,464.11**

Direct Costs:	
General Fund	19,752,348.77
Less: Capital Outlay	68,099.47
Less: Facilities Acquisition	18,141.89
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	872,575.14
Less: Capital Outlay	4,302.07
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**20,534,380.48**

Special Education Indirect Cost Rate: **13.49%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 11030

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	2,246,322.90
Less: Capital Outlay	41,472.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,330.81
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,207,181.71**

Direct Costs:	
General Fund	19,299,633.08
Less: Capital Outlay	227,396.02
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	912,404.81
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**19,984,641.87**

Special Education Indirect Cost Rate: **11.04%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 11033

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	892,226.05
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**892,226.05**

Direct Costs:	
General Fund	6,582,921.38
Less: Capital Outlay	57,413.41
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	282,393.79
Less: Capital Outlay	3,737.86
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,804,163.90**

Special Education Indirect Cost Rate: **13.11%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 11160

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	254,736.06
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**254,736.06**

Direct Costs:	
General Fund	1,565,156.73
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	83,905.90
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,649,062.63**

Special Education Indirect Cost Rate: **15.45%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 11200

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	896,571.25
Less: Capital Outlay	40,592.86
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,300.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**859,278.39**

Direct Costs:	
General Fund	7,735,251.85
Less: Capital Outlay	149,694.97
Less: Facilities Acquisition	1,054,620.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	343,909.53
Less: Capital Outlay	16,843.07
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,858,002.44**

Special Education Indirect Cost Rate: **12.53%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 11210

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	902,764.16
Less: Capital Outlay	3,702.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**899,061.21**

Direct Costs:	
General Fund	10,014,839.48
Less: Capital Outlay	162,863.01
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	443,178.00
Less: Capital Outlay	11,456.10
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,283,698.37**

Special Education Indirect Cost Rate: **8.74%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 11240

Report R0416

Berrien Springs Public Schools
One Sylvester Avenue
Berrien Springs MI 49103

Indirect Costs (Operations & Maintenance):	
General Fund	1,394,590.80
Less: Capital Outlay	26,083.82
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,368,506.98**

Direct Costs:	
General Fund	13,206,610.31
Less: Capital Outlay	325,528.97
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	624,432.78
Less: Capital Outlay	2,449.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**13,503,065.12**

Special Education Indirect Cost Rate: **10.13%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 11250

Report R0416

Eau Claire Public Schools
P.O. Box 398
Eau Claire MI 49111

Indirect Costs (Operations & Maintenance):	
General Fund	765,364.78
Less: Capital Outlay	62,729.56
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**702,635.22**

Direct Costs:	
General Fund	6,249,729.98
Less: Capital Outlay	101,637.50
Less: Facilities Acquisition	5,375.06
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	327,904.14
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,470,621.56**

Special Education Indirect Cost Rate: **10.86%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 11300

Report R0416

Niles Community School District
111 Spruce Street
Niles MI 49120

Indirect Costs (Operations & Maintenance):	
General Fund	3,271,594.42
Less: Capital Outlay	49,004.32
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,222,590.10**

Direct Costs:	
General Fund	31,075,892.74
Less: Capital Outlay	407,878.05
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,447,102.41
Less: Capital Outlay	38,589.59
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**32,076,527.51**

Special Education Indirect Cost Rate: **10.05%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 11310

Report R0416

Buchanan Community Schools
401 W. Chicago Street
Buchanan MI 49107

Indirect Costs (Operations & Maintenance):	
General Fund	1,364,538.31
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,364,538.31**

Direct Costs:	
General Fund	12,096,660.45
Less: Capital Outlay	3,169.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	671,919.04
Less: Capital Outlay	12,732.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**12,752,678.49**

Special Education Indirect Cost Rate: **10.70%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 11320

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	1,097,736.00
Less: Capital Outlay	40,667.28
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,057,068.72**

Direct Costs:	
General Fund	8,891,512.81
Less: Capital Outlay	21,282.50
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	529,049.17
Less: Capital Outlay	23,953.64
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,375,325.84**

Special Education Indirect Cost Rate: **11.28%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 11330

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	1,438,758.57
Less: Capital Outlay	12,259.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,426,499.57**

Direct Costs:	
General Fund	15,177,106.12
Less: Capital Outlay	186,929.69
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	668,754.37
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**15,658,930.80**

Special Education Indirect Cost Rate: **9.11%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 11340

Report R0416

Bridgman Public Schools
9964 Gast Road
Bridgman MI 49106

Indirect Costs (Operations & Maintenance):	
General Fund	911,827.24
Less: Capital Outlay	842.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**910,985.24**

Direct Costs:	
General Fund	7,901,085.76
Less: Capital Outlay	44,466.05
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	334,058.90
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,190,678.61**

Special Education Indirect Cost Rate: **11.12%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 11670

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	41,322.80
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**41,322.80**

Direct Costs:	
General Fund	487,379.19
Less: Capital Outlay	0.00
Less: Facilities Acquisition	20,449.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,377.50
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**469,307.69**

Special Education Indirect Cost Rate: **8.81%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 11830

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	48,687.31
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**48,687.31**

Direct Costs:	
General Fund	449,648.13
Less: Capital Outlay	0.00
Less: Facilities Acquisition	4,041.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**445,606.55**

Special Education Indirect Cost Rate: **10.93%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 11901

Report R0416

Countryside Academy
4800 Meadowbrook Road
Benton Harbor MI 49022

Indirect Costs (Operations & Maintenance):	
General Fund	226,893.83
Less: Capital Outlay	3,384.87
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**223,508.96**

Direct Costs:	
General Fund	3,138,068.20
Less: Capital Outlay	0.00
Less: Facilities Acquisition	26,285.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	161,655.75
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,273,438.35**

Special Education Indirect Cost Rate: **6.83%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 11903

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	323,360.57
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**323,360.57**

Direct Costs:	
General Fund	2,691,081.02
Less: Capital Outlay	83,600.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	221,362.27
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,828,843.29**

Special Education Indirect Cost Rate: **11.43%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 11904

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	317,798.79
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**317,798.79**

Direct Costs:	
General Fund	1,575,027.41
Less: Capital Outlay	35,714.73
Less: Facilities Acquisition	13,750.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	106,541.67
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,632,104.35**

Special Education Indirect Cost Rate: **19.47%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 12010

Report R0416

Coldwater Community Schools
401 Sauk River Drive
Coldwater MI 49036

Indirect Costs (Operations & Maintenance):	
General Fund	2,701,743.49
Less: Capital Outlay	268,295.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,161.47
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,435,609.47**

Direct Costs:	
General Fund	22,172,335.37
Less: Capital Outlay	199,242.49
Less: Facilities Acquisition	533,600.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,343,394.97
Less: Capital Outlay	13,038.74
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**22,769,849.11**

Special Education Indirect Cost Rate: **10.70%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 12020

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	957,466.29
Less: Capital Outlay	21,670.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,252.45
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**940,047.75**

Direct Costs:	
General Fund	8,651,796.39
Less: Capital Outlay	98,225.04
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	610,901.39
Less: Capital Outlay	5,084.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,159,388.74**

Special Education Indirect Cost Rate: **10.26%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 12040

Report R0416

Quincy Community School District
1 Educational Parkway
Quincy MI 49082

Indirect Costs (Operations & Maintenance):	
General Fund	1,101,587.94
Less: Capital Outlay	32,794.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,068,793.28**

Direct Costs:	
General Fund	11,047,104.97
Less: Capital Outlay	248,164.35
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	381,781.25
Less: Capital Outlay	793.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,179,928.37**

Special Education Indirect Cost Rate: **9.56%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 12901

Report R0416

Pansophia Academy
52 Abbott Avenue
Coldwater MI 49036

Indirect Costs (Operations & Maintenance):	
General Fund	125,084.00
Less: Capital Outlay	7,283.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**117,801.00**

Direct Costs:	
General Fund	1,279,672.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	69,263.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,348,935.00**

Special Education Indirect Cost Rate: **8.73%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 13010

Report R0416

Albion Public Schools
1418 Cooper Street
Albion MI 49224

Indirect Costs (Operations & Maintenance):	
General Fund	1,329,133.86
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,329,133.86**

Direct Costs:	
General Fund	11,252,726.43
Less: Capital Outlay	120,654.16
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	526,923.52
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,658,995.79**

Special Education Indirect Cost Rate: **11.40%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 13020

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	9,221,884.78
Less: Capital Outlay	147,283.64
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	112,055.93
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**9,186,657.07**

Direct Costs:	
General Fund	68,820,410.97
Less: Capital Outlay	867,590.65
Less: Facilities Acquisition	453,916.45
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,479,118.41
Less: Capital Outlay	39,693.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**69,938,328.78**

Special Education Indirect Cost Rate: **13.14%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 13050

Report R0416

Athens Area Schools
304 E. South Street
Athens MI 49011

Indirect Costs (Operations & Maintenance):	
General Fund	775,154.16
Less: Capital Outlay	2,116.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**773,037.93**

Direct Costs:	
General Fund	5,552,686.16
Less: Capital Outlay	20,702.74
Less: Facilities Acquisition	16,637.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	254,199.92
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,769,545.94**

Special Education Indirect Cost Rate: **13.40%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 13070

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	2,871,680.13
Less: Capital Outlay	57,359.56
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,814,320.57**

Direct Costs:	
General Fund	17,888,148.51
Less: Capital Outlay	23,942.93
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	981,099.31
Less: Capital Outlay	24,060.53
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**18,821,244.36**

Special Education Indirect Cost Rate: **14.95%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 13080

Report R0416

Homer Community Schools
403 S. Hillsdale Street
Homer MI 49245

Indirect Costs (Operations & Maintenance):	
General Fund	1,015,148.53
Less: Capital Outlay	7,689.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,007,458.61**

Direct Costs:	
General Fund	7,606,478.06
Less: Capital Outlay	97,955.73
Less: Facilities Acquisition	65.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	405,202.54
Less: Capital Outlay	15,225.97
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,898,432.91**

Special Education Indirect Cost Rate: **12.76%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 13090

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	3,728,569.11
Less: Capital Outlay	42,539.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	655.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,686,684.15**

Direct Costs:	
General Fund	25,789,196.06
Less: Capital Outlay	571,680.58
Less: Facilities Acquisition	284,809.33
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,279,578.61
Less: Capital Outlay	71,424.68
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**26,140,860.08**

Special Education Indirect Cost Rate: **14.10%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 13095

Report R0416

Mar Lee School District
21236 H Drive North
Marshall MI 49068

Indirect Costs (Operations & Maintenance):	
General Fund	194,595.68
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,671.71
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**197,267.39**

Direct Costs:	
General Fund	2,372,855.87
Less: Capital Outlay	42,806.17
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	106,205.06
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,436,254.76**

Special Education Indirect Cost Rate: **8.10%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 13110

Report R0416

Marshall Public Schools
100 E. Green Street
Marshall MI 49068

Indirect Costs (Operations & Maintenance):	
General Fund	2,507,290.40
Less: Capital Outlay	1,050.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,099.19
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,509,339.59**

Direct Costs:	
General Fund	17,576,033.98
Less: Capital Outlay	346,709.22
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	620,339.66
Less: Capital Outlay	8,598.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**17,841,066.42**

Special Education Indirect Cost Rate: **14.06%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 13120

Report R0416

Pennfield School District
8587 Pennfield Road
Battle Creek MI 49017

Indirect Costs (Operations & Maintenance):	
General Fund	1,327,540.85
Less: Capital Outlay	279.24
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,327,261.61**

Direct Costs:	
General Fund	13,517,628.87
Less: Capital Outlay	254,151.83
Less: Facilities Acquisition	278,360.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	540,162.07
Less: Capital Outlay	44,791.63
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**13,480,487.48**

Special Education Indirect Cost Rate: **9.85%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 13130

Report R0416

Tekonsha Community Schools
245 S. Elm Street
Tekonsha MI 49092

Indirect Costs (Operations & Maintenance):	
General Fund	239,151.94
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**239,151.94**

Direct Costs:	
General Fund	2,725,216.62
Less: Capital Outlay	74,951.10
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	145,751.76
Less: Capital Outlay	7,164.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,788,852.78**

Special Education Indirect Cost Rate: **8.58%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 13135

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	971,138.13
Less: Capital Outlay	18,774.05
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**952,364.08**

Direct Costs:	
General Fund	8,824,661.93
Less: Capital Outlay	303,334.47
Less: Facilities Acquisition	50,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	347,632.47
Less: Capital Outlay	419.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,818,540.93**

Special Education Indirect Cost Rate: **10.80%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 13901

Report R0416

Arbor Academy
55 Arbor Street
Battle Creek MI 49015

Indirect Costs (Operations & Maintenance):	
General Fund	358,058.37
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**358,058.37**

Direct Costs:	
General Fund	1,274,479.85
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	67,467.86
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,341,947.71**

Special Education Indirect Cost Rate: **26.68%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 13902

Report R0416

Endeavor Charter Academy
380 N. Helmer Road
Springfield MI 49015

Indirect Costs (Operations & Maintenance):	
General Fund	1,066,113.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,066,113.00**

Direct Costs:	
General Fund	3,990,181.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	169,998.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,160,179.00**

Special Education Indirect Cost Rate: **25.63%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 13903

Report R0416

Marshall Academy
18203 Homer Road
Marshall MI 49068

Indirect Costs (Operations & Maintenance):	
General Fund	122,774.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**122,774.00**

Direct Costs:	
General Fund	1,292,787.00
Less: Capital Outlay	3,985.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,288,802.00**

Special Education Indirect Cost Rate: **9.53%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 13904

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	102,037.88
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**102,037.88**

Direct Costs:	
General Fund	820,766.46
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**820,766.46**

Special Education Indirect Cost Rate: **12.43%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 14010

Report R0416

Cassopolis Public Schools
63700 Brick Church Road
Cassopolis MI 49031

Indirect Costs (Operations & Maintenance):	
General Fund	1,234,003.10
Less: Capital Outlay	55,856.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,178,147.10**

Direct Costs:	
General Fund	8,864,377.69
Less: Capital Outlay	23,639.61
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	426,805.79
Less: Capital Outlay	1,098.43
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,266,445.44**

Special Education Indirect Cost Rate: **12.71%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 14020

Report R0416

Dowagiac Union School District
206 Main Street
Dowagiac MI 49047

Indirect Costs (Operations & Maintenance):	
General Fund	2,484,872.78
Less: Capital Outlay	35,867.05
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	8,242.70
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,457,248.43**

Direct Costs:	
General Fund	19,229,615.42
Less: Capital Outlay	43,609.61
Less: Facilities Acquisition	5,288.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	880,451.61
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**20,061,168.92**

Special Education Indirect Cost Rate: **12.25%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 14030

Report R0416

Edwardsburg Public Schools
69410 Section Street
Edwardsburg MI 49112

Indirect Costs (Operations & Maintenance):	
General Fund	2,213,812.41
Less: Capital Outlay	31,165.94
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	24,837.12
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,207,483.59**

Direct Costs:	
General Fund	15,099,343.73
Less: Capital Outlay	203,664.64
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	821,605.70
Less: Capital Outlay	518.95
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**15,716,765.84**

Special Education Indirect Cost Rate: **14.05%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 14050

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	863,730.67
Less: Capital Outlay	33,184.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**830,545.87**

Direct Costs:	
General Fund	7,059,330.56
Less: Capital Outlay	88,327.99
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	418,365.15
Less: Capital Outlay	1,094.02
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,388,273.70**

Special Education Indirect Cost Rate: **11.24%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 15010

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	201,609.20
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**201,609.20**

Direct Costs:	
General Fund	1,353,993.08
Less: Capital Outlay	30,156.66
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	24,631.42
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,348,467.84**

Special Education Indirect Cost Rate: **14.95%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 15020

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	1,300,118.76
Less: Capital Outlay	5,557.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,294,561.26**

Direct Costs:	
General Fund	9,896,487.75
Less: Capital Outlay	115,567.39
Less: Facilities Acquisition	8,041.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	470,235.21
Less: Capital Outlay	236.21
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,242,878.36**

Special Education Indirect Cost Rate: **12.64%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 15030

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	270,993.13
Less: Capital Outlay	1,575.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**269,418.13**

Direct Costs:	
General Fund	2,512,404.00
Less: Capital Outlay	79,928.52
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	119,542.07
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,552,017.55**

Special Education Indirect Cost Rate: **10.56%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 15050

Report R0416

Charlevoix Public Schools
PO Box 67
Charlevoix MI 49720

Indirect Costs (Operations & Maintenance):	
General Fund	1,221,741.56
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,221,741.56**

Direct Costs:	
General Fund	10,389,469.53
Less: Capital Outlay	126,200.19
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	496,968.89
Less: Capital Outlay	1,945.47
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,758,292.76**

Special Education Indirect Cost Rate: **11.36%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 15060

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	865,685.35
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**865,685.35**

Direct Costs:	
General Fund	9,158,488.48
Less: Capital Outlay	168,351.86
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	400,642.38
Less: Capital Outlay	842.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,389,937.00**

Special Education Indirect Cost Rate: **9.22%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 15901

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	97,667.47
Less: Capital Outlay	17,242.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**80,424.54**

Direct Costs:	
General Fund	1,140,849.98
Less: Capital Outlay	695.10
Less: Facilities Acquisition	6,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,134,154.88**

Special Education Indirect Cost Rate: **7.09%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 15902

Report R0416

Northwest Academy
115 W. Hurlbut Street
Charlevoix MI 49720

Indirect Costs (Operations & Maintenance):	
General Fund	34,572.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**34,572.00**

Direct Costs:	
General Fund	509,569.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**509,569.00**

Special Education Indirect Cost Rate: **6.78%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 16015

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	1,749,637.87
Less: Capital Outlay	27,220.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,722,416.88**

Direct Costs:	
General Fund	16,219,788.82
Less: Capital Outlay	172,796.91
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	807,403.29
Less: Capital Outlay	29,491.69
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**16,824,903.51**

Special Education Indirect Cost Rate: **10.24%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 16050

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	757,494.55
Less: Capital Outlay	5,462.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**752,032.51**

Direct Costs:	
General Fund	7,421,663.58
Less: Capital Outlay	158,837.53
Less: Facilities Acquisition	3,703.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	390,400.87
Less: Capital Outlay	247.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,649,275.50**

Special Education Indirect Cost Rate: **9.83%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 16070

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	209,155.88
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**209,155.88**

Direct Costs:	
General Fund	2,099,465.46
Less: Capital Outlay	0.00
Less: Facilities Acquisition	524.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	27,399.13
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,126,339.99**

Special Education Indirect Cost Rate: **9.84%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 16100

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	339,335.11
Less: Capital Outlay	7,572.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	466.53
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**332,229.24**

Direct Costs:	
General Fund	2,952,319.47
Less: Capital Outlay	8,288.47
Less: Facilities Acquisition	40,274.91
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	169,375.92
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,073,132.01**

Special Education Indirect Cost Rate: **10.81%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 17010

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	2,396,914.14
Less: Capital Outlay	103,808.79
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,109.80
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,296,215.15**

Direct Costs:	
General Fund	20,069,302.18
Less: Capital Outlay	17,302.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	888,416.44
Less: Capital Outlay	5,500.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**20,934,916.62**

Special Education Indirect Cost Rate: **10.97%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 17050

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	241,849.98
Less: Capital Outlay	2,874.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**238,975.78**

Direct Costs:	
General Fund	2,168,019.77
Less: Capital Outlay	2,475.75
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	169,125.17
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,334,669.19**

Special Education Indirect Cost Rate: **10.24%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 17090

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	397,432.56
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**397,432.56**

Direct Costs:	
General Fund	5,540,807.38
Less: Capital Outlay	206,129.37
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	152,774.46
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,487,452.47**

Special Education Indirect Cost Rate: **7.24%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 17110

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	943,371.71
Less: Capital Outlay	10,335.31
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,985.68
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**939,022.08**

Direct Costs:	
General Fund	8,432,633.74
Less: Capital Outlay	76,120.37
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	410,352.92
Less: Capital Outlay	5,034.42
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,761,831.87**

Special Education Indirect Cost Rate: **10.72%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 17140

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	446,044.95
Less: Capital Outlay	208.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**445,836.45**

Direct Costs:	
General Fund	4,528,365.06
Less: Capital Outlay	20,879.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	257,208.07
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,764,694.13**

Special Education Indirect Cost Rate: **9.36%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 17160

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	132,023.51
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**132,023.51**

Direct Costs:	
General Fund	822,219.16
Less: Capital Outlay	992.99
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	67,937.03
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**889,163.20**

Special Education Indirect Cost Rate: **14.85%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 17901

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	573,095.57
Less: Capital Outlay	39,251.74
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**533,843.83**

Direct Costs:	
General Fund	4,853,547.72
Less: Capital Outlay	177,088.36
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	243,699.64
Less: Capital Outlay	44,229.29
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,875,929.71**

Special Education Indirect Cost Rate: **10.95%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 17902

Report R0416

Ojibwe Charter School
11507 West Industrial Drive
Brimley MI 49715

Indirect Costs (Operations & Maintenance):	
General Fund	127,886.20
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**127,886.20**

Direct Costs:	
General Fund	1,285,509.68
Less: Capital Outlay	0.00
Less: Facilities Acquisition	13,200.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	52,198.47
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,324,508.15**

Special Education Indirect Cost Rate: **9.66%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 18010

Report R0416

Clare Public Schools
201 E. State Street
Clare MI 48617

Indirect Costs (Operations & Maintenance):	
General Fund	1,355,846.58
Less: Capital Outlay	15,250.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,340,596.58**

Direct Costs:	
General Fund	10,074,453.47
Less: Capital Outlay	74,795.34
Less: Facilities Acquisition	23,700.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	446,605.67
Less: Capital Outlay	4,007.35
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,418,556.45**

Special Education Indirect Cost Rate: **12.87%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 18020

Report R0416

Farwell Area Schools
371 E. Main Street
Farwell MI 48622

Indirect Costs (Operations & Maintenance):	
General Fund	1,105,081.29
Less: Capital Outlay	28,958.55
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,076,122.74**

Direct Costs:	
General Fund	10,839,756.83
Less: Capital Outlay	105,826.03
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	686,853.23
Less: Capital Outlay	25,693.09
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,395,090.94**

Special Education Indirect Cost Rate: **9.44%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 18060

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	1,459,795.82
Less: Capital Outlay	19,364.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	8,257.80
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,448,689.62**

Direct Costs:	
General Fund	14,160,251.42
Less: Capital Outlay	9,282.10
Less: Facilities Acquisition	1,510.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	767,103.65
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**14,916,562.97**

Special Education Indirect Cost Rate: **9.71%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 19010

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	2,463,234.87
Less: Capital Outlay	3,755.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,218.88
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,463,698.75**

Direct Costs:	
General Fund	19,777,741.97
Less: Capital Outlay	276,997.17
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	690,790.11
Less: Capital Outlay	7,778.35
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**20,183,756.56**

Special Education Indirect Cost Rate: **12.21%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 19070

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	366,441.19
Less: Capital Outlay	4,035.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**362,405.36**

Direct Costs:	
General Fund	3,961,719.57
Less: Capital Outlay	114,282.09
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	140,461.92
Less: Capital Outlay	1,494.22
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,986,405.18**

Special Education Indirect Cost Rate: **9.09%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 19100

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	937,682.46
Less: Capital Outlay	5,202.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**932,480.12**

Direct Costs:	
General Fund	6,585,405.10
Less: Capital Outlay	118,361.16
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	301,344.05
Less: Capital Outlay	4,806.31
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,763,581.68**

Special Education Indirect Cost Rate: **13.79%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 19120

Report R0416

Ovid-Elsie Area Schools
8989 Colony Road
Elsie MI 48831

Indirect Costs (Operations & Maintenance):	
General Fund	1,469,978.53
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,469,978.53**

Direct Costs:	
General Fund	12,032,029.98
Less: Capital Outlay	107,527.71
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	575,541.18
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**12,500,043.45**

Special Education Indirect Cost Rate: **11.76%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 19125

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	587,967.29
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**587,967.29**

Direct Costs:	
General Fund	4,484,852.80
Less: Capital Outlay	11,837.94
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	273,258.37
Less: Capital Outlay	2,011.45
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,744,261.78**

Special Education Indirect Cost Rate: **12.39%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 19140

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	3,152,197.76
Less: Capital Outlay	89,470.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,062,727.08**

Direct Costs:	
General Fund	22,729,658.04
Less: Capital Outlay	422,289.90
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,122,446.90
Less: Capital Outlay	16,112.56
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**23,413,702.48**

Special Education Indirect Cost Rate: **13.08%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 20015

Report R0416

Crawford AuSable Schools
1135 N Old 27
Grayling MI 49738

Indirect Costs (Operations & Maintenance):	
General Fund	1,743,031.27
Less: Capital Outlay	18,300.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,724,730.57**

Direct Costs:	
General Fund	14,078,905.41
Less: Capital Outlay	134,363.10
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	933,427.29
Less: Capital Outlay	15,282.34
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**14,862,687.26**

Special Education Indirect Cost Rate: **11.60%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 21010

Report R0416

Escanaba Area Public Schools
1500 Ludington St.
Escanaba MI 49829

Indirect Costs (Operations & Maintenance):	
General Fund	2,231,453.49
Less: Capital Outlay	3,668.27
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,227,785.22**

Direct Costs:	
General Fund	20,491,286.57
Less: Capital Outlay	168,681.27
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	866,178.20
Less: Capital Outlay	1,979.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**21,186,804.50**

Special Education Indirect Cost Rate: **10.51%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 21025

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	1,238,457.32
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,238,457.32**

Direct Costs:	
General Fund	11,333,410.85
Less: Capital Outlay	79,480.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	461,311.39
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,715,242.24**

Special Education Indirect Cost Rate: **10.57%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 21060

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	351,461.10
Less: Capital Outlay	659.86
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,361.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**353,162.24**

Direct Costs:	
General Fund	3,151,881.28
Less: Capital Outlay	83,297.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	182,656.05
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,251,240.33**

Special Education Indirect Cost Rate: **10.86%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 21065

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	246,276.64
Less: Capital Outlay	500.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**245,776.64**

Direct Costs:	
General Fund	2,197,350.86
Less: Capital Outlay	7,684.20
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	154,729.91
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,344,396.57**

Special Education Indirect Cost Rate: **10.48%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 21090

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	377,034.77
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**377,034.77**

Direct Costs:	
General Fund	4,337,954.39
Less: Capital Outlay	2,457.94
Less: Facilities Acquisition	49,013.78
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	230,642.11
Less: Capital Outlay	2,082.91
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,515,041.87**

Special Education Indirect Cost Rate: **8.35%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 21135

Report R0416

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

Indirect Costs (Operations & Maintenance):	
General Fund	221,972.08
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**221,972.08**

Direct Costs:	
General Fund	1,714,520.82
Less: Capital Outlay	1,937.46
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	143,067.95
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,855,651.31**

Special Education Indirect Cost Rate: **11.96%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 22010

Report R0416

Iron Mountain Public Schools
P.O. Box 280
Iron Mountain MI 49801

Indirect Costs (Operations & Maintenance):	
General Fund	1,291,571.95
Less: Capital Outlay	6,700.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,284,871.95**

Direct Costs:	
General Fund	9,589,130.08
Less: Capital Outlay	133,609.13
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	17,081.91
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,472,602.86**

Special Education Indirect Cost Rate: **13.56%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 22025

Report R0416

Norway-Vulcan Area Schools
300 Section Street
Norway MI 49870

Indirect Costs (Operations & Maintenance):	
General Fund	625,948.46
Less: Capital Outlay	7,811.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,500.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**622,636.66**

Direct Costs:	
General Fund	6,172,562.74
Less: Capital Outlay	48,490.42
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	269,701.36
Less: Capital Outlay	300.79
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,393,472.89**

Special Education Indirect Cost Rate: **9.74%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 22030

Report R0416

Breitung Township Schools
2000 W. Pyle Drive
Kingsford MI 49802

Indirect Costs (Operations & Maintenance):	
General Fund	1,262,779.25
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,262,779.25**

Direct Costs:	
General Fund	13,007,898.09
Less: Capital Outlay	7,276.59
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	672,786.56
Less: Capital Outlay	1,518.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**13,671,890.06**

Special Education Indirect Cost Rate: **9.24%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 22045

Report R0416

North Dickinson County Schools
W6588 M-69
Felch MI 49831

Indirect Costs (Operations & Maintenance):	
General Fund	372,851.57
Less: Capital Outlay	4,055.59
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**368,795.98**

Direct Costs:	
General Fund	2,660,005.82
Less: Capital Outlay	60,616.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	155,988.30
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,755,378.12**

Special Education Indirect Cost Rate: **13.38%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 23010

Report R0416

Bellevue Community Schools
201 West Street
Bellevue MI 49021

Indirect Costs (Operations & Maintenance):	
General Fund	790,243.35
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**790,243.35**

Direct Costs:	
General Fund	5,482,953.99
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	280,010.67
Less: Capital Outlay	17,091.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,745,873.66**

Special Education Indirect Cost Rate: **13.75%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 23030

Report R0416

Charlotte Public Schools
378 State Street
Charlotte MI 48813

Indirect Costs (Operations & Maintenance):	
General Fund	2,536,717.18
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,536,717.18**

Direct Costs:	
General Fund	23,798,266.71
Less: Capital Outlay	212,472.00
Less: Facilities Acquisition	14,971.05
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,076,918.87
Less: Capital Outlay	32,632.22
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**24,615,110.31**

Special Education Indirect Cost Rate: **10.31%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 23050

Report R0416

Eaton Rapids Public Schools
912 S. Greyhound Drive
Eaton Rapids MI 48827

Indirect Costs (Operations & Maintenance):	
General Fund	2,561,860.77
Less: Capital Outlay	18,519.57
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	12,402.62
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,555,743.82**

Direct Costs:	
General Fund	21,645,416.21
Less: Capital Outlay	1,517.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	926,523.60
Less: Capital Outlay	8,498.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**22,561,924.81**

Special Education Indirect Cost Rate: **11.33%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 23060

Report R0416

Grand Ledge Public Schools
220 Lamson Street
Grand Ledge MI 48837

Indirect Costs (Operations & Maintenance):	
General Fund	4,633,128.26
Less: Capital Outlay	81,024.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,552,103.46**

Direct Costs:	
General Fund	36,661,932.32
Less: Capital Outlay	623,672.13
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,615,914.20
Less: Capital Outlay	7,010.12
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**37,647,164.27**

Special Education Indirect Cost Rate: **12.09%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 23065

Report R0416

Maple Valley Schools
11090 Nashville Highway
Vermontville MI 49096

Indirect Costs (Operations & Maintenance):	
General Fund	1,419,530.28
Less: Capital Outlay	8,074.58
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,411,455.70**

Direct Costs:	
General Fund	12,215,031.95
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	632,916.62
Less: Capital Outlay	13,528.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**12,834,420.57**

Special Education Indirect Cost Rate: **11.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 23080

Report R0416

Olivet Community Schools
255 1st Street
Olivet MI 49076

Indirect Costs (Operations & Maintenance):	
General Fund	1,066,259.41
Less: Capital Outlay	53,156.16
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,013,103.25**

Direct Costs:	
General Fund	9,862,182.06
Less: Capital Outlay	100,365.11
Less: Facilities Acquisition	10,252.57
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	503,806.06
Less: Capital Outlay	34,737.80
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,220,632.64**

Special Education Indirect Cost Rate: **9.91%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 23090

Report R0416

Potterville Public Schools
420 N. High Street
Potterville MI 48876

Indirect Costs (Operations & Maintenance):	
General Fund	774,273.61
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**774,273.61**

Direct Costs:	
General Fund	7,763,122.98
Less: Capital Outlay	14,314.41
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	256,911.33
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,005,719.90**

Special Education Indirect Cost Rate: **9.67%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 23490

Report R0416

Oneida Township S/D #3
8981 Oneida Road
Grand Ledge MI 48837

Indirect Costs (Operations & Maintenance):	
General Fund	0.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**0.00**

Direct Costs:	
General Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**0.00**

Special Education Indirect Cost Rate: ***.**%
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 23901

Report R0416

Island City Academy
6421 Clinton Road
Eaton Rapids MI 48827

Indirect Costs (Operations & Maintenance):	
General Fund	117,567.34
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**117,567.34**

Direct Costs:	
General Fund	1,053,516.72
Less: Capital Outlay	48,891.97
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	25,482.10
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,030,106.85**

Special Education Indirect Cost Rate: **11.41%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 24020

Report R0416

Harbor Springs School District
800 State Road
Harbor Springs MI 49740

Indirect Costs (Operations & Maintenance):	
General Fund	1,280,606.62
Less: Capital Outlay	18,852.82
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,261,753.80**

Direct Costs:	
General Fund	9,122,690.08
Less: Capital Outlay	123,166.71
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	337,034.20
Less: Capital Outlay	2,825.21
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,333,732.36**

Special Education Indirect Cost Rate: **13.52%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 24030

Report R0416

Littlefield Public Schools
7400 North Street
Alanson MI 49706

Indirect Costs (Operations & Maintenance):	
General Fund	284,422.35
Less: Capital Outlay	6,489.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,832.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**283,764.91**

Direct Costs:	
General Fund	2,855,648.71
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	129,148.29
Less: Capital Outlay	2,957.16
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,981,839.84**

Special Education Indirect Cost Rate: **9.52%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 24040

Report R0416

Pellston Public Schools
172 N. Park Street
Pellston MI 49769

Indirect Costs (Operations & Maintenance):	
General Fund	570,853.72
Less: Capital Outlay	10,102.87
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**560,750.85**

Direct Costs:	
General Fund	5,604,732.49
Less: Capital Outlay	90,357.39
Less: Facilities Acquisition	70,186.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	271,338.87
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,715,527.47**

Special Education Indirect Cost Rate: **9.81%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 24070

Report R0416

Public Schools of Petoskey
P.O. Box 247
Petoskey MI 49770

Indirect Costs (Operations & Maintenance):	
General Fund	2,489,320.72
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,489,320.72**

Direct Costs:	
General Fund	21,756,943.03
Less: Capital Outlay	55,143.15
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,071,391.75
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**22,773,191.63**

Special Education Indirect Cost Rate: **10.93%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 24901

Report R0416

Concord Academy - Petoskey
2468 Atkins
Petoskey MI 49770

Indirect Costs (Operations & Maintenance):	
General Fund	143,978.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**143,978.00**

Direct Costs:	
General Fund	1,768,007.00
Less: Capital Outlay	14,941.00
Less: Facilities Acquisition	20,369.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,732,697.00**

Special Education Indirect Cost Rate: **8.31%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 25010

Report R0416

Flint City School District
923 E. Kearsley Street
Flint MI 48503

Indirect Costs (Operations & Maintenance):	
General Fund	27,535,401.00
Less: Capital Outlay	38,591.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	166,027.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**27,662,837.00**

Direct Costs:	
General Fund	185,464,988.00
Less: Capital Outlay	1,180,920.00
Less: Facilities Acquisition	255,832.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	7,387,894.00
Less: Capital Outlay	48,519.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**191,367,611.00**

Special Education Indirect Cost Rate: **14.46%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 25030

Report R0416

Grand Blanc Community Schools
G-11920 S. Saginaw Street
Grand Blanc MI 48439

Indirect Costs (Operations & Maintenance):	
General Fund	9,288,704.11
Less: Capital Outlay	757,076.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**8,531,627.76**

Direct Costs:	
General Fund	58,852,315.87
Less: Capital Outlay	1,747,283.83
Less: Facilities Acquisition	455,424.36
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,728,402.86
Less: Capital Outlay	95,976.31
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**59,282,034.23**

Special Education Indirect Cost Rate: **14.39%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 25040

Report R0416

Mt. Morris Consolidated Schools
12356 Walter Street
Mt. Morris MI 48458

Indirect Costs (Operations & Maintenance):	
General Fund	3,212,753.12
Less: Capital Outlay	37,120.14
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	13,991.34
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,189,624.32**

Direct Costs:	
General Fund	25,868,567.27
Less: Capital Outlay	276,783.75
Less: Facilities Acquisition	296,187.08
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	985,175.10
Less: Capital Outlay	42,047.38
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**26,238,724.16**

Special Education Indirect Cost Rate: **12.16%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 25050

Report R0416

Goodrich Area Schools
8029 S. Gale Road
Goodrich MI 48438

Indirect Costs (Operations & Maintenance):	
General Fund	1,852,395.25
Less: Capital Outlay	43,807.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,808,587.28**

Direct Costs:	
General Fund	14,343,497.94
Less: Capital Outlay	310,280.11
Less: Facilities Acquisition	24,138.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	806,703.20
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**14,815,782.04**

Special Education Indirect Cost Rate: **12.21%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 25060

Report R0416

Bendle Public Schools
3420 Columbine Ave.
Burton MI 48529

Indirect Costs (Operations & Maintenance):	
General Fund	1,323,051.19
Less: Capital Outlay	133,064.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,189,986.53**

Direct Costs:	
General Fund	10,930,279.21
Less: Capital Outlay	122,153.62
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	545,839.94
Less: Capital Outlay	52,882.46
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,301,083.07**

Special Education Indirect Cost Rate: **10.53%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 25070

Report R0416

Genesee School District
P.O. Box 220
Genesee MI 48437

Indirect Costs (Operations & Maintenance):	
General Fund	742,363.17
Less: Capital Outlay	12,101.22
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	11,950.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**742,211.95**

Direct Costs:	
General Fund	6,847,987.09
Less: Capital Outlay	144,005.90
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	290,380.07
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,994,361.26**

Special Education Indirect Cost Rate: **10.61%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 25080

Report R0416

Carman-Ainsworth Community Schools
G-3475 W. Court Street
Flint MI 48532

Indirect Costs (Operations & Maintenance):	
General Fund	5,214,214.07
Less: Capital Outlay	24,101.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**5,190,113.07**

Direct Costs:	
General Fund	45,074,132.56
Less: Capital Outlay	572,440.73
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,491,797.06
Less: Capital Outlay	143,442.25
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**46,850,046.64**

Special Education Indirect Cost Rate: **11.08%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 25100

Report R0416

Fenton Area Public Schools
3100 Owen Road
Fenton MI 48430

Indirect Costs (Operations & Maintenance):	
General Fund	3,471,878.97
Less: Capital Outlay	19,892.46
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,451,986.51**

Direct Costs:	
General Fund	25,232,604.42
Less: Capital Outlay	72,346.83
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	993,648.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**26,153,905.59**

Special Education Indirect Cost Rate: **13.20%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 25110

Report R0416

Kearsley Community Schools
4396 Underhill Drive
Flint MI 48506

Indirect Costs (Operations & Maintenance):	
General Fund	2,616,207.83
Less: Capital Outlay	10,439.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,605,768.49**

Direct Costs:	
General Fund	27,247,326.84
Less: Capital Outlay	601,492.71
Less: Facilities Acquisition	25,562.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,059,783.87
Less: Capital Outlay	14,077.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**27,665,979.00**

Special Education Indirect Cost Rate: **9.42%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 25120

Report R0416

Flushing Community Schools
522 N. McKinley Road
Flushing MI 48433

Indirect Costs (Operations & Maintenance):	
General Fund	3,625,892.39
Less: Capital Outlay	17,793.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,608,099.39**

Direct Costs:	
General Fund	31,247,065.62
Less: Capital Outlay	174,675.04
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,239,100.34
Less: Capital Outlay	10,007.23
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**32,301,483.69**

Special Education Indirect Cost Rate: **11.17%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 25130

Report R0416

Atherton Community Schools
3354 S. Genesee Road
Burton MI 48519

Indirect Costs (Operations & Maintenance):	
General Fund	831,625.09
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**831,625.09**

Direct Costs:	
General Fund	7,777,986.80
Less: Capital Outlay	37,270.33
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	437,100.81
Less: Capital Outlay	4,569.30
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,173,247.98**

Special Education Indirect Cost Rate: **10.17%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 25140

Report R0416

Davison Community Schools
P.O. Box 319
Davison MI 48423

Indirect Costs (Operations & Maintenance):	
General Fund	4,402,704.13
Less: Capital Outlay	62,489.36
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,340,214.77**

Direct Costs:	
General Fund	37,512,574.62
Less: Capital Outlay	851,378.74
Less: Facilities Acquisition	134,935.16
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,599,298.71
Less: Capital Outlay	25,313.48
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**38,100,245.95**

Special Education Indirect Cost Rate: **11.39%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 25150

Report R0416

Clio Area School District
430 N. Mill Street
Clio MI 48420

Indirect Costs (Operations & Maintenance):	
General Fund	3,288,830.17
Less: Capital Outlay	18,471.57
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,270,358.60**

Direct Costs:	
General Fund	25,442,976.12
Less: Capital Outlay	371,595.09
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,146,231.15
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**26,217,612.18**

Special Education Indirect Cost Rate: **12.47%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 25180

Report R0416

Swartz Creek Community Schools
8354 Cappy Lane
Swartz Creek MI 48473

Indirect Costs (Operations & Maintenance):	
General Fund	3,415,097.63
Less: Capital Outlay	34,035.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,381,062.63**

Direct Costs:	
General Fund	29,524,341.13
Less: Capital Outlay	597,475.24
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,121,945.41
Less: Capital Outlay	21,921.75
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**30,026,889.55**

Special Education Indirect Cost Rate: **11.26%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 25200

Report R0416

Lake Fenton Community Schools
11425 Torrey Road
Fenton MI 48430

Indirect Costs (Operations & Maintenance):	
General Fund	1,768,318.16
Less: Capital Outlay	7,800.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,585.12
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,765,103.28**

Direct Costs:	
General Fund	12,266,098.68
Less: Capital Outlay	165,950.56
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	601,096.30
Less: Capital Outlay	4,835.29
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**12,696,409.13**

Special Education Indirect Cost Rate: **13.90%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 25210

Report R0416

Westwood Heights Schools
3400 N. Jennings Road
Flint MI 48504

Indirect Costs (Operations & Maintenance):	
General Fund	1,302,227.06
Less: Capital Outlay	43,516.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,000.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,262,710.41**

Direct Costs:	
General Fund	9,865,962.36
Less: Capital Outlay	59,820.04
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	692,625.24
Less: Capital Outlay	38,978.53
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,459,789.03**

Special Education Indirect Cost Rate: **12.07%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 25230

Report R0416

Bentley Community Schools
1170 N. Belsay Road
Burton MI 48509

Indirect Costs (Operations & Maintenance):	
General Fund	612,342.02
Less: Capital Outlay	2,100.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**610,242.02**

Direct Costs:	
General Fund	7,052,805.68
Less: Capital Outlay	25,140.39
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	311,472.72
Less: Capital Outlay	2,160.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,336,978.01**

Special Education Indirect Cost Rate: **8.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 25240

Report R0416

Beecher Community School District
1020 W. Coldwater Road
Flint MI 48505

Indirect Costs (Operations & Maintenance):	
General Fund	3,556,439.01
Less: Capital Outlay	63,418.26
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	238.56
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,493,259.31**

Direct Costs:	
General Fund	17,414,298.36
Less: Capital Outlay	167,894.46
Less: Facilities Acquisition	24,956.10
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	880,971.23
Less: Capital Outlay	910.24
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**18,101,508.79**

Special Education Indirect Cost Rate: **19.30%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 25250

Report R0416

Linden Community Schools
7205 W. Silver Lake Road
Linden MI 48451

Indirect Costs (Operations & Maintenance):	
General Fund	2,154,237.95
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,154,237.95**

Direct Costs:	
General Fund	21,399,228.32
Less: Capital Outlay	8,312.38
Less: Facilities Acquisition	52,529.32
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,010,148.48
Less: Capital Outlay	8,878.96
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**22,339,656.14**

Special Education Indirect Cost Rate: **9.64%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 25260

Report R0416

Montrose Community Schools
P.O. Box 3129
Montrose MI 48457

Indirect Costs (Operations & Maintenance):	
General Fund	1,518,049.88
Less: Capital Outlay	12,579.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,505,470.88**

Direct Costs:	
General Fund	12,403,515.56
Less: Capital Outlay	45,192.30
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	649,161.50
Less: Capital Outlay	23,295.47
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**12,984,189.29**

Special Education Indirect Cost Rate: **11.59%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 25280

Report R0416

LakeVille Community Schools
11107 Washburn Road
Otisville MI 48463

Indirect Costs (Operations & Maintenance):	
General Fund	1,588,623.53
Less: Capital Outlay	21,121.56
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,567,501.97**

Direct Costs:	
General Fund	12,820,784.22
Less: Capital Outlay	134,336.06
Less: Facilities Acquisition	159,150.02
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	761,563.40
Less: Capital Outlay	2,100.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**13,286,761.54**

Special Education Indirect Cost Rate: **11.80%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 25902

Report R0416

Woodland Park Academy
2083 Grand Blanc Road
Grand Blanc MI 48439

Indirect Costs (Operations & Maintenance):	
General Fund	275,222.18
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**275,222.18**

Direct Costs:	
General Fund	2,296,131.04
Less: Capital Outlay	30,193.81
Less: Facilities Acquisition	34,810.59
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,231,126.64**

Special Education Indirect Cost Rate: **12.34%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 25903

Report R0416

Grand Blanc Academy
5135 E. Hill Road
Grand Blanc MI 48439

Indirect Costs (Operations & Maintenance):	
General Fund	331,303.67
Less: Capital Outlay	33,219.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	169.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**298,252.72**

Direct Costs:	
General Fund	2,872,320.23
Less: Capital Outlay	152,502.83
Less: Facilities Acquisition	55,345.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	136,479.83
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,800,952.23**

Special Education Indirect Cost Rate: **10.65%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 25904

Report R0416

Northridge Academy
5306 North Street
Flint MI 48505

Indirect Costs (Operations & Maintenance):	
General Fund	776,225.24
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**776,225.24**

Direct Costs:	
General Fund	2,060,116.72
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	124,062.40
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,184,179.12**

Special Education Indirect Cost Rate: **35.54%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 25905

Report R0416

International Academy of Flint
2820 S. Saginaw Street
Flint MI 48503

Indirect Costs (Operations & Maintenance):	
General Fund	1,616,546.99
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,616,546.99**

Direct Costs:	
General Fund	6,123,670.06
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	243,476.52
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,367,146.58**

Special Education Indirect Cost Rate: **25.39%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 25906

Report R0416

Center Academy
310 W. Oakley
Flint MI 48503

Indirect Costs (Operations & Maintenance):	
General Fund	299,799.52
Less: Capital Outlay	10,724.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	129.93
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**289,205.11**

Direct Costs:	
General Fund	3,091,459.02
Less: Capital Outlay	83,550.81
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	170,805.94
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,178,714.15**

Special Education Indirect Cost Rate: **9.10%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 25907

Report R0416

Linden Charter Academy
3244 Linden Road
Flint MI 48504

Indirect Costs (Operations & Maintenance):	
General Fund	1,147,196.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,147,196.00**

Direct Costs:	
General Fund	4,550,719.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	259,643.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,810,362.00**

Special Education Indirect Cost Rate: **23.85%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 25908

Report R0416

Academy of Flint
4100 W. Coldwater Road
Flint MI 48504

Indirect Costs (Operations & Maintenance):	
General Fund	724,801.56
Less: Capital Outlay	38,075.02
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**686,726.54**

Direct Costs:	
General Fund	3,503,827.77
Less: Capital Outlay	73,438.93
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	243,070.65
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,673,459.49**

Special Education Indirect Cost Rate: **18.69%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 25909

Report R0416

Burton Glen Charter Academy
4171 Atherton Road
Burton MI 48519

Indirect Costs (Operations & Maintenance):	
General Fund	1,150,534.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,150,534.00**

Direct Costs:	
General Fund	4,373,207.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	187,201.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,560,408.00**

Special Education Indirect Cost Rate: **25.23%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 25910

Report R0416

Richfield Public School Academy
3807 N. Center Road
Flint MI 48506

Indirect Costs (Operations & Maintenance):	
General Fund	945,052.05
Less: Capital Outlay	4,275.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**940,777.05**

Direct Costs:	
General Fund	2,765,880.18
Less: Capital Outlay	40,050.78
Less: Facilities Acquisition	255.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	165,049.19
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,890,623.59**

Special Education Indirect Cost Rate: **32.55%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 25911

Report R0416

Madison Academy
1291 East Maple
Burton MI 48529

Indirect Costs (Operations & Maintenance):	
General Fund	254,856.65
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**254,856.65**

Direct Costs:	
General Fund	1,718,850.05
Less: Capital Outlay	317,363.81
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	70,672.34
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,472,158.58**

Special Education Indirect Cost Rate: **17.31%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 26010

Report R0416

Beaverton Rural Schools
P.O. Box 529
Beaverton MI 48612

Indirect Costs (Operations & Maintenance):	
General Fund	1,250,330.56
Less: Capital Outlay	2,947.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,247,383.56**

Direct Costs:	
General Fund	11,027,284.96
Less: Capital Outlay	107,360.45
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	537,222.14
Less: Capital Outlay	48,341.95
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,408,804.70**

Special Education Indirect Cost Rate: **10.93%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 26040

Report R0416

Gladwin Community Schools
401 N. Bowery Avenue, 2nd Floor
Gladwin MI 48624

Indirect Costs (Operations & Maintenance):	
General Fund	1,391,221.84
Less: Capital Outlay	12,857.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,378,364.34**

Direct Costs:	
General Fund	14,422,203.33
Less: Capital Outlay	1,867.02
Less: Facilities Acquisition	93,589.91
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	632,724.21
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**14,959,470.61**

Special Education Indirect Cost Rate: **9.21%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 26901

Report R0416

Creative Learning Academy of Science
540 Lang Road
Beaverton MI 48612

Indirect Costs (Operations & Maintenance):	
General Fund	26,457.17
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**26,457.17**

Direct Costs:	
General Fund	525,382.63
Less: Capital Outlay	3,010.04
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**522,372.59**

Special Education Indirect Cost Rate: **5.06%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 27010

Report R0416

Bessemer Area School District
301 E. Sellar Street
Bessemer MI 49911

Indirect Costs (Operations & Maintenance):	
General Fund	491,820.39
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**491,820.39**

Direct Costs:	
General Fund	3,374,199.54
Less: Capital Outlay	3,605.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	158,324.50
Less: Capital Outlay	15,321.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,513,598.04**

Special Education Indirect Cost Rate: **14.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 27020

Report R0416

Ironwood Area Schools
650 E. Ayer Street
Ironwood MI 49938

Indirect Costs (Operations & Maintenance):	
General Fund	858,609.79
Less: Capital Outlay	7,057.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**851,552.35**

Direct Costs:	
General Fund	8,257,137.77
Less: Capital Outlay	121,025.52
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	480,405.61
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,616,517.86**

Special Education Indirect Cost Rate: **9.88%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 27070

Report R0416

Wakefield-Marenisco School District
715 Putnam Street
Wakefield MI 49968

Indirect Costs (Operations & Maintenance):	
General Fund	351,972.19
Less: Capital Outlay	2,443.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**349,529.19**

Direct Costs:	
General Fund	2,431,482.12
Less: Capital Outlay	8,513.00
Less: Facilities Acquisition	162.31
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	123,778.24
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,546,585.05**

Special Education Indirect Cost Rate: **13.73%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 27080

Report R0416

Watersmeet Township School District
P.O. Box 217
Watersmeet MI 49969

Indirect Costs (Operations & Maintenance):	
General Fund	361,145.63
Less: Capital Outlay	1,918.29
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**359,227.34**

Direct Costs:	
General Fund	2,833,676.83
Less: Capital Outlay	16,933.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	183,955.29
Less: Capital Outlay	2,256.08
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,998,443.04**

Special Education Indirect Cost Rate: **11.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 28010

Report R0416

Traverse City Area Public Schools
P.O. Box 32
Traverse City MI 49685

Indirect Costs (Operations & Maintenance):	
General Fund	8,305,503.19
Less: Capital Outlay	26,072.09
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	99,999.99
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**8,379,431.09**

Direct Costs:	
General Fund	75,080,949.87
Less: Capital Outlay	448,076.09
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,603,188.76
Less: Capital Outlay	38,722.79
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**79,197,339.75**

Special Education Indirect Cost Rate: **10.58%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 28035

Report R0416

Buckley Community School District
P.O. Box 38
Buckley MI 49620

Indirect Costs (Operations & Maintenance):	
General Fund	347,870.07
Less: Capital Outlay	2,095.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**345,774.12**

Direct Costs:	
General Fund	2,757,887.87
Less: Capital Outlay	2,641.51
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	120,627.83
Less: Capital Outlay	237.59
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,875,636.60**

Special Education Indirect Cost Rate: **12.02%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 28090

Report R0416

Kingsley Area Schools
402 Fenton St
Kingsley MI 49649

Indirect Costs (Operations & Maintenance):	
General Fund	938,277.34
Less: Capital Outlay	5,191.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**933,085.90**

Direct Costs:	
General Fund	10,055,582.58
Less: Capital Outlay	236,540.76
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	615,325.50
Less: Capital Outlay	16,891.28
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,417,476.04**

Special Education Indirect Cost Rate: **8.96%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 28901

Report R0416

Woodland School
7224 Supply Road
Traverse City MI 49686

Indirect Costs (Operations & Maintenance):	
General Fund	126,376.56
Less: Capital Outlay	2,362.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**124,014.09**

Direct Costs:	
General Fund	1,049,477.31
Less: Capital Outlay	36,389.53
Less: Facilities Acquisition	41,489.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**971,598.29**

Special Education Indirect Cost Rate: **12.76%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 28902

Report R0416

Grand Traverse Academy
1245 Hammond Road E
Traverse City MI 49686

Indirect Costs (Operations & Maintenance):	
General Fund	475,824.00
Less: Capital Outlay	17,244.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**458,580.00**

Direct Costs:	
General Fund	5,396,077.00
Less: Capital Outlay	337,868.00
Less: Facilities Acquisition	17,016.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,041,193.00**

Special Education Indirect Cost Rate: **9.10%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 29010

Report R0416

Alma Public Schools
1500 N. Pine Avenue
Alma MI 48801

Indirect Costs (Operations & Maintenance):	
General Fund	2,617,125.82
Less: Capital Outlay	51,596.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,565,529.02**

Direct Costs:	
General Fund	17,846,849.50
Less: Capital Outlay	175,674.83
Less: Facilities Acquisition	222,959.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	757,812.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**18,206,026.87**

Special Education Indirect Cost Rate: **14.09%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 29020

Report R0416

Ashley Community Schools
P.O. Box 6
Ashley MI 48806

Indirect Costs (Operations & Maintenance):	
General Fund	311,898.59
Less: Capital Outlay	6,642.27
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**305,256.32**

Direct Costs:	
General Fund	2,962,060.30
Less: Capital Outlay	68,771.80
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	148,191.97
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,041,480.47**

Special Education Indirect Cost Rate: **10.04%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 29040

Report R0416

Breckenridge Community Schools
P.O. Box 217
Breckenridge MI 48615

Indirect Costs (Operations & Maintenance):	
General Fund	817,367.07
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**817,367.07**

Direct Costs:	
General Fund	7,121,053.78
Less: Capital Outlay	58,822.49
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	232,343.02
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,294,574.31**

Special Education Indirect Cost Rate: **11.21%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 29050

Report R0416

Fulton Schools
8060 Ely Highway
Middleton MI 48856

Indirect Costs (Operations & Maintenance):	
General Fund	699,144.55
Less: Capital Outlay	22,245.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	677.16
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**677,576.05**

Direct Costs:	
General Fund	7,315,108.66
Less: Capital Outlay	122,962.01
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	315,143.13
Less: Capital Outlay	20,328.86
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,486,960.92**

Special Education Indirect Cost Rate: **9.05%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 29060

Report R0416

Ithaca Public Schools
710 N. Union Street
Ithaca MI 48847

Indirect Costs (Operations & Maintenance):	
General Fund	1,208,528.98
Less: Capital Outlay	10,131.24
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,198,397.74**

Direct Costs:	
General Fund	10,548,927.44
Less: Capital Outlay	184,906.53
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	557,028.29
Less: Capital Outlay	12,879.88
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,908,169.32**

Special Education Indirect Cost Rate: **10.99%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 29100

Report R0416

St. Louis Public Schools
113 E. Saginaw Street
St. Louis MI 48880

Indirect Costs (Operations & Maintenance):	
General Fund	1,041,877.02
Less: Capital Outlay	3,223.38
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,038,653.64**

Direct Costs:	
General Fund	8,625,465.47
Less: Capital Outlay	178,972.24
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	380,345.84
Less: Capital Outlay	2,508.15
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,824,330.92**

Special Education Indirect Cost Rate: **11.77%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 30010

Report R0416

Camden-Frontier Schools
4971 W. Montgomery Road
Camden MI 49232

Indirect Costs (Operations & Maintenance):	
General Fund	494,685.97
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**494,685.97**

Direct Costs:	
General Fund	4,278,642.04
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	215,816.03
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,494,458.07**

Special Education Indirect Cost Rate: **11.01%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 30020

Report R0416

Hillsdale Community Schools
30 S. Norwood Avenue
Hillsdale MI 49242

Indirect Costs (Operations & Maintenance):	
General Fund	1,241,156.85
Less: Capital Outlay	1,559.77
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,239,597.08**

Direct Costs:	
General Fund	12,416,796.79
Less: Capital Outlay	67,413.10
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	745,931.58
Less: Capital Outlay	1,711.85
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**13,093,603.42**

Special Education Indirect Cost Rate: **9.47%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 30030

Report R0416

Jonesville Community Schools
202 Wright Street
Jonesville MI 49250

Indirect Costs (Operations & Maintenance):	
General Fund	1,132,355.47
Less: Capital Outlay	43,322.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,278.46
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,090,311.23**

Direct Costs:	
General Fund	9,012,518.32
Less: Capital Outlay	22,044.63
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	573,928.75
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,564,402.44**

Special Education Indirect Cost Rate: **11.40%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 30040

Report R0416

Litchfield Community Schools
210 Williams Street
Litchfield MI 49252

Indirect Costs (Operations & Maintenance):	
General Fund	361,133.81
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	55.33
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**361,189.14**

Direct Costs:	
General Fund	3,239,057.57
Less: Capital Outlay	9,426.58
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	209,747.19
Less: Capital Outlay	1,379.60
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,437,998.58**

Special Education Indirect Cost Rate: **10.51%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 30050

Report R0416

North Adams-Jerome Schools
4555 Knowles Road
North Adams MI 49262

Indirect Costs (Operations & Maintenance):	
General Fund	354,609.34
Less: Capital Outlay	24,104.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	6,258.87
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**336,763.91**

Direct Costs:	
General Fund	3,597,360.00
Less: Capital Outlay	7,771.34
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	184,945.50
Less: Capital Outlay	101.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,774,432.66**

Special Education Indirect Cost Rate: **8.92%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 30060

Report R0416

Pittsford Area Schools
9304 Hamilton Street
Pittsford MI 49271

Indirect Costs (Operations & Maintenance):	
General Fund	549,385.61
Less: Capital Outlay	7,980.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	18,520.66
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**559,925.87**

Direct Costs:	
General Fund	4,920,325.09
Less: Capital Outlay	4,584.30
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	203,679.11
Less: Capital Outlay	431.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,118,988.90**

Special Education Indirect Cost Rate: **10.94%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 30070

Report R0416

Reading Community Schools
P.O. Box 330
Reading MI 49274

Indirect Costs (Operations & Maintenance):	
General Fund	832,593.80
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**832,593.80**

Direct Costs:	
General Fund	6,481,011.66
Less: Capital Outlay	137,923.00
Less: Facilities Acquisition	30,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	366,833.63
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,679,922.29**

Special Education Indirect Cost Rate: **12.46%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 30080

Report R0416

Waldron Area Schools
13380 Waldron Road
Waldron MI 49288

Indirect Costs (Operations & Maintenance):	
General Fund	324,499.13
Less: Capital Outlay	1,995.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**322,503.83**

Direct Costs:	
General Fund	2,664,800.74
Less: Capital Outlay	118,341.10
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	148,602.10
Less: Capital Outlay	55.16
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,695,006.58**

Special Education Indirect Cost Rate: **11.97%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 30901

Report R0416

Hillsdale Preparatory School
160 W. Mechanic Road
Hillsdale MI 49242

Indirect Costs (Operations & Maintenance):	
General Fund	47,315.72
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**47,315.72**

Direct Costs:	
General Fund	244,874.55
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**244,874.55**

Special Education Indirect Cost Rate: **19.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 30902

Report R0416

Will Carleton Charter School Academy
P.O. Box 712
Hillsdale MI 49242

Indirect Costs (Operations & Maintenance):	
General Fund	190,085.00
Less: Capital Outlay	4,675.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**185,410.00**

Direct Costs:	
General Fund	1,455,997.00
Less: Capital Outlay	10,111.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,445,886.00**

Special Education Indirect Cost Rate: **12.82%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 31010

Report R0416

Hancock Public Schools
417 Quincy Street
Hancock MI 49930

Indirect Costs (Operations & Maintenance):	
General Fund	816,406.17
Less: Capital Outlay	332.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**816,073.42**

Direct Costs:	
General Fund	6,918,976.92
Less: Capital Outlay	273,993.18
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	353,487.79
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,998,471.53**

Special Education Indirect Cost Rate: **11.66%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 31020

Report R0416

Adams Township School District
P.O. Box 37
Painesdale MI 49955

Indirect Costs (Operations & Maintenance):	
General Fund	467,230.00
Less: Capital Outlay	5,121.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**462,109.00**

Direct Costs:	
General Fund	2,819,230.00
Less: Capital Outlay	18,594.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	178,596.00
Less: Capital Outlay	1,346.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,977,886.00**

Special Education Indirect Cost Rate: **15.52%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 31030

Report R0416

Public Schools of Calumet
57070 Mine Street
Calumet MI 49913

Indirect Costs (Operations & Maintenance):	
General Fund	1,281,973.91
Less: Capital Outlay	24,547.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,257,425.93**

Direct Costs:	
General Fund	10,879,838.43
Less: Capital Outlay	12,715.96
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	711,840.11
Less: Capital Outlay	11,146.14
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,567,816.44**

Special Education Indirect Cost Rate: **10.87%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 31050

Report R0416

Chassell Township School District
P.O. Box 140
Chassell MI 49916

Indirect Costs (Operations & Maintenance):	
General Fund	201,315.27
Less: Capital Outlay	772.21
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**200,543.06**

Direct Costs:	
General Fund	2,365,466.43
Less: Capital Outlay	36,788.42
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	141,819.76
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,470,497.77**

Special Education Indirect Cost Rate: **8.12%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 31070

Report R0416

Elm River Township School District
3999 E. Winona Rd.
Toivola MI 49965

Indirect Costs (Operations & Maintenance):	
General Fund	29,264.00
Less: Capital Outlay	3,660.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**25,604.00**

Direct Costs:	
General Fund	180,985.00
Less: Capital Outlay	10,126.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	23,187.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**194,046.00**

Special Education Indirect Cost Rate: **13.19%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 31100

Report R0416

Dollar Bay-Tamarack City Area Schools
P.O. Box 371, 48475 Maple Drive
Dollar Bay MI 49922

Indirect Costs (Operations & Maintenance):	
General Fund	221,821.00
Less: Capital Outlay	598.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**221,223.00**

Direct Costs:	
General Fund	2,054,308.00
Less: Capital Outlay	25,375.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	110,916.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,139,849.00**

Special Education Indirect Cost Rate: **10.34%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 31110

Report R0416

Houghton-Portage Township Schools
1603 Gundlach Road
Houghton MI 49931

Indirect Costs (Operations & Maintenance):	
General Fund	913,550.21
Less: Capital Outlay	17,959.64
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**895,590.57**

Direct Costs:	
General Fund	9,021,709.21
Less: Capital Outlay	118,847.30
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	521,038.79
Less: Capital Outlay	1,128.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,422,772.70**

Special Education Indirect Cost Rate: **9.50%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 31130

Report R0416

Lake Linden-Hubbell School District
601 Calumet Street
Lake Linden MI 49945

Indirect Costs (Operations & Maintenance):	
General Fund	458,744.84
Less: Capital Outlay	906.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**457,838.84**

Direct Costs:	
General Fund	3,815,941.94
Less: Capital Outlay	70,750.86
Less: Facilities Acquisition	26,361.16
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	254,369.54
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,973,199.46**

Special Education Indirect Cost Rate: **11.52%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 31140

Report R0416

Stanton Township Public Schools
Route 1, Box 128-E
Atlantic Mine MI 49905

Indirect Costs (Operations & Maintenance):	
General Fund	84,840.00
Less: Capital Outlay	706.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**84,134.00**

Direct Costs:	
General Fund	1,123,636.00
Less: Capital Outlay	116.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	57,837.00
Less: Capital Outlay	4,409.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,176,948.00**

Special Education Indirect Cost Rate: **7.15%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 32010

Report R0416

Bad Axe Public Schools
760 S. Van Dyke Road
Bad Axe MI 48413

Indirect Costs (Operations & Maintenance):	
General Fund	1,156,984.79
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	12,850.71
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,169,835.50**

Direct Costs:	
General Fund	9,535,322.65
Less: Capital Outlay	7,344.99
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	554,668.14
Less: Capital Outlay	8,549.84
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,074,095.96**

Special Education Indirect Cost Rate: **11.61%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 32030

Report R0416

Caseville Public Schools
P.O. Box 1068
Caseville MI 48725

Indirect Costs (Operations & Maintenance):	
General Fund	453,202.02
Less: Capital Outlay	90,960.11
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,367.28
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**363,609.19**

Direct Costs:	
General Fund	2,159,791.93
Less: Capital Outlay	100,955.16
Less: Facilities Acquisition	4,025.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	120,969.55
Less: Capital Outlay	91.11
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,175,690.21**

Special Education Indirect Cost Rate: **16.71%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 32040

Report R0416

Church School District
2927 Crockard Road
Bad Axe MI 48413

Indirect Costs (Operations & Maintenance):	
General Fund	17,336.72
Less: Capital Outlay	2,085.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**15,250.75**

Direct Costs:	
General Fund	170,317.40
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**170,317.40**

Special Education Indirect Cost Rate: **8.95%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 32050

Report R0416

Elkton-Pigeon-Bay Port Laker Schools
6136 Pigeon Road
Pigeon MI 48755

Indirect Costs (Operations & Maintenance):	
General Fund	932,212.05
Less: Capital Outlay	61,313.06
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,118.90
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**873,017.89**

Direct Costs:	
General Fund	7,685,642.51
Less: Capital Outlay	127,524.03
Less: Facilities Acquisition	4,967.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	441,755.92
Less: Capital Outlay	1,255.71
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,993,651.57**

Special Education Indirect Cost Rate: **10.92%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 32060

Report R0416

Harbor Beach Community Schools
402 S. 5th Street
Harbor Beach MI 48441

Indirect Costs (Operations & Maintenance):	
General Fund	648,240.62
Less: Capital Outlay	24,562.72
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**623,677.90**

Direct Costs:	
General Fund	5,198,243.54
Less: Capital Outlay	254,017.39
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	283,156.94
Less: Capital Outlay	5,909.34
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,221,473.75**

Special Education Indirect Cost Rate: **11.94%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 32080

Report R0416

North Huron School District
21 Main Street
Kinde MI 48445

Indirect Costs (Operations & Maintenance):	
General Fund	478,194.48
Less: Capital Outlay	54,535.82
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**423,658.66**

Direct Costs:	
General Fund	3,728,741.34
Less: Capital Outlay	89,107.58
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	247,849.99
Less: Capital Outlay	100.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,887,383.75**

Special Education Indirect Cost Rate: **10.90%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 32090

Report R0416

Owendale-Gagetown Area Schools
7166 Main Street
Owendale MI 48754

Indirect Costs (Operations & Maintenance):	
General Fund	225,367.82
Less: Capital Outlay	2,970.69
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**222,397.13**

Direct Costs:	
General Fund	1,716,968.66
Less: Capital Outlay	30,967.39
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	109,782.66
Less: Capital Outlay	7,716.85
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,788,067.08**

Special Education Indirect Cost Rate: **12.44%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 32130

Report R0416

Port Hope Community Schools
7840 Portland Avenue
Port Hope MI 48468

Indirect Costs (Operations & Maintenance):	
General Fund	151,637.46
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**151,637.46**

Direct Costs:	
General Fund	885,701.32
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	38,740.97
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**924,442.29**

Special Education Indirect Cost Rate: **16.40%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 32170

Report R0416

Ubly Community Schools
2020 Union Street
Ubly MI 48475

Indirect Costs (Operations & Maintenance):	
General Fund	609,566.10
Less: Capital Outlay	32,611.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**576,954.91**

Direct Costs:	
General Fund	6,364,196.27
Less: Capital Outlay	217,342.34
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	348,551.53
Less: Capital Outlay	2,125.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,493,279.96**

Special Education Indirect Cost Rate: **8.89%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 32250

Report R0416

Bloomfield Township S/D #7F
2072 N. Verona Road
Bad Axe MI 48413

Indirect Costs (Operations & Maintenance):	
General Fund	5,734.34
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**5,734.34**

Direct Costs:	
General Fund	113,771.13
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**113,771.13**

Special Education Indirect Cost Rate: **5.04%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 32260

Report R0416

Colfax Township S/D #1F
1509 N. Van Dyke Road
Bad Axe MI 48413

Indirect Costs (Operations & Maintenance):	
General Fund	11,424.56
Less: Capital Outlay	1,372.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**10,051.63**

Direct Costs:	
General Fund	133,314.58
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**133,314.58**

Special Education Indirect Cost Rate: **7.54%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 32610

Report R0416

Sigel Township S/D #3F
4151 Section Line Road
Bad Axe MI 48413

Indirect Costs (Operations & Maintenance):	
General Fund	9,187.31
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**9,187.31**

Direct Costs:	
General Fund	92,272.39
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**92,272.39**

Special Education Indirect Cost Rate: **9.96%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 32620

Report R0416

Sigel Township S/D #4F
5754 Section Line Road
Harbor Beach MI 48441

Indirect Costs (Operations & Maintenance):	
General Fund	18,433.36
Less: Capital Outlay	5,926.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**12,506.71**

Direct Costs:	
General Fund	160,876.61
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**160,876.61**

Special Education Indirect Cost Rate: **7.77%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 32630

Report R0416

Sigel Township S/D #6
4499 Kipper Road
Harbor Beach MI 48441

Indirect Costs (Operations & Maintenance):	
General Fund	8,605.57
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**8,605.57**

Direct Costs:	
General Fund	93,493.12
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**93,493.12**

Special Education Indirect Cost Rate: **9.20%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 32650

Report R0416

Verona Township S/D #1F
3487 School Street
Bad Axe MI 48413

Indirect Costs (Operations & Maintenance):	
General Fund	48,267.06
Less: Capital Outlay	35,074.42
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**13,192.64**

Direct Costs:	
General Fund	191,666.15
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**191,666.15**

Special Education Indirect Cost Rate: **6.88%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 33010

Report R0416

East Lansing School District
841 Timberlane, Suite A
East Lansing MI 48823

Indirect Costs (Operations & Maintenance):	
General Fund	3,202,203.46
Less: Capital Outlay	30,153.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,425.59
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,173,476.05**

Direct Costs:	
General Fund	29,452,510.02
Less: Capital Outlay	380,437.57
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	922,575.05
Less: Capital Outlay	23,836.48
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**29,970,811.02**

Special Education Indirect Cost Rate: **10.59%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 33020

Report R0416

Lansing Public School District
519 W. Kalamazoo Street
Lansing MI 48933

Indirect Costs (Operations & Maintenance):	
General Fund	17,772,412.66
Less: Capital Outlay	26,342.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	19,716.44
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**17,765,786.95**

Direct Costs:	
General Fund	149,811,282.98
Less: Capital Outlay	789,571.81
Less: Facilities Acquisition	223,041.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	5,905,235.25
Less: Capital Outlay	2,106.81
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**154,701,797.64**

Special Education Indirect Cost Rate: **11.48%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 33040

Report R0416

Dansville Schools
Box 187
Dansville MI 48819

Indirect Costs (Operations & Maintenance):	
General Fund	566,173.21
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**566,173.21**

Direct Costs:	
General Fund	6,753,295.88
Less: Capital Outlay	130,938.11
Less: Facilities Acquisition	83,715.28
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	325,742.66
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,864,385.15**

Special Education Indirect Cost Rate: **8.25%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 33060

Report R0416

Haslett Public Schools
5593 Franklin Street
Haslett MI 48840

Indirect Costs (Operations & Maintenance):	
General Fund	2,960,477.03
Less: Capital Outlay	27,280.69
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,933,196.34**

Direct Costs:	
General Fund	23,919,529.94
Less: Capital Outlay	218,035.74
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	960,655.31
Less: Capital Outlay	4,326.13
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**24,657,823.38**

Special Education Indirect Cost Rate: **11.90%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 33070

Report R0416

Holt Public Schools
5780 West Holt Road
Holt MI 48842

Indirect Costs (Operations & Maintenance):	
General Fund	6,161,534.65
Less: Capital Outlay	152,107.36
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,808.92
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**6,012,236.21**

Direct Costs:	
General Fund	47,196,945.97
Less: Capital Outlay	235,018.40
Less: Facilities Acquisition	220,646.62
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,751,178.92
Less: Capital Outlay	48,571.97
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**48,443,887.90**

Special Education Indirect Cost Rate: **12.41%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 33100

Report R0416

Leslie Public Schools
432 N. Main Street
Leslie MI 49251

Indirect Costs (Operations & Maintenance):	
General Fund	1,321,919.00
Less: Capital Outlay	26,509.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,295,410.00**

Direct Costs:	
General Fund	10,325,991.00
Less: Capital Outlay	141,733.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	532,252.00
Less: Capital Outlay	7,762.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,708,748.00**

Special Education Indirect Cost Rate: **12.10%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 33130

Report R0416

Mason Public Schools (Ingham)
118 W. Oak Street
Mason MI 48854

Indirect Costs (Operations & Maintenance):	
General Fund	2,849,921.14
Less: Capital Outlay	5,146.41
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,844,774.73**

Direct Costs:	
General Fund	22,610,921.58
Less: Capital Outlay	208,015.05
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,357,389.88
Less: Capital Outlay	3,812.64
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**23,756,483.77**

Special Education Indirect Cost Rate: **11.97%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 33170

Report R0416

Okemos Public Schools
4406 N. Okemos Road
Okemos MI 48864

Indirect Costs (Operations & Maintenance):	
General Fund	4,669,850.98
Less: Capital Outlay	92,516.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,577,334.98**

Direct Costs:	
General Fund	34,928,998.15
Less: Capital Outlay	330,669.01
Less: Facilities Acquisition	14,929.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,341,472.92
Less: Capital Outlay	13,889.23
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**35,910,983.70**

Special Education Indirect Cost Rate: **12.75%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 33200

Report R0416

Stockbridge Community Schools
305 W. Elizabeth Street
Stockbridge MI 49285

Indirect Costs (Operations & Maintenance):	
General Fund	1,688,874.66
Less: Capital Outlay	7,235.62
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,681,639.04**

Direct Costs:	
General Fund	12,542,020.67
Less: Capital Outlay	54,104.14
Less: Facilities Acquisition	10,545.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	701,689.06
Less: Capital Outlay	11,473.11
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**13,167,587.14**

Special Education Indirect Cost Rate: **12.77%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 33215

Report R0416

Waverly Community Schools
515 Snow Road
Lansing MI 48917

Indirect Costs (Operations & Maintenance):	
General Fund	4,072,267.40
Less: Capital Outlay	722,907.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,141.64
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,350,501.55**

Direct Costs:	
General Fund	28,358,430.36
Less: Capital Outlay	625,971.28
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	891,708.13
Less: Capital Outlay	96,220.23
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**28,527,946.98**

Special Education Indirect Cost Rate: **11.74%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 33220

Report R0416

Webberville Community Schools
309 E. Grand River Avenue
Webberville MI 48892

Indirect Costs (Operations & Maintenance):	
General Fund	704,924.25
Less: Capital Outlay	450.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**704,474.25**

Direct Costs:	
General Fund	4,741,000.84
Less: Capital Outlay	70,074.68
Less: Facilities Acquisition	16,603.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	211,826.66
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,866,149.82**

Special Education Indirect Cost Rate: **14.48%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 33230

Report R0416

Williamston Community Schools
418 Highland Street
Williamston MI 48895

Indirect Costs (Operations & Maintenance):	
General Fund	1,765,910.70
Less: Capital Outlay	5,209.72
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,760,700.98**

Direct Costs:	
General Fund	14,345,058.99
Less: Capital Outlay	74,775.74
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	501,854.56
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**14,772,137.81**

Special Education Indirect Cost Rate: **11.92%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 33901

Report R0416

Cole Academy
1915 W. Mt. Hope
Lansing MI 48910

Indirect Costs (Operations & Maintenance):	
General Fund	63,344.74
Less: Capital Outlay	11,121.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**52,222.79**

Direct Costs:	
General Fund	828,618.65
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	54,531.33
Less: Capital Outlay	2,012.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**881,137.98**

Special Education Indirect Cost Rate: **5.93%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 33902

Report R0416

El-Hajj Malik El-Shabazz Academy
1028 W. Barnes Avenue
Lansing MI 48910

Indirect Costs (Operations & Maintenance):	
General Fund	168,846.09
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**168,846.09**

Direct Costs:	
General Fund	2,129,997.67
Less: Capital Outlay	20,648.44
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	142,375.44
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,251,724.67**

Special Education Indirect Cost Rate: **7.50%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 33903

Report R0416

SANKOFA SHULE ACADEMY
MI

Indirect Costs (Operations & Maintenance):	
General Fund	0.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**0.00**

Direct Costs:	
General Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**0.00**

Special Education Indirect Cost Rate: ***.**%
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 33904

Report R0416

Mid-Michigan Leadership Academy
730 W. Maple
Lansing MI 48906

Indirect Costs (Operations & Maintenance):	
General Fund	358,061.86
Less: Capital Outlay	5,500.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,217.48
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**354,779.34**

Direct Costs:	
General Fund	1,685,692.26
Less: Capital Outlay	0.00
Less: Facilities Acquisition	58,552.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	81,976.88
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,709,116.95**

Special Education Indirect Cost Rate: **20.76%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 33906

Report R0416

White Pine Academy
510 Russell Street
Leslie MI 49251

Indirect Costs (Operations & Maintenance):	
General Fund	130,778.20
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**130,778.20**

Direct Costs:	
General Fund	1,285,997.13
Less: Capital Outlay	500.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,285,497.13**

Special Education Indirect Cost Rate: **10.17%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 33907

Report R0416

Capital Area Academy
5525 S. Pennsylvania Avenue
Lansing MI 48911

Indirect Costs (Operations & Maintenance):	
General Fund	167,478.66
Less: Capital Outlay	5,853.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**161,625.16**

Direct Costs:	
General Fund	1,392,264.54
Less: Capital Outlay	557.96
Less: Facilities Acquisition	9,361.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	58,916.22
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,441,261.65**

Special Education Indirect Cost Rate: **11.21%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 33908

Report R0416

New City Academy
2130 W. Holmes Road, Suite B
Lansing MI 48910

Indirect Costs (Operations & Maintenance):	
General Fund	267,512.31
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**267,512.31**

Direct Costs:	
General Fund	1,042,827.43
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	60,040.29
Less: Capital Outlay	5,250.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,097,617.72**

Special Education Indirect Cost Rate: **24.37%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 33909

Report R0416

Windemere Park Charter Academy
3100 W. Saginaw Hwy
Lansing MI 48917

Indirect Costs (Operations & Maintenance):	
General Fund	1,016,885.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,016,885.00**

Direct Costs:	
General Fund	4,536,447.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	134,225.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,670,672.00**

Special Education Indirect Cost Rate: **21.77%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 34010

Report R0416

Ionia Public Schools
250 E. Tuttle Road
Ionia MI 48846

Indirect Costs (Operations & Maintenance):	
General Fund	2,897,557.92
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,897,557.92**

Direct Costs:	
General Fund	24,761,432.08
Less: Capital Outlay	11,095.50
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,205,484.07
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**25,955,820.65**

Special Education Indirect Cost Rate: **11.16%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 34040

Report R0416

Palo Community School District
P.O. Box 338
Palo MI 48870

Indirect Costs (Operations & Maintenance):	
General Fund	91,096.83
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**91,096.83**

Direct Costs:	
General Fund	1,237,996.11
Less: Capital Outlay	100.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	49,035.94
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,286,932.05**

Special Education Indirect Cost Rate: **7.08%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 34080

Report R0416

Belding Area School District
1975 Orchard Street
Belding MI 48809

Indirect Costs (Operations & Maintenance):	
General Fund	1,972,671.58
Less: Capital Outlay	130,712.82
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	10,490.36
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,852,449.12**

Direct Costs:	
General Fund	16,790,220.01
Less: Capital Outlay	314,105.75
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	752,967.64
Less: Capital Outlay	23,971.84
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**17,205,110.06**

Special Education Indirect Cost Rate: **10.77%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 34090

Report R0416

Lakewood Public Schools
639 Jordan Lake Street
Lake Odessa MI 48849

Indirect Costs (Operations & Maintenance):	
General Fund	2,204,926.95
Less: Capital Outlay	151,469.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,053,456.97**

Direct Costs:	
General Fund	16,136,361.74
Less: Capital Outlay	433,232.08
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	813,176.00
Less: Capital Outlay	2,883.33
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**16,513,422.33**

Special Education Indirect Cost Rate: **12.44%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 34110

Report R0416

Portland Public School District
1100 Ionia Road
Portland MI 48875

Indirect Costs (Operations & Maintenance):	
General Fund	1,564,781.98
Less: Capital Outlay	17,775.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,547,006.03**

Direct Costs:	
General Fund	15,143,222.07
Less: Capital Outlay	114,445.02
Less: Facilities Acquisition	801,363.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	639,391.94
Less: Capital Outlay	12,593.20
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**14,854,212.79**

Special Education Indirect Cost Rate: **10.41%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 34120

Report R0416

Saranac Community Schools
88 Pleasant Street
Saranac MI 48881

Indirect Costs (Operations & Maintenance):	
General Fund	816,216.11
Less: Capital Outlay	800.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**815,416.11**

Direct Costs:	
General Fund	8,421,848.49
Less: Capital Outlay	2,679.47
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	266,984.38
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,686,153.40**

Special Education Indirect Cost Rate: **9.39%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 34140

Report R0416

Berlin Township S/D #3
6679 S. State Road
Ionia MI 48846

Indirect Costs (Operations & Maintenance):	
General Fund	27,619.15
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**27,619.15**

Direct Costs:	
General Fund	223,826.20
Less: Capital Outlay	5,364.23
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**218,461.97**

Special Education Indirect Cost Rate: **12.64%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 34340

Report R0416

Easton Township S/D #6
1779 Haynor Road
Ionia MI 48846

Indirect Costs (Operations & Maintenance):	
General Fund	30,930.50
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**30,930.50**

Direct Costs:	
General Fund	236,463.07
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**236,463.07**

Special Education Indirect Cost Rate: **13.08%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 34360

Report R0416

Ionia Township S/D #2
2120 N. State Road
Ionia MI 48846

Indirect Costs (Operations & Maintenance):	
General Fund	12,067.58
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**12,067.58**

Direct Costs:	
General Fund	133,920.04
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**133,920.04**

Special Education Indirect Cost Rate: **9.01%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 35010

Report R0416

Oscoda Area Schools
3550 E. River Road
Oscoda MI 48750

Indirect Costs (Operations & Maintenance):	
General Fund	1,358,481.14
Less: Capital Outlay	1,473.14
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	31,006.45
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,388,014.45**

Direct Costs:	
General Fund	12,229,244.02
Less: Capital Outlay	11,677.13
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	717,721.06
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**12,935,287.95**

Special Education Indirect Cost Rate: **10.73%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 35020

Report R0416

Hale Area Schools
200 W. Main Street
Hale MI 48739

Indirect Costs (Operations & Maintenance):	
General Fund	621,250.72
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**621,250.72**

Direct Costs:	
General Fund	5,504,313.56
Less: Capital Outlay	107,384.80
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	357,645.11
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,754,573.87**

Special Education Indirect Cost Rate: **10.80%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 35030

Report R0416

Tawas Area Schools
245 M-55 West
Tawas City MI 48763

Indirect Costs (Operations & Maintenance):	
General Fund	922,919.28
Less: Capital Outlay	4,749.77
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**918,169.51**

Direct Costs:	
General Fund	10,130,267.08
Less: Capital Outlay	137,009.62
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	490,192.55
Less: Capital Outlay	260.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,483,190.01**

Special Education Indirect Cost Rate: **8.76%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 35040

Report R0416

Whittemore-Prescott Area Schools
P.O. Box 250
Whittemore MI 48770

Indirect Costs (Operations & Maintenance):	
General Fund	1,020,204.26
Less: Capital Outlay	7,974.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,012,229.66**

Direct Costs:	
General Fund	9,729,120.20
Less: Capital Outlay	22,958.86
Less: Facilities Acquisition	149,489.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	685,718.63
Less: Capital Outlay	33.12
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,242,357.45**

Special Education Indirect Cost Rate: **9.88%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 35901

Report R0416

Sunrise Education Center
686 Aulerich
East Tawas MI 48730

Indirect Costs (Operations & Maintenance):	
General Fund	47,325.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**47,325.00**

Direct Costs:	
General Fund	455,130.00
Less: Capital Outlay	7,784.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**447,346.00**

Special Education Indirect Cost Rate: **10.58%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 36015

Report R0416

Forest Park School District
801 Forest Parkway
Crystal Falls MI 49920

Indirect Costs (Operations & Maintenance):	
General Fund	512,775.34
Less: Capital Outlay	8,823.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**503,952.34**

Direct Costs:	
General Fund	4,150,783.29
Less: Capital Outlay	20,914.64
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	245,327.72
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,375,196.37**

Special Education Indirect Cost Rate: **11.52%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 36025

Report R0416

West Iron County Public Schools
601 Garfield Avenue
Iron River MI 49935

Indirect Costs (Operations & Maintenance):	
General Fund	1,026,948.89
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,026,948.89**

Direct Costs:	
General Fund	8,386,125.60
Less: Capital Outlay	169,334.80
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	471,568.20
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,688,359.00**

Special Education Indirect Cost Rate: **11.82%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 37010

Report R0416

Mt. Pleasant City School District
720 N. Kinney
Mt. Pleasant MI 48858

Indirect Costs (Operations & Maintenance):	
General Fund	3,876,817.71
Less: Capital Outlay	371,069.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	343.66
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,506,091.89**

Direct Costs:	
General Fund	33,328,160.06
Less: Capital Outlay	1,490,631.04
Less: Facilities Acquisition	1,335.78
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,129,513.50
Less: Capital Outlay	18,742.29
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**32,946,964.45**

Special Education Indirect Cost Rate: **10.64%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 37040

Report R0416

Beal City Public Schools
3117 Elias Road
Mt. Pleasant MI 48858

Indirect Costs (Operations & Maintenance):	
General Fund	491,017.90
Less: Capital Outlay	6,715.79
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**484,302.11**

Direct Costs:	
General Fund	4,694,601.68
Less: Capital Outlay	129,915.02
Less: Facilities Acquisition	24,822.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	214,734.11
Less: Capital Outlay	7,420.01
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,747,178.76**

Special Education Indirect Cost Rate: **10.20%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 37060

Report R0416

Shepherd Public School District
P.O. Box 219
Shepherd MI 48883

Indirect Costs (Operations & Maintenance):	
General Fund	1,267,167.72
Less: Capital Outlay	6,840.41
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,260,327.31**

Direct Costs:	
General Fund	12,538,219.85
Less: Capital Outlay	416,298.55
Less: Facilities Acquisition	173,875.36
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	612,705.01
Less: Capital Outlay	12,226.54
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**12,548,524.41**

Special Education Indirect Cost Rate: **10.04%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 37901

Report R0416

Renaissance Public School Academy
2797 S. Isabella Road
Mt. Pleasant MI 48858

Indirect Costs (Operations & Maintenance):	
General Fund	395,599.47
Less: Capital Outlay	3,306.54
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**392,292.93**

Direct Costs:	
General Fund	1,773,234.37
Less: Capital Outlay	79,956.52
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	86,059.16
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,779,337.01**

Special Education Indirect Cost Rate: **22.05%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 37902

Report R0416

Morey Charter School
380 W. Blanchard Road
Shepherd MI 48883

Indirect Costs (Operations & Maintenance):	
General Fund	463,021.38
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**463,021.38**

Direct Costs:	
General Fund	1,448,421.04
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	75,183.37
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,523,604.41**

Special Education Indirect Cost Rate: **30.39%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 38010

Report R0416

Western School District
1400 S. Dearing Road
Parma MI 49269

Indirect Costs (Operations & Maintenance):	
General Fund	2,007,173.58
Less: Capital Outlay	7,326.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,999,847.58**

Direct Costs:	
General Fund	20,201,767.30
Less: Capital Outlay	409,712.96
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	789,073.37
Less: Capital Outlay	4,572.65
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**20,576,555.06**

Special Education Indirect Cost Rate: **9.72%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 38020

Report R0416

Vandercook Lake Public Schools
1000 E. Golf Avenue
Jackson MI 49203

Indirect Costs (Operations & Maintenance):	
General Fund	927,566.02
Less: Capital Outlay	288.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**927,277.84**

Direct Costs:	
General Fund	9,504,623.99
Less: Capital Outlay	254.00
Less: Facilities Acquisition	76,750.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	458,388.20
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,886,007.79**

Special Education Indirect Cost Rate: **9.38%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 38040

Report R0416

Columbia School District
11775 Hewitt Road
Brooklyn MI 49230

Indirect Costs (Operations & Maintenance):	
General Fund	1,477,891.65
Less: Capital Outlay	4,971.82
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,472,919.83**

Direct Costs:	
General Fund	12,612,162.06
Less: Capital Outlay	114,016.53
Less: Facilities Acquisition	16,711.53
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	513,987.93
Less: Capital Outlay	4,887.15
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**12,990,534.78**

Special Education Indirect Cost Rate: **11.34%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 38050

Report R0416

Grass Lake Community Schools
990 Grass Lake Road
Grass Lake MI 49240

Indirect Costs (Operations & Maintenance):	
General Fund	1,033,142.41
Less: Capital Outlay	15,033.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,018,109.41**

Direct Costs:	
General Fund	7,850,633.86
Less: Capital Outlay	220,694.95
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	406,706.78
Less: Capital Outlay	4,817.49
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,031,828.20**

Special Education Indirect Cost Rate: **12.68%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 38080

Report R0416

Concord Community Schools
P.O. Box 338
Concord MI 49237

Indirect Costs (Operations & Maintenance):	
General Fund	798,590.20
Less: Capital Outlay	50,107.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**748,482.44**

Direct Costs:	
General Fund	6,609,398.60
Less: Capital Outlay	110,938.58
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	289,725.14
Less: Capital Outlay	653.17
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,787,531.99**

Special Education Indirect Cost Rate: **11.03%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 38090

Report R0416

East Jackson Community Schools
1404 N. Sutton Road
Jackson MI 49202

Indirect Costs (Operations & Maintenance):	
General Fund	1,453,040.76
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,453,040.76**

Direct Costs:	
General Fund	10,464,924.24
Less: Capital Outlay	52,068.00
Less: Facilities Acquisition	41,864.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	572,032.25
Less: Capital Outlay	31,628.12
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,911,395.47**

Special Education Indirect Cost Rate: **13.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 38100

Report R0416

Hanover-Horton Schools
237 Farview Street
Horton MI 49246

Indirect Costs (Operations & Maintenance):	
General Fund	1,174,174.57
Less: Capital Outlay	20,486.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,153,688.08**

Direct Costs:	
General Fund	9,223,479.88
Less: Capital Outlay	109,689.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	464,958.71
Less: Capital Outlay	4,128.15
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,574,621.44**

Special Education Indirect Cost Rate: **12.05%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 38120

Report R0416

Michigan Center School District
400 S. State Street
Michigan Center MI 49254

Indirect Costs (Operations & Maintenance):	
General Fund	1,477,991.82
Less: Capital Outlay	26,441.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,451,550.82**

Direct Costs:	
General Fund	9,593,567.14
Less: Capital Outlay	140,650.96
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	535,103.70
Less: Capital Outlay	686.71
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,987,333.17**

Special Education Indirect Cost Rate: **14.53%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 38130

Report R0416

Napoleon Community Schools
P.O. Box 308
Napoleon MI 49261

Indirect Costs (Operations & Maintenance):	
General Fund	1,297,524.76
Less: Capital Outlay	28,434.73
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,352.22
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,273,442.25**

Direct Costs:	
General Fund	11,442,506.58
Less: Capital Outlay	83,926.89
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	417,287.54
Less: Capital Outlay	8,174.89
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,767,692.34**

Special Education Indirect Cost Rate: **10.82%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 38140

Report R0416

Northwest Community Schools
4000 Van Horn Road
Jackson MI 49201

Indirect Costs (Operations & Maintenance):	
General Fund	2,694,435.65
Less: Capital Outlay	7,593.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,000.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,691,842.31**

Direct Costs:	
General Fund	24,219,219.40
Less: Capital Outlay	329,353.18
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,161,172.49
Less: Capital Outlay	48,644.31
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**25,002,394.40**

Special Education Indirect Cost Rate: **10.77%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 38150

Report R0416

Springport Public Schools
PO BOX 100
Springport MI 49284

Indirect Costs (Operations & Maintenance):	
General Fund	1,041,143.42
Less: Capital Outlay	8,194.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,032,948.45**

Direct Costs:	
General Fund	7,273,284.70
Less: Capital Outlay	94,323.61
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	440,421.98
Less: Capital Outlay	5,879.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,613,503.57**

Special Education Indirect Cost Rate: **13.57%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 38170

Report R0416

Jackson Public Schools
522 Wildwood Ave.
Jackson MI 49201

Indirect Costs (Operations & Maintenance):	
General Fund	4,488,206.04
Less: Capital Outlay	7,997.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	60,728.04
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,540,936.58**

Direct Costs:	
General Fund	59,491,046.53
Less: Capital Outlay	67,303.69
Less: Facilities Acquisition	112,437.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,798,514.83
Less: Capital Outlay	25,838.12
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**62,083,982.08**

Special Education Indirect Cost Rate: **7.31%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 38901

Report R0416

The da Vinci Institute
2255 Emmons Road
Jackson MI 49201

Indirect Costs (Operations & Maintenance):	
General Fund	181,222.02
Less: Capital Outlay	1,829.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**179,392.58**

Direct Costs:	
General Fund	2,045,200.83
Less: Capital Outlay	200.00
Less: Facilities Acquisition	274,791.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,770,209.49**

Special Education Indirect Cost Rate: **10.13%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 38902

Report R0416

Paragon Charter Academy
3750 McCain Road
Jackson MI 49201

Indirect Costs (Operations & Maintenance):	
General Fund	1,062,748.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,062,748.00**

Direct Costs:	
General Fund	4,072,008.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	140,198.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,212,206.00**

Special Education Indirect Cost Rate: **25.23%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 38903

Report R0416

Jackson Arts and Technology PSA
500 Griswold Street
Jackson MI 49203

Indirect Costs (Operations & Maintenance):	
General Fund	465,774.23
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**465,774.23**

Direct Costs:	
General Fund	1,233,186.47
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	89,923.18
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,323,109.65**

Special Education Indirect Cost Rate: **35.20%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 39010

Report R0416

Kalamazoo Public School District
1220 Howard Street
Kalamazoo MI 49008

Indirect Costs (Operations & Maintenance):	
General Fund	10,481,933.00
Less: Capital Outlay	88,690.53
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	660,372.87
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**11,053,615.34**

Direct Costs:	
General Fund	101,898,715.55
Less: Capital Outlay	94,459.91
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,419,272.96
Less: Capital Outlay	2,599.01
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**106,220,929.59**

Special Education Indirect Cost Rate: **10.41%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 39020

Report R0416

Climax-Scotts Community Schools
372 S. Main Street
Climax MI 49034

Indirect Costs (Operations & Maintenance):	
General Fund	669,834.20
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	801.44
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**670,635.64**

Direct Costs:	
General Fund	4,822,934.91
Less: Capital Outlay	103,893.29
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	215,227.56
Less: Capital Outlay	689.99
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,933,579.19**

Special Education Indirect Cost Rate: **13.59%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 39030

Report R0416

Comstock Public Schools
3010 Gull Road
Kalamazoo MI 49048

Indirect Costs (Operations & Maintenance):	
General Fund	2,076,417.83
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,076,417.83**

Direct Costs:	
General Fund	21,366,716.56
Less: Capital Outlay	79,430.26
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	780,965.60
Less: Capital Outlay	898.51
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**22,067,353.39**

Special Education Indirect Cost Rate: **9.41%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 39050

Report R0416

Galesburg-Augusta Community Schools
1076 N. 37th Street
Galesburg MI 49053

Indirect Costs (Operations & Maintenance):	
General Fund	1,304,377.26
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,304,377.26**

Direct Costs:	
General Fund	9,898,295.77
Less: Capital Outlay	59,174.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	400,041.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,239,162.77**

Special Education Indirect Cost Rate: **12.74%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 39065

Report R0416

Gull Lake Community Schools
11775 East D Avenue
Richland MI 49083

Indirect Costs (Operations & Maintenance):	
General Fund	2,177,001.81
Less: Capital Outlay	17,704.26
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,159,297.55**

Direct Costs:	
General Fund	20,328,745.50
Less: Capital Outlay	300,864.67
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	636,286.64
Less: Capital Outlay	5,111.64
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**20,659,055.83**

Special Education Indirect Cost Rate: **10.45%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 39130

Report R0416

Parchment School District
520 N. Orient Street
Parchment MI 49004

Indirect Costs (Operations & Maintenance):	
General Fund	1,676,221.16
Less: Capital Outlay	1,789.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,674,431.82**

Direct Costs:	
General Fund	14,186,756.27
Less: Capital Outlay	52,342.71
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	605,049.88
Less: Capital Outlay	3,225.74
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**14,736,237.70**

Special Education Indirect Cost Rate: **11.36%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 39140

Report R0416

Portage Public Schools
8111 S. Westnedge Avenue
Portage MI 49002

Indirect Costs (Operations & Maintenance):	
General Fund	8,027,754.28
Less: Capital Outlay	867,822.43
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	4,800.80
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**7,164,732.65**

Direct Costs:	
General Fund	68,590,915.09
Less: Capital Outlay	661,418.52
Less: Facilities Acquisition	702,923.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,406,576.23
Less: Capital Outlay	15,402.40
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**69,617,747.05**

Special Education Indirect Cost Rate: **10.29%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 39160

Report R0416

Schoolcraft Community Schools
629 E. Clay Street
Schoolcraft MI 49087

Indirect Costs (Operations & Maintenance):	
General Fund	1,116,106.44
Less: Capital Outlay	2,011.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,114,095.14**

Direct Costs:	
General Fund	7,980,860.10
Less: Capital Outlay	13,736.39
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	302,896.97
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,270,020.68**

Special Education Indirect Cost Rate: **13.47%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 39170

Report R0416

Vicksburg Community Schools
P.O. Box 158
Vicksburg MI 49097

Indirect Costs (Operations & Maintenance):	
General Fund	2,274,747.91
Less: Capital Outlay	51,288.82
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,223,459.09**

Direct Costs:	
General Fund	19,399,963.11
Less: Capital Outlay	289,794.39
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	941,718.78
Less: Capital Outlay	43,571.71
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**20,008,315.79**

Special Education Indirect Cost Rate: **11.11%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 39903

Report R0416

Oakland Academy
6325 Oakland Drive
Portage MI 49024

Indirect Costs (Operations & Maintenance):	
General Fund	286,364.62
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**286,364.62**

Direct Costs:	
General Fund	1,031,972.31
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	38,208.51
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,070,180.82**

Special Education Indirect Cost Rate: **26.76%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 39904

Report R0416

Kalamazoo Advantage Academy
121 W. South Street
Kalamazoo MI 49007

Indirect Costs (Operations & Maintenance):	
General Fund	249,942.22
Less: Capital Outlay	475.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**249,467.22**

Direct Costs:	
General Fund	2,335,958.24
Less: Capital Outlay	0.00
Less: Facilities Acquisition	10,038.95
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	170,143.02
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,496,062.31**

Special Education Indirect Cost Rate: **9.99%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 39905

Report R0416

Paramount Charter Academy
3624 S. Westnedge Avenue
Kalamazoo MI 49008

Indirect Costs (Operations & Maintenance):	
General Fund	936,911.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**936,911.00**

Direct Costs:	
General Fund	4,172,398.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	137,532.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,309,930.00**

Special Education Indirect Cost Rate: **21.74%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 40020

Report R0416

Forest Area Community Schools
7741 Shippy Road SW
Fife Lake MI 49633

Indirect Costs (Operations & Maintenance):	
General Fund	616,250.70
Less: Capital Outlay	29,719.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**586,531.07**

Direct Costs:	
General Fund	6,365,795.69
Less: Capital Outlay	32,100.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	382,387.22
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,716,082.91**

Special Education Indirect Cost Rate: **8.73%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 40040

Report R0416

Kalkaska Public Schools
P.O. Box 580
Kalkaska MI 49646

Indirect Costs (Operations & Maintenance):	
General Fund	1,303,741.48
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,606.52
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,305,348.00**

Direct Costs:	
General Fund	11,533,476.91
Less: Capital Outlay	42,437.93
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	655,567.31
Less: Capital Outlay	31,555.44
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**12,115,050.85**

Special Education Indirect Cost Rate: **10.77%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 40060

Report R0416

Excelsior Township S/D #1
5521 M-72 NE
Kalkaska MI 49646

Indirect Costs (Operations & Maintenance):	
General Fund	20,904.83
Less: Capital Outlay	2,999.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**17,905.83**

Direct Costs:	
General Fund	325,034.55
Less: Capital Outlay	5,743.50
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**319,291.05**

Special Education Indirect Cost Rate: **5.61%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 41010

Report R0416

Grand Rapids Public Schools
P.O. Box 117
Grand Rapids MI 49501

Indirect Costs (Operations & Maintenance):	
General Fund	21,463,573.48
Less: Capital Outlay	174,517.57
Special Education Fund	1,132,394.39
Less: Capital Outlay	0.00
School Lunch Fund	651,328.48
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**23,072,778.78**

Direct Costs:	
General Fund	191,281,753.87
Less: Capital Outlay	1,378,041.78
Less: Facilities Acquisition	46,329.00
Special Education Fund	36,395,884.90
Less: Capital Outlay	356,230.80
Less: Facilities Acquisition	0.00
School Lunch Fund	7,414,300.94
Less: Capital Outlay	328,498.93
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**232,982,839.20**

Special Education Indirect Cost Rate: **9.90%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 41020

Report R0416

Godwin Heights Public Schools
15 36th Street SW
Wyoming MI 49548

Indirect Costs (Operations & Maintenance):	
General Fund	2,579,948.39
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,579,948.39**

Direct Costs:	
General Fund	21,032,745.93
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,114,320.80
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**22,147,066.73**

Special Education Indirect Cost Rate: **11.65%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 41025

Report R0416

Northview Public School District
4365 Hunsberger Drive NE
Grand Rapids MI 49525

Indirect Costs (Operations & Maintenance):	
General Fund	2,670,967.29
Less: Capital Outlay	44,409.94
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,626,557.35**

Direct Costs:	
General Fund	26,752,702.53
Less: Capital Outlay	602,347.36
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	936,511.54
Less: Capital Outlay	7,570.16
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**27,079,296.55**

Special Education Indirect Cost Rate: **9.70%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 41026

Report R0416

Wyoming Public Schools
3575 Gladiola Street SW
Wyoming MI 49519

Indirect Costs (Operations & Maintenance):	
General Fund	4,103,801.68
Less: Capital Outlay	15,069.29
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,014.34
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,089,746.73**

Direct Costs:	
General Fund	46,548,621.08
Less: Capital Outlay	187,716.91
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,137,418.41
Less: Capital Outlay	3,846.13
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**48,494,476.45**

Special Education Indirect Cost Rate: **8.43%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 41040

Report R0416

Byron Center Public Schools
8542 Byron Center Avenue
Byron Center MI 49315

Indirect Costs (Operations & Maintenance):	
General Fund	3,728,479.38
Less: Capital Outlay	585.46
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,995.95
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,729,889.87**

Direct Costs:	
General Fund	24,438,482.73
Less: Capital Outlay	401,604.51
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,183,521.54
Less: Capital Outlay	27,185.75
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**25,193,214.01**

Special Education Indirect Cost Rate: **14.81%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 41050

Report R0416

Caledonia Community Schools
9753 Duncan Lake Ave.
Caledonia MI 49316

Indirect Costs (Operations & Maintenance):	
General Fund	4,373,668.18
Less: Capital Outlay	14,158.56
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,359,509.62**

Direct Costs:	
General Fund	30,082,790.85
Less: Capital Outlay	281,572.62
Less: Facilities Acquisition	73,040.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,413,561.70
Less: Capital Outlay	40,691.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**31,101,048.93**

Special Education Indirect Cost Rate: **14.02%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 41070

Report R0416

Cedar Springs Public Schools
204 E. Muskegon Street
Cedar Springs MI 49319

Indirect Costs (Operations & Maintenance):	
General Fund	2,521,499.34
Less: Capital Outlay	19,567.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,501,932.34**

Direct Costs:	
General Fund	27,467,298.16
Less: Capital Outlay	83,396.45
Less: Facilities Acquisition	65,175.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,190,961.71
Less: Capital Outlay	36,683.63
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**28,473,004.59**

Special Education Indirect Cost Rate: **8.79%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 41080

Report R0416

Comstock Park Public Schools
P.O. Box 800
Comstock Park MI 49321

Indirect Costs (Operations & Maintenance):	
General Fund	2,119,975.92
Less: Capital Outlay	108,593.26
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,011,382.66**

Direct Costs:	
General Fund	18,743,020.67
Less: Capital Outlay	395,581.82
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	686,884.80
Less: Capital Outlay	7,473.62
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**19,026,850.03**

Special Education Indirect Cost Rate: **10.57%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 41090

Report R0416

East Grand Rapids Public Schools
2915 Hall Street SE
Grand Rapids MI 49506

Indirect Costs (Operations & Maintenance):	
General Fund	3,079,824.15
Less: Capital Outlay	52,384.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,027,440.15**

Direct Costs:	
General Fund	23,335,422.86
Less: Capital Outlay	50,160.50
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	865,812.82
Less: Capital Outlay	2,207.42
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**24,148,867.76**

Special Education Indirect Cost Rate: **12.54%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 41110

Report R0416

Forest Hills Public Schools
6590 Cascade Road SE
Grand Rapids MI 49546

Indirect Costs (Operations & Maintenance):	
General Fund	10,001,119.33
Less: Capital Outlay	65,402.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**9,935,716.41**

Direct Costs:	
General Fund	83,013,992.72
Less: Capital Outlay	40,059.20
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,516,690.07
Less: Capital Outlay	16,772.07
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**85,473,851.52**

Special Education Indirect Cost Rate: **11.62%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 41120

Report R0416

Godfrey-Lee Public Schools
1324 Burton St. SW
Wyoming MI 49509

Indirect Costs (Operations & Maintenance):	
General Fund	1,375,540.80
Less: Capital Outlay	14,355.55
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,361,185.25**

Direct Costs:	
General Fund	14,024,824.90
Less: Capital Outlay	80,111.98
Less: Facilities Acquisition	1,800.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	587,650.75
Less: Capital Outlay	18,982.14
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**14,511,581.53**

Special Education Indirect Cost Rate: **9.38%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 41130

Report R0416

Grandville Public Schools
3839 Prairie St SW
Grandville MI 49418

Indirect Costs (Operations & Maintenance):	
General Fund	5,214,688.15
Less: Capital Outlay	199,042.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	9,466.03
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**5,025,111.74**

Direct Costs:	
General Fund	45,808,956.92
Less: Capital Outlay	908,710.38
Less: Facilities Acquisition	267,297.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,388,548.20
Less: Capital Outlay	48,219.51
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**45,973,278.19**

Special Education Indirect Cost Rate: **10.93%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 41140

Report R0416

Kelloggsville Public Schools
242 52nd Street SE
Grand Rapids MI 49548

Indirect Costs (Operations & Maintenance):	
General Fund	1,814,457.45
Less: Capital Outlay	43,484.73
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	57,709.96
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,828,682.68**

Direct Costs:	
General Fund	17,540,201.84
Less: Capital Outlay	198,028.56
Less: Facilities Acquisition	1,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	825,426.39
Less: Capital Outlay	9,913.92
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**18,156,685.75**

Special Education Indirect Cost Rate: **10.07%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 41145

Report R0416

Kenowa Hills Public Schools
2325 4 Mile Road NW
Grand Rapids MI 49544

Indirect Costs (Operations & Maintenance):	
General Fund	3,102,794.75
Less: Capital Outlay	49,848.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,052,946.26**

Direct Costs:	
General Fund	27,218,986.63
Less: Capital Outlay	256,586.88
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,397,606.57
Less: Capital Outlay	20,967.63
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**28,339,038.69**

Special Education Indirect Cost Rate: **10.77%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 41150

Report R0416

Kent City Community Schools
200 Clover Street
Kent City MI 49330

Indirect Costs (Operations & Maintenance):	
General Fund	1,235,293.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,235,293.00**

Direct Costs:	
General Fund	10,816,331.35
Less: Capital Outlay	70,953.76
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	528,683.06
Less: Capital Outlay	1,747.68
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,272,312.97**

Special Education Indirect Cost Rate: **10.96%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 41160

Report R0416

Kentwood Public Schools
5820 Eastern Avenue SE
Kentwood MI 49508

Indirect Costs (Operations & Maintenance):	
General Fund	8,345,306.26
Less: Capital Outlay	37,053.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**8,308,252.77**

Direct Costs:	
General Fund	73,308,195.70
Less: Capital Outlay	740,080.31
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,905,254.38
Less: Capital Outlay	64,616.27
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**75,408,753.50**

Special Education Indirect Cost Rate: **11.02%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 41170

Report R0416

Lowell Area Schools
300 High Street
Lowell MI 49331

Indirect Costs (Operations & Maintenance):	
General Fund	2,969,892.75
Less: Capital Outlay	14,623.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,955,269.75**

Direct Costs:	
General Fund	29,201,810.30
Less: Capital Outlay	275,002.91
Less: Facilities Acquisition	250,388.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,164,061.59
Less: Capital Outlay	15,093.98
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**29,825,387.00**

Special Education Indirect Cost Rate: **9.91%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 41210

Report R0416

Rockford Public Schools
350 N. Main Street
Rockford MI 49341

Indirect Costs (Operations & Maintenance):	
General Fund	7,733,796.90
Less: Capital Outlay	1,223,905.55
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**6,509,891.35**

Direct Costs:	
General Fund	61,673,159.16
Less: Capital Outlay	873,055.39
Less: Facilities Acquisition	257.89
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,942,795.44
Less: Capital Outlay	12,551.96
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**62,730,089.36**

Special Education Indirect Cost Rate: **10.38%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 41240

Report R0416

Sparta Area Schools
465 S. Union Street
Sparta MI 49345

Indirect Costs (Operations & Maintenance):	
General Fund	1,661,358.74
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,444.10
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,662,802.84**

Direct Costs:	
General Fund	22,413,614.50
Less: Capital Outlay	588,443.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	828,396.86
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**22,653,568.36**

Special Education Indirect Cost Rate: **7.34%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 41901

Report R0416

New Branches School
256 Alger Street SE
Grand Rapids MI 49507

Indirect Costs (Operations & Maintenance):	
General Fund	193,833.95
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**193,833.95**

Direct Costs:	
General Fund	1,088,057.98
Less: Capital Outlay	0.00
Less: Facilities Acquisition	159.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	49,188.72
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,137,087.10**

Special Education Indirect Cost Rate: **17.05%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 41902

Report R0416

Horizons Community High School
1585 36th Street SW
Wyoming MI 49509

Indirect Costs (Operations & Maintenance):	
General Fund	233,192.57
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**233,192.57**

Direct Costs:	
General Fund	1,463,582.03
Less: Capital Outlay	30,376.47
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,433,205.56**

Special Education Indirect Cost Rate: **16.27%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 41904

Report R0416

West MI Academy of Environmental Science
4463 Leonard Street NW
Walker MI 49534

Indirect Costs (Operations & Maintenance):	
General Fund	280,279.98
Less: Capital Outlay	19,107.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**261,172.00**

Direct Costs:	
General Fund	2,594,228.46
Less: Capital Outlay	2,510.93
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	146,697.61
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,738,415.14**

Special Education Indirect Cost Rate: **9.54%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 41905

Report R0416

Excel Charter Academy
4201 Breton Road SE
Grand Rapids MI 49512

Indirect Costs (Operations & Maintenance):	
General Fund	1,108,712.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,108,712.00**

Direct Costs:	
General Fund	4,649,392.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	141,445.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,790,837.00**

Special Education Indirect Cost Rate: **23.14%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 41908

Report R0416

Byron Center Charter School
9930 Burlingame Avenue SW
Byron Center MI 49315

Indirect Costs (Operations & Maintenance):	
General Fund	106,911.91
Less: Capital Outlay	11,006.11
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**95,905.80**

Direct Costs:	
General Fund	1,122,949.14
Less: Capital Outlay	11,769.34
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,111,179.80**

Special Education Indirect Cost Rate: **8.63%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 41909

Report R0416

Vista Charter Academy
711 32nd Street SE
Wyoming MI 49548

Indirect Costs (Operations & Maintenance):	
General Fund	1,033,877.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,033,877.00**

Direct Costs:	
General Fund	4,334,858.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	208,992.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,543,850.00**

Special Education Indirect Cost Rate: **22.75%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 41910

Report R0416

Vanguard Charter Academy
1620 52nd Street SW
Wyoming MI 49519

Indirect Costs (Operations & Maintenance):	
General Fund	1,043,565.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,043,565.00**

Direct Costs:	
General Fund	4,593,560.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	148,657.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,742,217.00**

Special Education Indirect Cost Rate: **22.01%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 41911

Report R0416

Grattan Academy
12047 Old Belding Road
Belding MI 48809

Indirect Costs (Operations & Maintenance):	
General Fund	158,985.38
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**158,985.38**

Direct Costs:	
General Fund	1,272,028.37
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,272,028.37**

Special Education Indirect Cost Rate: **12.50%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 41913

Report R0416

GATEWAY MIDDLE/HIGH SCHOOL
MI

Indirect Costs (Operations & Maintenance):	
General Fund	93,164.94
Less: Capital Outlay	430.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**92,734.94**

Direct Costs:	
General Fund	1,145,557.67
Less: Capital Outlay	4,557.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	30,470.30
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,171,470.97**

Special Education Indirect Cost Rate: **7.92%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 41914

Report R0416

Knapp Charter Academy
1759 Leffingwell Avenue NE
Grand Rapids MI 49525

Indirect Costs (Operations & Maintenance):	
General Fund	1,021,042.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,021,042.00**

Direct Costs:	
General Fund	4,766,870.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	138,991.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,905,861.00**

Special Education Indirect Cost Rate: **20.81%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 41915

Report R0416

Walker Charter Academy
1801 3 Mile Road NW
Walker MI 49544

Indirect Costs (Operations & Maintenance):	
General Fund	946,210.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**946,210.00**

Direct Costs:	
General Fund	4,310,783.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	123,037.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,433,820.00**

Special Education Indirect Cost Rate: **21.34%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 41916

Report R0416

Cross Creek Charter Academy
7701 Kalamazoo Avenue SE
Byron Center MI 49315

Indirect Costs (Operations & Maintenance):	
General Fund	1,070,091.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,070,091.00**

Direct Costs:	
General Fund	4,657,745.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	107,156.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,764,901.00**

Special Education Indirect Cost Rate: **22.46%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 41917

Report R0416

William C. Abney Academy
1435 Fulton Street SE
Grand Rapids MI 49503

Indirect Costs (Operations & Maintenance):	
General Fund	231,712.75
Less: Capital Outlay	2,690.89
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**229,021.86**

Direct Costs:	
General Fund	2,953,898.61
Less: Capital Outlay	3,653.68
Less: Facilities Acquisition	41,360.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	219,481.35
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,128,366.28**

Special Education Indirect Cost Rate: **7.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 41918

Report R0416

Creative Technologies Academy
350 Pine Street
Cedar Springs MI 49319

Indirect Costs (Operations & Maintenance):	
General Fund	310,499.32
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**310,499.32**

Direct Costs:	
General Fund	1,742,428.41
Less: Capital Outlay	86,526.44
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	30,339.15
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,686,241.12**

Special Education Indirect Cost Rate: **18.41%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 41919

Report R0416

Ridge Park Charter Academy
4120 Camelot Ridge Drive SE
Kentwood MI 49546

Indirect Costs (Operations & Maintenance):	
General Fund	1,194,311.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,194,311.00**

Direct Costs:	
General Fund	3,726,796.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	206,581.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,933,377.00**

Special Education Indirect Cost Rate: **30.36%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 41920

Report R0416

Chandler Woods Charter Academy
6895 Samrick Avenue Pvt.
Belmont MI 49306

Indirect Costs (Operations & Maintenance):	
General Fund	1,045,485.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,045,485.00**

Direct Costs:	
General Fund	4,021,732.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	108,671.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,130,403.00**

Special Education Indirect Cost Rate: **25.31%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 41921

Report R0416

Grand Rapids Child Discovery Center
640 5th Street NW
Grand Rapids MI 49504

Indirect Costs (Operations & Maintenance):	
General Fund	200,289.33
Less: Capital Outlay	1,477.13
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**198,812.20**

Direct Costs:	
General Fund	1,488,853.67
Less: Capital Outlay	1,870.72
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	60,897.19
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,547,880.14**

Special Education Indirect Cost Rate: **12.84%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 42030

Report R0416

Grant Township S/D #2
P.O. Box 74
Copper Harbor MI 49918

Indirect Costs (Operations & Maintenance):	
General Fund	8,808.73
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**8,808.73**

Direct Costs:	
General Fund	122,784.69
Less: Capital Outlay	10,044.89
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**112,739.80**

Special Education Indirect Cost Rate: **7.81%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 43040

Report R0416

Baldwin Community Schools
525 Fourth Street
Baldwin MI 49304

Indirect Costs (Operations & Maintenance):	
General Fund	689,258.17
Less: Capital Outlay	32,492.05
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**656,766.12**

Direct Costs:	
General Fund	6,431,273.70
Less: Capital Outlay	0.00
Less: Facilities Acquisition	6,884.57
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	445,195.91
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,869,585.04**

Special Education Indirect Cost Rate: **9.56%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 44010

Report R0416

Lapeer Community Schools
1025 W. Nepessing Street
Lapeer MI 48446

Indirect Costs (Operations & Maintenance):	
General Fund	4,761,656.85
Less: Capital Outlay	57,070.69
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,704,586.16**

Direct Costs:	
General Fund	49,609,460.91
Less: Capital Outlay	345,771.62
Less: Facilities Acquisition	646.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,296,179.51
Less: Capital Outlay	35,384.91
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**51,523,837.64**

Special Education Indirect Cost Rate: **9.13%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 44020

Report R0416

Almont Community Schools
401 Church Street
Almont MI 48003

Indirect Costs (Operations & Maintenance):	
General Fund	1,454,067.28
Less: Capital Outlay	23,921.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,430,145.94**

Direct Costs:	
General Fund	12,717,269.12
Less: Capital Outlay	82,818.40
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	522,108.44
Less: Capital Outlay	1,585.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**13,154,974.16**

Special Education Indirect Cost Rate: **10.87%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 44050

Report R0416

Dryden Community Schools
3866 Rochester Road
Dryden MI 48428

Indirect Costs (Operations & Maintenance):	
General Fund	599,159.34
Less: Capital Outlay	1,079.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**598,079.35**

Direct Costs:	
General Fund	4,930,651.58
Less: Capital Outlay	20,414.30
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	206,820.30
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,117,057.58**

Special Education Indirect Cost Rate: **11.69%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 44060

Report R0416

Imlay City Community Schools
P.O. Box 128
Imlay City MI 48444

Indirect Costs (Operations & Maintenance):	
General Fund	1,982,305.57
Less: Capital Outlay	6,368.14
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,000.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,977,937.43**

Direct Costs:	
General Fund	16,069,058.17
Less: Capital Outlay	73,652.15
Less: Facilities Acquisition	26,850.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	792,117.51
Less: Capital Outlay	29,200.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**16,731,473.03**

Special Education Indirect Cost Rate: **11.82%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 44090

Report R0416

North Branch Area Schools
P.O. Box 3620
North Branch MI 48461

Indirect Costs (Operations & Maintenance):	
General Fund	2,059,799.97
Less: Capital Outlay	58,795.77
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,001,004.20**

Direct Costs:	
General Fund	18,498,587.10
Less: Capital Outlay	314,689.81
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	873,773.62
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**19,057,670.91**

Special Education Indirect Cost Rate: **10.50%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 44901

Report R0416

Chatfield School
231 Lake Drive
Lapeer MI 48446

Indirect Costs (Operations & Maintenance):	
General Fund	241,117.92
Less: Capital Outlay	1,131.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**239,986.92**

Direct Costs:	
General Fund	2,096,647.35
Less: Capital Outlay	8,927.76
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,087,719.59**

Special Education Indirect Cost Rate: **11.50%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 45010

Report R0416

Glen Lake Community Schools
3375 W. Burdickville Road
Maple City MI 49664

Indirect Costs (Operations & Maintenance):	
General Fund	666,179.25
Less: Capital Outlay	3,511.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**662,667.33**

Direct Costs:	
General Fund	5,821,032.85
Less: Capital Outlay	129,899.44
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	265,216.27
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,956,349.68**

Special Education Indirect Cost Rate: **11.13%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 45020

Report R0416

Leland Public School District
P.O. Box 498
Leland MI 49654

Indirect Costs (Operations & Maintenance):	
General Fund	422,619.17
Less: Capital Outlay	1,799.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**420,820.17**

Direct Costs:	
General Fund	3,966,880.87
Less: Capital Outlay	8,425.99
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	239,057.34
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,197,512.22**

Special Education Indirect Cost Rate: **10.03%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 45040

Report R0416

Northport Public School District
P.O. Box 188
Northport MI 49670

Indirect Costs (Operations & Maintenance):	
General Fund	525,591.74
Less: Capital Outlay	161,374.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**364,217.14**

Direct Costs:	
General Fund	2,518,584.73
Less: Capital Outlay	71,720.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	97,436.15
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,544,300.88**

Special Education Indirect Cost Rate: **14.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 45050

Report R0416

Suttons Bay Public Schools
P.O. Box 367
Suttons Bay MI 49682

Indirect Costs (Operations & Maintenance):	
General Fund	700,241.79
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**700,241.79**

Direct Costs:	
General Fund	7,007,192.51
Less: Capital Outlay	80,135.49
Less: Facilities Acquisition	5,365.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	272,628.13
Less: Capital Outlay	3,052.99
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,191,267.16**

Special Education Indirect Cost Rate: **9.74%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 46010

Report R0416

Adrian City School District
785 Riverside Avenue, Suite 1
Adrian MI 49221

Indirect Costs (Operations & Maintenance):	
General Fund	3,820,029.67
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	67,912.07
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,887,941.74**

Direct Costs:	
General Fund	28,876,347.72
Less: Capital Outlay	71,592.73
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,697,671.70
Less: Capital Outlay	7,269.68
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**30,495,157.01**

Special Education Indirect Cost Rate: **12.75%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 46020

Report R0416

Addison Community Schools
219 N. Comstock Street
Addison MI 49220

Indirect Costs (Operations & Maintenance):	
General Fund	1,201,489.47
Less: Capital Outlay	22,900.41
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,178,589.06**

Direct Costs:	
General Fund	7,182,651.66
Less: Capital Outlay	108,046.15
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	395,276.72
Less: Capital Outlay	4,771.78
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,465,110.45**

Special Education Indirect Cost Rate: **15.79%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 46040

Report R0416

Blissfield Community Schools
630 S. Lane Street
Blissfield MI 49228

Indirect Costs (Operations & Maintenance):	
General Fund	965,902.84
Less: Capital Outlay	2,455.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**963,447.64**

Direct Costs:	
General Fund	9,047,409.93
Less: Capital Outlay	128,723.98
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	498,032.41
Less: Capital Outlay	17,703.63
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,399,014.73**

Special Education Indirect Cost Rate: **10.25%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 46050

Report R0416

Britton-Macon Area School District
201 College Avenue
Britton MI 49229

Indirect Costs (Operations & Maintenance):	
General Fund	498,560.53
Less: Capital Outlay	83,833.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**414,727.53**

Direct Costs:	
General Fund	3,685,656.59
Less: Capital Outlay	27,885.57
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	185,869.57
Less: Capital Outlay	17,938.56
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,825,702.03**

Special Education Indirect Cost Rate: **10.84%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 46060

Report R0416

Clinton Community Schools
341 E. Michigan Avenue
Clinton MI 49236

Indirect Costs (Operations & Maintenance):	
General Fund	836,006.67
Less: Capital Outlay	8,090.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**827,916.67**

Direct Costs:	
General Fund	7,789,959.73
Less: Capital Outlay	9,703.30
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	302,668.66
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,082,925.09**

Special Education Indirect Cost Rate: **10.24%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 46070

Report R0416

Deerfield Public Schools
P.O. Box 217
Deerfield MI 49238

Indirect Costs (Operations & Maintenance):	
General Fund	286,135.76
Less: Capital Outlay	258.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**285,876.80**

Direct Costs:	
General Fund	2,723,932.28
Less: Capital Outlay	14,274.37
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	141,319.03
Less: Capital Outlay	11,278.19
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,839,698.75**

Special Education Indirect Cost Rate: **10.07%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 46080

Report R0416

Hudson Area Schools
781 N. Maple Grove Avenue
Hudson MI 49247

Indirect Costs (Operations & Maintenance):	
General Fund	806,900.87
Less: Capital Outlay	1,199.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,718.35
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**811,419.23**

Direct Costs:	
General Fund	7,245,577.92
Less: Capital Outlay	127,977.39
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	376,207.18
Less: Capital Outlay	1,066.74
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,492,740.97**

Special Education Indirect Cost Rate: **10.83%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 46090

Report R0416

Madison School District (Lenawee)
3498 Treat Highway
Adrian MI 49221

Indirect Costs (Operations & Maintenance):	
General Fund	894,094.84
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**894,094.84**

Direct Costs:	
General Fund	11,149,305.48
Less: Capital Outlay	79,027.70
Less: Facilities Acquisition	261,477.26
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	555,510.00
Less: Capital Outlay	5,334.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,358,976.52**

Special Education Indirect Cost Rate: **7.87%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 46100

Report R0416

Morenci Area Schools
500 Page Street
Morenci MI 49256

Indirect Costs (Operations & Maintenance):	
General Fund	530,653.45
Less: Capital Outlay	403.87
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**530,249.58**

Direct Costs:	
General Fund	6,161,537.18
Less: Capital Outlay	12,925.20
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	328,665.13
Less: Capital Outlay	7,073.46
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,470,203.65**

Special Education Indirect Cost Rate: **8.20%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 46110

Report R0416

Onsted Community Schools
P.O. Box 220
Onsted MI 49265

Indirect Costs (Operations & Maintenance):	
General Fund	1,267,827.11
Less: Capital Outlay	25,375.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,242,452.11**

Direct Costs:	
General Fund	11,912,857.20
Less: Capital Outlay	78,619.60
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	649,523.16
Less: Capital Outlay	14,899.86
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**12,468,860.90**

Special Education Indirect Cost Rate: **9.96%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 46130

Report R0416

Sand Creek Community Schools
6850 Sand Creek Highway
Sand Creek MI 49279

Indirect Costs (Operations & Maintenance):	
General Fund	629,593.25
Less: Capital Outlay	16,733.17
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**612,860.08**

Direct Costs:	
General Fund	6,082,338.61
Less: Capital Outlay	81,131.23
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	346,426.83
Less: Capital Outlay	6,238.70
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,341,395.51**

Special Education Indirect Cost Rate: **9.66%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 46140

Report R0416

Tecumseh Public Schools
212 N. Ottawa Street
Tecumseh MI 49286

Indirect Costs (Operations & Maintenance):	
General Fund	2,666,361.83
Less: Capital Outlay	178.05
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	9,944.06
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,676,127.84**

Direct Costs:	
General Fund	22,966,854.60
Less: Capital Outlay	72,553.56
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	913,644.32
Less: Capital Outlay	13,905.30
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**23,794,040.06**

Special Education Indirect Cost Rate: **11.25%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 47010

Report R0416

Brighton Area Schools
125 S. Church Street
Brighton MI 48116

Indirect Costs (Operations & Maintenance):	
General Fund	6,594,432.12
Less: Capital Outlay	29,929.77
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,548.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**6,566,050.35**

Direct Costs:	
General Fund	48,867,178.37
Less: Capital Outlay	179,863.45
Less: Facilities Acquisition	63,455.36
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,047,326.87
Less: Capital Outlay	8,218.69
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**50,662,967.74**

Special Education Indirect Cost Rate: **12.96%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 47030

Report R0416

Fowlerville Community Schools
P.O. Box 769
Fowlerville MI 48836

Indirect Costs (Operations & Maintenance):	
General Fund	2,394,214.31
Less: Capital Outlay	14,385.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	8,411.32
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,388,240.63**

Direct Costs:	
General Fund	21,389,664.85
Less: Capital Outlay	17,912.03
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,024,164.07
Less: Capital Outlay	4,622.18
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**22,391,294.71**

Special Education Indirect Cost Rate: **10.67%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 47060

Report R0416

Hartland Consolidated Schools
9525 E. Highland Rd
Howell MI 48843

Indirect Costs (Operations & Maintenance):	
General Fund	5,309,083.68
Less: Capital Outlay	207,530.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**5,101,553.68**

Direct Costs:	
General Fund	39,153,811.75
Less: Capital Outlay	82,803.81
Less: Facilities Acquisition	86,560.45
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,236,189.94
Less: Capital Outlay	15,325.42
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**40,205,312.01**

Special Education Indirect Cost Rate: **12.69%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 47070

Report R0416

Howell Public Schools
411 N. Highlander Way
Howell MI 48843

Indirect Costs (Operations & Maintenance):	
General Fund	5,642,513.99
Less: Capital Outlay	18,302.69
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	26,905.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**5,651,116.30**

Direct Costs:	
General Fund	58,988,303.31
Less: Capital Outlay	175,722.21
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,147,838.77
Less: Capital Outlay	13,705.41
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**60,946,714.46**

Special Education Indirect Cost Rate: **9.27%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 47080

Report R0416

Pinckney Community Schools
2130 East M-36
Pinckney MI 48169

Indirect Costs (Operations & Maintenance):	
General Fund	4,424,739.21
Less: Capital Outlay	154,741.07
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,250.42
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,272,248.56**

Direct Costs:	
General Fund	32,804,750.10
Less: Capital Outlay	197,414.14
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,185,329.09
Less: Capital Outlay	1,267.14
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**33,791,397.91**

Special Education Indirect Cost Rate: **12.64%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 47901

Report R0416

Kensington Woods High School
3750 Cleary Drive
Howell MI 48843

Indirect Costs (Operations & Maintenance):	
General Fund	88,620.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**88,620.00**

Direct Costs:	
General Fund	1,624,856.00
Less: Capital Outlay	41,258.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,583,598.00**

Special Education Indirect Cost Rate: **5.60%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 47902

Report R0416

Charyl Stockwell Academy
9758 E. Highland Road
Howell MI 48843

Indirect Costs (Operations & Maintenance):	
General Fund	441,683.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**441,683.00**

Direct Costs:	
General Fund	4,045,896.00
Less: Capital Outlay	46,842.00
Less: Facilities Acquisition	16,544.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,982,510.00**

Special Education Indirect Cost Rate: **11.09%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 48040

Report R0416

Tahquamenon Area Schools
700 Newberry Avenue
Newberry MI 49868

Indirect Costs (Operations & Maintenance):	
General Fund	788,812.16
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**788,812.16**

Direct Costs:	
General Fund	8,274,995.27
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	423,134.98
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,698,130.25**

Special Education Indirect Cost Rate: **9.07%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 49010

Report R0416

St. Ignace Area Schools
W429 Portage St.
St. Ignace MI 49781

Indirect Costs (Operations & Maintenance):	
General Fund	668,222.42
Less: Capital Outlay	22,972.78
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**645,249.64**

Direct Costs:	
General Fund	5,537,058.89
Less: Capital Outlay	15,650.98
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	295,632.22
Less: Capital Outlay	2,391.06
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,814,649.07**

Special Education Indirect Cost Rate: **11.10%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 49020

Report R0416

Bois Blanc Pines School District
P.O. Box 876
Pointe Aux Pins MI 49775

Indirect Costs (Operations & Maintenance):	
General Fund	15,594.60
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**15,594.60**

Direct Costs:	
General Fund	60,664.01
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**60,664.01**

Special Education Indirect Cost Rate: **25.71%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 49040

Report R0416

Les Cheneaux Community Schools
P.O. Box 366
Cedarville MI 49719

Indirect Costs (Operations & Maintenance):	
General Fund	412,741.03
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**412,741.03**

Direct Costs:	
General Fund	3,223,343.16
Less: Capital Outlay	77,024.30
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	148,585.48
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,294,904.34**

Special Education Indirect Cost Rate: **12.53%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 49055

Report R0416

Engadine Consolidated Schools
W13920 Melville Street
Engadine MI 49827

Indirect Costs (Operations & Maintenance):	
General Fund	265,631.65
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**265,631.65**

Direct Costs:	
General Fund	2,316,099.98
Less: Capital Outlay	13,464.11
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	129,497.64
Less: Capital Outlay	4,549.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,427,584.51**

Special Education Indirect Cost Rate: **10.94%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 49070

Report R0416

Moran Township School District
300 Gros Cap Road
St. Ignace MI 49781

Indirect Costs (Operations & Maintenance):	
General Fund	115,805.99
Less: Capital Outlay	32,967.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**82,838.65**

Direct Costs:	
General Fund	746,745.57
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	58,532.04
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**805,277.61**

Special Education Indirect Cost Rate: **10.29%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 49110

Report R0416

Mackinac Island Public Schools
P.O. Box 340
Mackinac Island MI 49757

Indirect Costs (Operations & Maintenance):	
General Fund	165,616.50
Less: Capital Outlay	5,132.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**160,483.75**

Direct Costs:	
General Fund	1,101,346.09
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	42,923.28
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,144,269.37**

Special Education Indirect Cost Rate: **14.03%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 50010

Report R0416

Center Line Public Schools
26400 Arsenal Street
Center Line MI 48015

Indirect Costs (Operations & Maintenance):	
General Fund	4,225,948.82
Less: Capital Outlay	28,413.26
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,197,535.56**

Direct Costs:	
General Fund	26,892,246.56
Less: Capital Outlay	380,211.04
Less: Facilities Acquisition	9,445.82
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	906,513.70
Less: Capital Outlay	4,568.31
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**27,404,535.09**

Special Education Indirect Cost Rate: **15.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 50020

Report R0416

East Detroit Public Schools
15115 Deerfield Avenue
Eastpointe MI 48021

Indirect Costs (Operations & Maintenance):	
General Fund	7,440,080.16
Less: Capital Outlay	15,061.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	520.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**7,425,538.51**

Direct Costs:	
General Fund	42,827,509.88
Less: Capital Outlay	117,924.91
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,718,907.18
Less: Capital Outlay	33,364.17
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**44,395,127.98**

Special Education Indirect Cost Rate: **16.73%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 50030

Report R0416

Roseville Community Schools
18975 Church Street
Roseville MI 48066

Indirect Costs (Operations & Maintenance):	
General Fund	6,972,772.76
Less: Capital Outlay	5,297.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	7,267.24
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**6,974,743.00**

Direct Costs:	
General Fund	51,239,073.95
Less: Capital Outlay	5,384.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,326,328.39
Less: Capital Outlay	38,236.80
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**53,521,781.54**

Special Education Indirect Cost Rate: **13.03%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 50040

Report R0416

Anchor Bay School District
5201 County Line Road
Casco MI 48064

Indirect Costs (Operations & Maintenance):	
General Fund	6,472,506.49
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**6,472,506.49**

Direct Costs:	
General Fund	46,805,722.64
Less: Capital Outlay	59,789.86
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,784,911.53
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**48,530,844.31**

Special Education Indirect Cost Rate: **13.34%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 50050

Report R0416

Armada Area Schools
74500 Burk Street
Armada MI 48005

Indirect Costs (Operations & Maintenance):	
General Fund	1,553,364.14
Less: Capital Outlay	1,311.74
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,552,052.40**

Direct Costs:	
General Fund	14,344,991.03
Less: Capital Outlay	5,365.82
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	361,576.08
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**14,701,201.29**

Special Education Indirect Cost Rate: **10.56%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 50070

Report R0416

Clintondale Community Schools
35100 Little Mack Avenue
Clinton Township MI 48035

Indirect Costs (Operations & Maintenance):	
General Fund	3,802,866.89
Less: Capital Outlay	237.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,802,629.89**

Direct Costs:	
General Fund	27,799,186.24
Less: Capital Outlay	7,109.81
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	824,311.98
Less: Capital Outlay	2,312.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**28,614,076.41**

Special Education Indirect Cost Rate: **13.29%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 50080

Report R0416

Chippewa Valley Schools
19120 Cass Avenue
Clinton Township MI 48038

Indirect Costs (Operations & Maintenance):	
General Fund	10,246,981.81
Less: Capital Outlay	87,119.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**10,159,862.81**

Direct Costs:	
General Fund	106,428,986.18
Less: Capital Outlay	82,772.69
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,262,638.06
Less: Capital Outlay	2,924.77
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**109,605,926.78**

Special Education Indirect Cost Rate: **9.27%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 50090

Report R0416

Fitzgerald Public Schools
23200 Ryan Road
Warren MI 48091

Indirect Costs (Operations & Maintenance):	
General Fund	4,730,085.37
Less: Capital Outlay	14,321.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,715,764.37**

Direct Costs:	
General Fund	24,073,623.49
Less: Capital Outlay	286,325.00
Less: Facilities Acquisition	27,091.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	865,833.15
Less: Capital Outlay	15,010.86
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**24,611,029.58**

Special Education Indirect Cost Rate: **19.16%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 50100

Report R0416

Fraser Public Schools
33466 Garfield Road
Fraser MI 48026

Indirect Costs (Operations & Maintenance):	
General Fund	4,943,232.46
Less: Capital Outlay	9,717.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,933,515.06**

Direct Costs:	
General Fund	42,571,415.21
Less: Capital Outlay	933,616.31
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,738,874.28
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**43,376,673.18**

Special Education Indirect Cost Rate: **11.37%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 50120

Report R0416

Lake Shore Public Schools (Macomb)
28850 Harper Avenue
St. Clair Shores MI 48081

Indirect Costs (Operations & Maintenance):	
General Fund	4,080,507.42
Less: Capital Outlay	55,198.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,025,309.02**

Direct Costs:	
General Fund	30,331,458.26
Less: Capital Outlay	50,625.17
Less: Facilities Acquisition	6,255.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,011,854.80
Less: Capital Outlay	3,328.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**31,283,104.89**

Special Education Indirect Cost Rate: **12.87%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 50130

Report R0416

Lakeview Public Schools (Macomb)
20300 Statler Street
St. Clair Shores MI 48081

Indirect Costs (Operations & Maintenance):	
General Fund	2,625,710.49
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,625,710.49**

Direct Costs:	
General Fund	24,810,101.27
Less: Capital Outlay	24,333.55
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	727,874.37
Less: Capital Outlay	14.97
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**25,513,627.12**

Special Education Indirect Cost Rate: **10.29%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 50140

Report R0416

L'Anse Creuse Public Schools
36727 Jefferson Avenue
Harrison Township MI 48045

Indirect Costs (Operations & Maintenance):	
General Fund	9,625,154.11
Less: Capital Outlay	45.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**9,625,109.11**

Direct Costs:	
General Fund	88,849,037.00
Less: Capital Outlay	101,865.72
Less: Facilities Acquisition	45.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,858,514.99
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**91,605,640.31**

Special Education Indirect Cost Rate: **10.51%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 50160

Report R0416

Mt. Clemens Community School District
167 Cass Avenue
Mt. Clemens MI 48043

Indirect Costs (Operations & Maintenance):	
General Fund	2,857,286.35
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,857,286.35**

Direct Costs:	
General Fund	25,509,457.79
Less: Capital Outlay	12,868.50
Less: Facilities Acquisition	46,844.72
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,188,946.82
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**26,638,691.39**

Special Education Indirect Cost Rate: **10.73%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 50170

Report R0416

New Haven Community Schools
P.O. Box 482000
New Haven MI 48048

Indirect Costs (Operations & Maintenance):	
General Fund	1,289,694.19
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,289,694.19**

Direct Costs:	
General Fund	10,271,596.21
Less: Capital Outlay	84,869.99
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	432,668.81
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,619,395.03**

Special Education Indirect Cost Rate: **12.14%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 50180

Report R0416

Richmond Community Schools
68931 S. Main Street
Richmond MI 48062

Indirect Costs (Operations & Maintenance):	
General Fund	1,359,470.90
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,359,470.90**

Direct Costs:	
General Fund	14,187,599.76
Less: Capital Outlay	119,326.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	522,749.72
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**14,591,023.48**

Special Education Indirect Cost Rate: **9.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 50190

Report R0416

Romeo Community Schools
316 N. Main Street
Romeo MI 48065

Indirect Costs (Operations & Maintenance):	
General Fund	5,272,831.47
Less: Capital Outlay	38,679.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**5,234,151.98**

Direct Costs:	
General Fund	42,705,712.77
Less: Capital Outlay	97,080.54
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,284,862.40
Less: Capital Outlay	39,613.11
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**43,853,881.52**

Special Education Indirect Cost Rate: **11.94%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 50200

Report R0416

South Lake Schools
23101 Stadium Boulevard
St. Clair Shores MI 48080

Indirect Costs (Operations & Maintenance):	
General Fund	3,348,594.19
Less: Capital Outlay	34,951.53
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,313,642.66**

Direct Costs:	
General Fund	21,397,285.01
Less: Capital Outlay	34,202.24
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	596,063.02
Less: Capital Outlay	9,125.64
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**21,950,020.15**

Special Education Indirect Cost Rate: **15.10%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 50210

Report R0416

Utica Community Schools
11303 Greendale Drive
Sterling Heights MI 48312

Indirect Costs (Operations & Maintenance):	
General Fund	27,628,306.09
Less: Capital Outlay	46,021.22
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**27,582,284.87**

Direct Costs:	
General Fund	223,999,649.43
Less: Capital Outlay	208,748.98
Less: Facilities Acquisition	105.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	5,721,310.47
Less: Capital Outlay	24,134.34
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**229,487,971.58**

Special Education Indirect Cost Rate: **12.02%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 50220

Report R0416

Van Dyke Public Schools
23500 MacArthur
Warren MI 48089

Indirect Costs (Operations & Maintenance):	
General Fund	5,026,874.07
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**5,026,874.07**

Direct Costs:	
General Fund	35,056,470.48
Less: Capital Outlay	32,574.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,645,889.34
Less: Capital Outlay	5,037.17
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**36,664,748.65**

Special Education Indirect Cost Rate: **13.71%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 50230

Report R0416

Warren Consolidated Schools
31300 Anita Street
Warren MI 48093

Indirect Costs (Operations & Maintenance):	
General Fund	22,080,870.26
Less: Capital Outlay	244,090.05
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**21,836,780.21**

Direct Costs:	
General Fund	135,432,517.36
Less: Capital Outlay	690,009.06
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,505,599.60
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**139,248,107.90**

Special Education Indirect Cost Rate: **15.68%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 50240

Report R0416

Warren Woods Public Schools
12900 Frazho Road
Warren MI 48089

Indirect Costs (Operations & Maintenance):	
General Fund	4,528,394.52
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	126.68
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,528,521.20**

Direct Costs:	
General Fund	24,640,067.25
Less: Capital Outlay	48,239.46
Less: Facilities Acquisition	0.00
Special Education Fund	4,214,946.53
Less: Capital Outlay	12,348.95
Less: Facilities Acquisition	0.00
School Lunch Fund	956,069.17
Less: Capital Outlay	18,485.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**29,732,009.54**

Special Education Indirect Cost Rate: **15.23%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 50901

Report R0416

Macomb Academy
39092 Garfield Road
Clinton Township MI 48038

Indirect Costs (Operations & Maintenance):	
General Fund	188,999.42
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**188,999.42**

Direct Costs:	
General Fund	750,991.04
Less: Capital Outlay	9,463.01
Less: Facilities Acquisition	3,240.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**738,288.03**

Special Education Indirect Cost Rate: **25.60%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 50902

Report R0416

Conner Creek Academy East
16911 Eastland
Roseville MI 48066

Indirect Costs (Operations & Maintenance):	
General Fund	5,184,781.42
Less: Capital Outlay	4,071,192.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,113,588.50**

Direct Costs:	
General Fund	4,790,964.28
Less: Capital Outlay	22,111.36
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	298,749.04
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,067,601.96**

Special Education Indirect Cost Rate: **21.97%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 50903

Report R0416

Huron Academy
11401 Metro Parkway
Sterling Heights MI 48312

Indirect Costs (Operations & Maintenance):	
General Fund	452,192.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**452,192.00**

Direct Costs:	
General Fund	2,769,160.00
Less: Capital Outlay	40,463.00
Less: Facilities Acquisition	26,312.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	90,715.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,793,100.00**

Special Education Indirect Cost Rate: **16.19%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 50904

Report R0416

Conner Creek Academy
28111 Imperial
Warren MI 48093

Indirect Costs (Operations & Maintenance):	
General Fund	1,632,587.64
Less: Capital Outlay	22,123.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,610,464.64**

Direct Costs:	
General Fund	3,947,282.57
Less: Capital Outlay	35,256.34
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	407,038.35
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,319,064.58**

Special Education Indirect Cost Rate: **37.29%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 50905

Report R0416

Arts Academy in the Woods
32101 Caroline
Fraser MI 48026

Indirect Costs (Operations & Maintenance):	
General Fund	225,146.39
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**225,146.39**

Direct Costs:	
General Fund	2,221,106.08
Less: Capital Outlay	10,990.62
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	314.68
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,210,430.14**

Special Education Indirect Cost Rate: **10.19%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 50906

Report R0416

Merritt Academy
59900 Havenridge Road
New Haven MI 48084

Indirect Costs (Operations & Maintenance):	
General Fund	315,873.69
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**315,873.69**

Direct Costs:	
General Fund	6,684,106.40
Less: Capital Outlay	4,352,289.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	68,578.84
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,400,396.24**

Special Education Indirect Cost Rate: **13.16%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 50908

Report R0416

Mt. Clemens Montessori Academy
1070 Hampton Road
Mt. Clemens MI 48043

Indirect Costs (Operations & Maintenance):	
General Fund	659,640.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**659,640.00**

Direct Costs:	
General Fund	1,542,491.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	10,428.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,552,919.00**

Special Education Indirect Cost Rate: **42.48%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 50909

Report R0416

Prevail Academy
353 Cass Avenue
Mt. Clemens MI 48043

Indirect Costs (Operations & Maintenance):	
General Fund	1,155,081.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,155,081.00**

Direct Costs:	
General Fund	3,411,032.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	114,285.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,525,317.00**

Special Education Indirect Cost Rate: **32.77%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 50910

Report R0416

Ben Ross Public School Academy
8525 Cole Drive
Warren MI 48093

Indirect Costs (Operations & Maintenance):	
General Fund	1,413,970.00
Less: Capital Outlay	8,269.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,405,701.00**

Direct Costs:	
General Fund	5,983,503.00
Less: Capital Outlay	9,488.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	325,335.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,299,350.00**

Special Education Indirect Cost Rate: **22.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 50911

Report R0416

Academy of Warren
13943 E. Eight Mile
Warren MI 48089

Indirect Costs (Operations & Maintenance):	
General Fund	952,141.36
Less: Capital Outlay	39,414.81
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**912,726.55**

Direct Costs:	
General Fund	3,786,992.47
Less: Capital Outlay	159,806.95
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,627,185.52**

Special Education Indirect Cost Rate: **25.16%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 51020

Report R0416

Bear Lake School District
P.O. Box 188
Bear Lake MI 49614

Indirect Costs (Operations & Maintenance):	
General Fund	317,698.50
Less: Capital Outlay	11,471.91
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**306,226.59**

Direct Costs:	
General Fund	2,911,343.15
Less: Capital Outlay	65,393.42
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,845,949.73**

Special Education Indirect Cost Rate: **10.76%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 51045

Report R0416

Kaleva Norman Dickson School District
4400 N. High Bridge Road
Brethren MI 49619

Indirect Costs (Operations & Maintenance):	
General Fund	874,481.99
Less: Capital Outlay	24,110.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**850,371.99**

Direct Costs:	
General Fund	6,571,935.24
Less: Capital Outlay	63,273.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	480,346.89
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,989,009.13**

Special Education Indirect Cost Rate: **12.17%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 51060

Report R0416

Onekama Consolidated Schools
5016 Main Street
Onekama MI 49675

Indirect Costs (Operations & Maintenance):	
General Fund	405,252.04
Less: Capital Outlay	7,852.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**397,399.07**

Direct Costs:	
General Fund	3,314,006.20
Less: Capital Outlay	164,069.97
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	170,282.59
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,320,218.82**

Special Education Indirect Cost Rate: **11.97%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 51070

Report R0416

Manistee Area Schools
550 Maple Street
Manistee MI 49660

Indirect Costs (Operations & Maintenance):	
General Fund	1,514,753.84
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,514,753.84**

Direct Costs:	
General Fund	11,868,997.13
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	707,320.26
Less: Capital Outlay	7,438.82
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**12,568,878.57**

Special Education Indirect Cost Rate: **12.05%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 51903

Report R0416

Casman Alternative Academy
225 Ninth
Manistee MI 49660

Indirect Costs (Operations & Maintenance):	
General Fund	52,172.09
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**52,172.09**

Direct Costs:	
General Fund	845,304.20
Less: Capital Outlay	0.00
Less: Facilities Acquisition	78,935.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**766,368.30**

Special Education Indirect Cost Rate: **6.81%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 52015

Report R0416

N.I.C.E. Community Schools
300 Westwood Drive
Ishpeming MI 49849

Indirect Costs (Operations & Maintenance):	
General Fund	1,011,396.61
Less: Capital Outlay	8,304.54
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,437.16
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,006,529.23**

Direct Costs:	
General Fund	9,726,786.26
Less: Capital Outlay	226,717.51
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	318,368.89
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,818,437.64**

Special Education Indirect Cost Rate: **10.25%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 52040

Report R0416

Gwinn Area Community Schools
PO Box 447
Gwinn MI 49841

Indirect Costs (Operations & Maintenance):	
General Fund	1,294,770.55
Less: Capital Outlay	2,037.17
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,292,733.38**

Direct Costs:	
General Fund	11,038,262.06
Less: Capital Outlay	133,601.30
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	561,554.29
Less: Capital Outlay	2,992.16
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,463,222.89**

Special Education Indirect Cost Rate: **11.28%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 52090

Report R0416

Negaunee Public Schools
101 S. Pioneer Avenue
Negaunee MI 49866

Indirect Costs (Operations & Maintenance):	
General Fund	1,062,593.81
Less: Capital Outlay	2,624.28
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	507.99
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,060,477.52**

Direct Costs:	
General Fund	10,934,732.27
Less: Capital Outlay	111,812.45
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	488,401.17
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,311,320.99**

Special Education Indirect Cost Rate: **9.38%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 52100

Report R0416

Powell Township Schools
P.O. Box 160
Big Bay MI 49808

Indirect Costs (Operations & Maintenance):	
General Fund	69,170.23
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,529.38
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**70,699.61**

Direct Costs:	
General Fund	759,278.91
Less: Capital Outlay	1,240.86
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	43,017.49
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**801,055.54**

Special Education Indirect Cost Rate: **8.83%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 52110

Report R0416

Republic-Michigamme Schools
227 Maple Street
Republic MI 49879

Indirect Costs (Operations & Maintenance):	
General Fund	259,387.32
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**259,387.32**

Direct Costs:	
General Fund	1,614,188.00
Less: Capital Outlay	71,778.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	56,627.44
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,599,037.44**

Special Education Indirect Cost Rate: **16.22%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 52160

Report R0416

Wells Township School District
P.O. Box 108
Arnold MI 49819

Indirect Costs (Operations & Maintenance):	
General Fund	43,731.32
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**43,731.32**

Direct Costs:	
General Fund	376,579.11
Less: Capital Outlay	4,000.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	25,720.40
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**398,299.51**

Special Education Indirect Cost Rate: **10.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 52170

Report R0416

Marquette Area Public Schools
1201 W. Fair Avenue
Marquette MI 49855

Indirect Costs (Operations & Maintenance):	
General Fund	2,628,605.16
Less: Capital Outlay	2,400.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	19,118.18
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,645,323.34**

Direct Costs:	
General Fund	25,296,978.80
Less: Capital Outlay	92,151.00
Less: Facilities Acquisition	407,346.91
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	811,626.09
Less: Capital Outlay	13,336.61
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**25,595,770.37**

Special Education Indirect Cost Rate: **10.34%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 52180

Report R0416

Ishpeming Public School District
319 E. Division Street
Ishpeming MI 49849

Indirect Costs (Operations & Maintenance):	
General Fund	1,161,062.33
Less: Capital Outlay	37,166.52
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,123,895.81**

Direct Costs:	
General Fund	7,254,495.37
Less: Capital Outlay	50,078.98
Less: Facilities Acquisition	50.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	277,031.28
Less: Capital Outlay	1,674.60
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,479,723.07**

Special Education Indirect Cost Rate: **15.03%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 52901

Report R0416

North Star Academy
3030 Wright Street
Marquette MI 49855

Indirect Costs (Operations & Maintenance):	
General Fund	67,057.37
Less: Capital Outlay	7,085.42
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**59,971.95**

Direct Costs:	
General Fund	583,617.07
Less: Capital Outlay	0.00
Less: Facilities Acquisition	565.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	30,013.28
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**613,065.35**

Special Education Indirect Cost Rate: **9.78%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 53010

Report R0416

Mason County Central Schools
300 W. Broadway Street
Scottville MI 49454

Indirect Costs (Operations & Maintenance):	
General Fund	1,001,738.13
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	7,396.40
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,009,134.53**

Direct Costs:	
General Fund	12,383,303.72
Less: Capital Outlay	7,985.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	712,021.88
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**13,087,340.60**

Special Education Indirect Cost Rate: **7.71%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 53020

Report R0416

Mason County Eastern Schools
18 S. Main Street
Custer MI 49405

Indirect Costs (Operations & Maintenance):	
General Fund	519,707.85
Less: Capital Outlay	91,415.74
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**428,292.11**

Direct Costs:	
General Fund	4,241,585.24
Less: Capital Outlay	14,650.52
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	241,927.85
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,468,862.57**

Special Education Indirect Cost Rate: **9.58%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 53030

Report R0416

Free Soil Community Schools
8480 N. Democrat Street
Free Soil MI 49411

Indirect Costs (Operations & Maintenance):	
General Fund	92,192.95
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**92,192.95**

Direct Costs:	
General Fund	910,304.65
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	45,430.03
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**955,734.68**

Special Education Indirect Cost Rate: **9.65%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 53040

Report R0416

Ludington Area School District
809 E. Tinkham Avenue
Ludington MI 49431

Indirect Costs (Operations & Maintenance):	
General Fund	1,811,964.85
Less: Capital Outlay	39,718.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,772,246.51**

Direct Costs:	
General Fund	18,361,735.06
Less: Capital Outlay	141,289.74
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	644,523.81
Less: Capital Outlay	12,495.29
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**18,852,473.84**

Special Education Indirect Cost Rate: **9.40%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 54010

Report R0416

Big Rapids Public Schools
21034 15 Mile Road
Big Rapids MI 49307

Indirect Costs (Operations & Maintenance):	
General Fund	1,930,707.85
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,930,707.85**

Direct Costs:	
General Fund	14,505,349.35
Less: Capital Outlay	25,557.62
Less: Facilities Acquisition	37,908.73
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,121,977.88
Less: Capital Outlay	3,122.60
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**15,560,738.28**

Special Education Indirect Cost Rate: **12.41%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 54025

Report R0416

Chippewa Hills School District
3226 Arthur Road
Remus MI 49340

Indirect Costs (Operations & Maintenance):	
General Fund	1,957,756.04
Less: Capital Outlay	7,833.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,949,922.44**

Direct Costs:	
General Fund	18,630,721.77
Less: Capital Outlay	17,079.20
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	975,694.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**19,589,336.57**

Special Education Indirect Cost Rate: **9.95%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 54040

Report R0416

Morley Stanwood Community Schools
4700 Northland Drive
Morley MI 49336

Indirect Costs (Operations & Maintenance):	
General Fund	1,556,538.37
Less: Capital Outlay	16,025.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,540,513.12**

Direct Costs:	
General Fund	11,419,020.37
Less: Capital Outlay	103,183.24
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	610,637.37
Less: Capital Outlay	4,777.47
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,921,697.03**

Special Education Indirect Cost Rate: **12.92%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 54901

Report R0416

Crossroads Charter Academy
215 W. Spruce Street
Big Rapids MI 49307

Indirect Costs (Operations & Maintenance):	
General Fund	426,403.58
Less: Capital Outlay	7,630.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**418,773.58**

Direct Costs:	
General Fund	3,693,205.38
Less: Capital Outlay	32,369.51
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	71,781.86
Less: Capital Outlay	460.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,732,157.73**

Special Education Indirect Cost Rate: **11.22%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 55010

Report R0416

Carney-Nadeau Public Schools
P.O. Box 68
Carney MI 49812

Indirect Costs (Operations & Maintenance):	
General Fund	191,779.03
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**191,779.03**

Direct Costs:	
General Fund	1,848,815.65
Less: Capital Outlay	2,334.98
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	92,144.71
Less: Capital Outlay	942.45
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,937,682.93**

Special Education Indirect Cost Rate: **9.90%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 55100

Report R0416

Menominee Area Public Schools
1230 13th Street
Menominee MI 49858

Indirect Costs (Operations & Maintenance):	
General Fund	1,562,371.67
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,562,371.67**

Direct Costs:	
General Fund	13,051,116.00
Less: Capital Outlay	161,471.05
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	598,816.20
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**13,488,461.15**

Special Education Indirect Cost Rate: **11.58%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 55115

Report R0416

North Central Area Schools
W5465 Third Street
Hermansville MI 49847

Indirect Costs (Operations & Maintenance):	
General Fund	395,480.17
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**395,480.17**

Direct Costs:	
General Fund	4,365,424.62
Less: Capital Outlay	17,110.44
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	202,550.70
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,550,864.88**

Special Education Indirect Cost Rate: **8.69%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 55120

Report R0416

Stephenson Area Public Schools
P.O. Box 509
Stephenson MI 49887

Indirect Costs (Operations & Maintenance):	
General Fund	779,117.23
Less: Capital Outlay	28,854.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**750,262.33**

Direct Costs:	
General Fund	5,647,889.27
Less: Capital Outlay	10,271.42
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	278,796.52
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,916,414.37**

Special Education Indirect Cost Rate: **12.68%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 55901

Report R0416

Nah Tah Wahsh Public School Academy
N14911 Hannahville Road B-1
Wilson MI 49896

Indirect Costs (Operations & Maintenance):	
General Fund	0.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**0.00**

Direct Costs:	
General Fund	2,669,427.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	268,257.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,937,684.00**

Special Education Indirect Cost Rate: **0.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 56010

Report R0416

Midland Public Schools
600 E. Carpenter Street
Midland MI 48640

Indirect Costs (Operations & Maintenance):	
General Fund	7,825,360.71
Less: Capital Outlay	16,103.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**7,809,257.71**

Direct Costs:	
General Fund	79,830,142.83
Less: Capital Outlay	214,596.71
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,066,861.83
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**81,682,407.95**

Special Education Indirect Cost Rate: **9.56%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 56020

Report R0416

Bullock Creek School District
1420 S. Badour Road
Midland MI 48640

Indirect Costs (Operations & Maintenance):	
General Fund	1,485,322.51
Less: Capital Outlay	20,922.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,464,399.76**

Direct Costs:	
General Fund	15,672,082.23
Less: Capital Outlay	571,126.04
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	571,549.09
Less: Capital Outlay	12,665.87
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**15,659,839.41**

Special Education Indirect Cost Rate: **9.35%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 56030

Report R0416

Coleman Community School District
P.O. Box 522
Coleman MI 48618

Indirect Costs (Operations & Maintenance):	
General Fund	947,585.18
Less: Capital Outlay	528.87
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**947,056.31**

Direct Costs:	
General Fund	6,423,822.91
Less: Capital Outlay	7,158.41
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	369,615.84
Less: Capital Outlay	249.01
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,786,031.33**

Special Education Indirect Cost Rate: **13.96%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 56050

Report R0416

Meridian Public Schools
3361 N. M-30
Sanford MI 48657

Indirect Costs (Operations & Maintenance):	
General Fund	1,167,777.17
Less: Capital Outlay	7,278.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	6,500.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,166,998.73**

Direct Costs:	
General Fund	11,530,508.16
Less: Capital Outlay	144,288.17
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	491,345.17
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,877,565.16**

Special Education Indirect Cost Rate: **9.83%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 56901

Report R0416

Windover High School
32 S. Homer Road
Midland MI 48640

Indirect Costs (Operations & Maintenance):	
General Fund	103,584.72
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**103,584.72**

Direct Costs:	
General Fund	797,767.00
Less: Capital Outlay	20,733.00
Less: Facilities Acquisition	4,209.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	27,706.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**800,531.00**

Special Education Indirect Cost Rate: **12.94%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 56902

Report R0416

Midland Academy of Advanced and Creative
4653 E. Bailey Bridge Road
Midland MI 48640

Indirect Costs (Operations & Maintenance):	
General Fund	200,839.21
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**200,839.21**

Direct Costs:	
General Fund	1,212,433.83
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,212,433.83**

Special Education Indirect Cost Rate: **16.56%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 56903

Report R0416

Academic and Career Education Academy
884 E. Isabella Road
Midland MI 48640

Indirect Costs (Operations & Maintenance):	
General Fund	224,490.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**224,490.00**

Direct Costs:	
General Fund	674,115.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	11,275.01
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**685,390.01**

Special Education Indirect Cost Rate: **32.75%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 57020

Report R0416

Lake City Area School District
P.O. Box 900
Lake City MI 49651

Indirect Costs (Operations & Maintenance):	
General Fund	961,131.11
Less: Capital Outlay	16,793.24
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**944,337.87**

Direct Costs:	
General Fund	8,680,084.38
Less: Capital Outlay	177,412.37
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	560,327.94
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,062,999.95**

Special Education Indirect Cost Rate: **10.42%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 57030

Report R0416

McBain Rural Agricultural Schools
107 E. Maple Street
McBain MI 49657

Indirect Costs (Operations & Maintenance):	
General Fund	894,068.38
Less: Capital Outlay	2,550.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**891,518.38**

Direct Costs:	
General Fund	6,886,227.61
Less: Capital Outlay	13,987.82
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	299,189.60
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,171,429.39**

Special Education Indirect Cost Rate: **12.43%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 58010

Report R0416

Monroe Public Schools
P.O. Box 733
Monroe MI 48162

Indirect Costs (Operations & Maintenance):	
General Fund	6,550,829.23
Less: Capital Outlay	24,511.56
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	9,955.26
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**6,536,272.93**

Direct Costs:	
General Fund	51,396,397.79
Less: Capital Outlay	1,120,584.60
Less: Facilities Acquisition	9,233.52
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,655,199.95
Less: Capital Outlay	127,795.74
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**52,793,983.88**

Special Education Indirect Cost Rate: **12.38%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 58020

Report R0416

Airport Community School District
11270 Grafton Road
Carleton MI 48117

Indirect Costs (Operations & Maintenance):	
General Fund	2,462,868.55
Less: Capital Outlay	22,671.56
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	63,762.68
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,503,959.67**

Direct Costs:	
General Fund	23,185,359.17
Less: Capital Outlay	644,518.72
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,073,611.70
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**23,614,452.15**

Special Education Indirect Cost Rate: **10.60%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 58030

Report R0416

Bedford Public Schools
1623 W Sterns Road
Temperance MI 48182

Indirect Costs (Operations & Maintenance):	
General Fund	3,880,528.46
Less: Capital Outlay	407.82
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,850.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,881,970.64**

Direct Costs:	
General Fund	37,637,557.77
Less: Capital Outlay	397,980.60
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,356,078.36
Less: Capital Outlay	4,860.83
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**38,590,794.70**

Special Education Indirect Cost Rate: **10.06%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 58050

Report R0416

Dundee Community Schools
420 Ypsilanti Street
Dundee MI 48131

Indirect Costs (Operations & Maintenance):	
General Fund	1,675,165.95
Less: Capital Outlay	687.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	49,396.85
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,723,875.55**

Direct Costs:	
General Fund	11,674,517.10
Less: Capital Outlay	92,843.19
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	775,877.84
Less: Capital Outlay	3,300.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**12,354,251.75**

Special Education Indirect Cost Rate: **13.95%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 58070

Report R0416

Ida Public School District
3145 Prairie Street
Ida MI 48140

Indirect Costs (Operations & Maintenance):	
General Fund	1,340,507.42
Less: Capital Outlay	14,250.45
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	20,325.40
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,346,582.37**

Direct Costs:	
General Fund	12,244,429.45
Less: Capital Outlay	223,267.59
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	582,235.55
Less: Capital Outlay	742.47
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**12,602,654.94**

Special Education Indirect Cost Rate: **10.68%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 58080

Report R0416

Jefferson Schools (Monroe)
2400 N. Dixie Highway
Monroe MI 48162

Indirect Costs (Operations & Maintenance):	
General Fund	2,791,261.88
Less: Capital Outlay	70,764.73
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,720,497.15**

Direct Costs:	
General Fund	18,869,103.83
Less: Capital Outlay	638,735.06
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	763,555.69
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**18,993,924.46**

Special Education Indirect Cost Rate: **14.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 58090

Report R0416

Mason Consolidated Schools (Monroe)
2400 Mason Eagles Drive
Erie MI 48133

Indirect Costs (Operations & Maintenance):	
General Fund	1,345,378.40
Less: Capital Outlay	7,177.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,338,200.42**

Direct Costs:	
General Fund	11,721,795.55
Less: Capital Outlay	548,494.63
Less: Facilities Acquisition	41,929.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	470,077.12
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,601,449.04**

Special Education Indirect Cost Rate: **11.53%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 58100

Report R0416

Summerfield School District
17555 Ida West Road
Petersburg MI 49270

Indirect Costs (Operations & Maintenance):	
General Fund	816,095.71
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**816,095.71**

Direct Costs:	
General Fund	5,618,795.37
Less: Capital Outlay	229,948.65
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	234,924.40
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,623,771.12**

Special Education Indirect Cost Rate: **14.51%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 58110

Report R0416

Whiteford Agricultural Schools
6655 Consear Road
Ottawa Lake MI 49267

Indirect Costs (Operations & Maintenance):	
General Fund	569,906.72
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**569,906.72**

Direct Costs:	
General Fund	5,344,961.03
Less: Capital Outlay	72,552.36
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	213,042.51
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,485,451.18**

Special Education Indirect Cost Rate: **10.39%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 58901

Report R0416

New Bedford Academy
6315 Secor Road
Lambertville MI 48144

Indirect Costs (Operations & Maintenance):	
General Fund	88,420.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**88,420.00**

Direct Costs:	
General Fund	984,755.00
Less: Capital Outlay	22,754.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	29,205.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**991,206.00**

Special Education Indirect Cost Rate: **8.92%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 58902

Report R0416

Triumph Academy
3000 Vivian Road
Monroe MI 48162

Indirect Costs (Operations & Maintenance):	
General Fund	1,201,470.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,201,470.00**

Direct Costs:	
General Fund	2,752,250.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	95,782.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,848,032.00**

Special Education Indirect Cost Rate: **42.19%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 59020

Report R0416

Carson City-Crystal Area Schools
P.O. Box 780
Carson City MI 48811

Indirect Costs (Operations & Maintenance):	
General Fund	1,077,758.03
Less: Capital Outlay	21,285.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,056,472.55**

Direct Costs:	
General Fund	8,074,286.27
Less: Capital Outlay	19,323.32
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	470,092.64
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,525,055.59**

Special Education Indirect Cost Rate: **12.39%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 59045

Report R0416

Montabella Community Schools
P.O. Box 349
Edmore MI 48829

Indirect Costs (Operations & Maintenance):	
General Fund	717,644.50
Less: Capital Outlay	4,679.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**712,964.57**

Direct Costs:	
General Fund	7,496,855.30
Less: Capital Outlay	40,609.49
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	413,831.81
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,870,077.62**

Special Education Indirect Cost Rate: **9.06%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 59070

Report R0416

Greenville Public Schools
1414 W. Chase Road
Greenville MI 48838

Indirect Costs (Operations & Maintenance):	
General Fund	2,880,735.47
Less: Capital Outlay	22,178.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,858,557.47**

Direct Costs:	
General Fund	25,777,716.06
Less: Capital Outlay	138,340.14
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,029,842.94
Less: Capital Outlay	50,720.17
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**26,618,498.69**

Special Education Indirect Cost Rate: **10.74%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 59080

Report R0416

Tri County Area Schools
94 Cherry Street, PO Box 79
Sand Lake MI 49343

Indirect Costs (Operations & Maintenance):	
General Fund	1,746,231.78
Less: Capital Outlay	17,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,729,231.78**

Direct Costs:	
General Fund	16,448,189.60
Less: Capital Outlay	227,715.24
Less: Facilities Acquisition	210,177.71
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	614,871.71
Less: Capital Outlay	758.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**16,624,410.36**

Special Education Indirect Cost Rate: **10.40%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 59090

Report R0416

Lakeview Community Schools (Montcalm)
123 5th Street
Lakeview MI 48850

Indirect Costs (Operations & Maintenance):	
General Fund	1,173,701.92
Less: Capital Outlay	5,326.59
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,168,375.33**

Direct Costs:	
General Fund	11,512,537.73
Less: Capital Outlay	17,086.61
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	673,302.78
Less: Capital Outlay	904.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**12,167,849.40**

Special Education Indirect Cost Rate: **9.60%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 59125

Report R0416

Central Montcalm Public Schools
P.O. Box 9
Stanton MI 48888

Indirect Costs (Operations & Maintenance):	
General Fund	1,461,828.78
Less: Capital Outlay	5,136.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	15,426.77
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,472,119.55**

Direct Costs:	
General Fund	13,560,160.50
Less: Capital Outlay	19,830.04
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	719,927.08
Less: Capital Outlay	47,527.87
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**14,212,729.67**

Special Education Indirect Cost Rate: **10.36%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 59150

Report R0416

Vestaburg Community Schools
7188 Avenue B
Vestaburg MI 48891

Indirect Costs (Operations & Maintenance):	
General Fund	688,374.49
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**688,374.49**

Direct Costs:	
General Fund	5,733,324.06
Less: Capital Outlay	17,023.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	322,571.56
Less: Capital Outlay	30,829.82
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,008,042.80**

Special Education Indirect Cost Rate: **11.46%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 59901

Report R0416

Threshold Academy
5827 North Orleans Road
Orleans MI 48865

Indirect Costs (Operations & Maintenance):	
General Fund	229,042.85
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**229,042.85**

Direct Costs:	
General Fund	1,337,041.31
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	107,833.34
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,444,874.65**

Special Education Indirect Cost Rate: **15.85%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 60010

Report R0416

Atlanta Community Schools
P.O. Box 619
Atlanta MI 49709

Indirect Costs (Operations & Maintenance):	
General Fund	469,936.16
Less: Capital Outlay	15,515.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**454,421.16**

Direct Costs:	
General Fund	3,383,089.18
Less: Capital Outlay	187,576.44
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	149,753.45
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,345,266.19**

Special Education Indirect Cost Rate: **13.58%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 60020

Report R0416

Hillman Community Schools
P.O. Box 518
Hillman MI 49746

Indirect Costs (Operations & Maintenance):	
General Fund	591,465.96
Less: Capital Outlay	36,997.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**554,468.31**

Direct Costs:	
General Fund	3,697,078.87
Less: Capital Outlay	3,683.82
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	274,202.37
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,967,597.42**

Special Education Indirect Cost Rate: **13.97%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 61010

Report R0416

Muskegon City School District
349 W. Webster Avenue
Muskegon MI 49440

Indirect Costs (Operations & Maintenance):	
General Fund	6,740,043.02
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,663.82
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**6,743,706.84**

Direct Costs:	
General Fund	56,183,509.16
Less: Capital Outlay	282,898.87
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,324,382.76
Less: Capital Outlay	1,015.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**58,223,978.05**

Special Education Indirect Cost Rate: **11.58%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 61020

Report R0416

Muskegon Heights School District
2603 Leahy Street
Muskegon Heights MI 49444

Indirect Costs (Operations & Maintenance):	
General Fund	2,590,422.62
Less: Capital Outlay	5,626.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,701.29
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,588,497.91**

Direct Costs:	
General Fund	20,528,871.34
Less: Capital Outlay	51,272.01
Less: Facilities Acquisition	26,252.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,152,887.51
Less: Capital Outlay	2,275.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**21,601,959.84**

Special Education Indirect Cost Rate: **11.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 61060

Report R0416

Mona Shores Public School District
3374 McCracken Street
Norton Shores MI 49441

Indirect Costs (Operations & Maintenance):	
General Fund	3,156,029.55
Less: Capital Outlay	34,302.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,121,727.36**

Direct Costs:	
General Fund	29,009,344.75
Less: Capital Outlay	163,440.88
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,140,379.64
Less: Capital Outlay	2,245.40
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**29,984,038.11**

Special Education Indirect Cost Rate: **10.41%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 61065

Report R0416

Oakridge Public Schools
275 S. Wolf Lake Road
Muskegon MI 49442

Indirect Costs (Operations & Maintenance):	
General Fund	1,709,168.91
Less: Capital Outlay	32,657.37
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,676,511.54**

Direct Costs:	
General Fund	14,430,983.80
Less: Capital Outlay	244,875.67
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	817,368.06
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**15,003,476.19**

Special Education Indirect Cost Rate: **11.17%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 61080

Report R0416

Fruitport Community Schools
3255 Pontaluna Road
Fruitport MI 49415

Indirect Costs (Operations & Maintenance):	
General Fund	2,605,148.04
Less: Capital Outlay	16,674.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	7,566.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,596,040.04**

Direct Costs:	
General Fund	26,133,141.16
Less: Capital Outlay	66,936.95
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	945,837.39
Less: Capital Outlay	37,890.10
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**26,974,151.50**

Special Education Indirect Cost Rate: **9.62%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 61120

Report R0416

Holton Public Schools
P.O. Box 159
Holton MI 49425

Indirect Costs (Operations & Maintenance):	
General Fund	899,193.08
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**899,193.08**

Direct Costs:	
General Fund	7,944,526.30
Less: Capital Outlay	139,573.68
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	372,201.92
Less: Capital Outlay	12,202.22
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,164,952.32**

Special Education Indirect Cost Rate: **11.01%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 61180

Report R0416

Montague Area Public Schools
4882 Stanton Boulevard
Montague MI 49437

Indirect Costs (Operations & Maintenance):	
General Fund	1,275,335.06
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,275,335.06**

Direct Costs:	
General Fund	10,645,334.99
Less: Capital Outlay	66,962.23
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	580,302.17
Less: Capital Outlay	2,400.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,156,274.93**

Special Education Indirect Cost Rate: **11.43%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 61190

Report R0416

Orchard View Schools
35 S. Sheridan
Muskegon MI 49442

Indirect Costs (Operations & Maintenance):	
General Fund	2,737,890.22
Less: Capital Outlay	8,449.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,729,440.97**

Direct Costs:	
General Fund	21,734,962.18
Less: Capital Outlay	26,633.55
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,054,936.41
Less: Capital Outlay	15,374.85
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**22,747,890.19**

Special Education Indirect Cost Rate: **12.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 61210

Report R0416

Ravenna Public Schools
12322 Stafford Street
Ravenna MI 49451

Indirect Costs (Operations & Maintenance):	
General Fund	931,173.29
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**931,173.29**

Direct Costs:	
General Fund	8,188,574.90
Less: Capital Outlay	147,781.70
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	409,881.54
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,450,674.74**

Special Education Indirect Cost Rate: **11.02%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 61220

Report R0416

Reeths-Puffer Schools
991 W. Giles Road
Muskegon MI 49445

Indirect Costs (Operations & Maintenance):	
General Fund	2,886,739.18
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	7,200.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,893,939.18**

Direct Costs:	
General Fund	30,932,085.61
Less: Capital Outlay	157,294.68
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,173,508.57
Less: Capital Outlay	14,932.81
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**31,933,366.69**

Special Education Indirect Cost Rate: **9.06%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 61230

Report R0416

North Muskegon Public Schools
1600 Mills Avenue
North Muskegon MI 49445

Indirect Costs (Operations & Maintenance):	
General Fund	578,568.89
Less: Capital Outlay	499.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**578,069.89**

Direct Costs:	
General Fund	6,308,390.48
Less: Capital Outlay	12,000.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	208,518.53
Less: Capital Outlay	3,850.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,501,059.01**

Special Education Indirect Cost Rate: **8.89%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 61240

Report R0416

Whitehall District Schools
541 E. Slocum Street
Whitehall MI 49461

Indirect Costs (Operations & Maintenance):	
General Fund	1,966,908.70
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,966,908.70**

Direct Costs:	
General Fund	16,476,342.95
Less: Capital Outlay	301,565.32
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	687,123.66
Less: Capital Outlay	4,194.41
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**16,857,706.88**

Special Education Indirect Cost Rate: **11.67%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 61901

Report R0416

Tri-Valley Academy of Arts and Academics
2140 Valley Street
Muskegon MI 49444

Indirect Costs (Operations & Maintenance):	
General Fund	616,220.46
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**616,220.46**

Direct Costs:	
General Fund	2,134,482.95
Less: Capital Outlay	24,901.35
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	129,061.96
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,238,643.56**

Special Education Indirect Cost Rate: **27.53%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 61902

Report R0416

Timberland Academy
2574 McLaughlin Road
Muskegon MI 49442

Indirect Costs (Operations & Maintenance):	
General Fund	1,084,012.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,084,012.00**

Direct Costs:	
General Fund	3,858,150.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	293,537.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,151,687.00**

Special Education Indirect Cost Rate: **26.11%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 61903

Report R0416

Muskegon Technical Academy
2900 E. Apple
Muskegon MI 49442

Indirect Costs (Operations & Maintenance):	
General Fund	158,524.62
Less: Capital Outlay	3,810.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**154,714.62**

Direct Costs:	
General Fund	1,936,372.57
Less: Capital Outlay	8,425.95
Less: Facilities Acquisition	349,365.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	105,260.34
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,683,841.96**

Special Education Indirect Cost Rate: **9.19%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 61904

Report R0416

Three Oaks Public School Academy
1212 Kingsley
Muskegon MI 49442

Indirect Costs (Operations & Maintenance):	
General Fund	219,851.61
Less: Capital Outlay	10,092.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**209,759.61**

Direct Costs:	
General Fund	1,015,184.18
Less: Capital Outlay	1,747.43
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	40,829.27
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,054,266.02**

Special Education Indirect Cost Rate: **19.90%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 62040

Report R0416

Fremont Public School District
220 W. Pine Street
Fremont MI 49412

Indirect Costs (Operations & Maintenance):	
General Fund	1,582,328.10
Less: Capital Outlay	3,197.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,579,130.95**

Direct Costs:	
General Fund	17,806,408.95
Less: Capital Outlay	166,952.11
Less: Facilities Acquisition	34,628.26
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	766,496.51
Less: Capital Outlay	3,638.09
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**18,367,687.00**

Special Education Indirect Cost Rate: **8.60%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 62050

Report R0416

Grant Public School District
148 S. Elder Avenue
Grant MI 49327

Indirect Costs (Operations & Maintenance):	
General Fund	1,911,780.18
Less: Capital Outlay	1,293.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	472.51
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,910,959.69**

Direct Costs:	
General Fund	17,760,342.73
Less: Capital Outlay	81,524.70
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	692,776.41
Less: Capital Outlay	3,780.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**18,367,814.44**

Special Education Indirect Cost Rate: **10.40%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 62060

Report R0416

Hesperia Community Schools
P.O. Box 338
Hesperia MI 49421

Indirect Costs (Operations & Maintenance):	
General Fund	873,699.73
Less: Capital Outlay	329.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	23,218.98
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**896,588.73**

Direct Costs:	
General Fund	8,126,905.56
Less: Capital Outlay	26,286.47
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	437,604.37
Less: Capital Outlay	7,896.81
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,530,326.65**

Special Education Indirect Cost Rate: **10.51%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 62070

Report R0416

Newaygo Public School District
P.O. Box 820
Newaygo MI 49337

Indirect Costs (Operations & Maintenance):	
General Fund	1,483,857.45
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,483,857.45**

Direct Costs:	
General Fund	14,849,862.55
Less: Capital Outlay	126,890.59
Less: Facilities Acquisition	103,323.65
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	584,462.77
Less: Capital Outlay	19,716.22
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**15,184,394.86**

Special Education Indirect Cost Rate: **9.77%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 62090

Report R0416

White Cloud Public Schools
P.O. Box 1003
White Cloud MI 49349

Indirect Costs (Operations & Maintenance):	
General Fund	866,972.65
Less: Capital Outlay	20,128.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**846,844.47**

Direct Costs:	
General Fund	9,767,663.99
Less: Capital Outlay	78,473.38
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	581,969.63
Less: Capital Outlay	25,708.25
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,245,451.99**

Special Education Indirect Cost Rate: **8.27%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 62470

Report R0416

Big Jackson School District
4020 East 13 Mile Road
Paris MI 49338

Indirect Costs (Operations & Maintenance):	
General Fund	27,405.47
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**27,405.47**

Direct Costs:	
General Fund	280,065.31
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**280,065.31**

Special Education Indirect Cost Rate: **9.79%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63010

Report R0416

Birmingham City School District
550 W. Merrill Street
Birmingham MI 48009

Indirect Costs (Operations & Maintenance):	
General Fund	14,131,565.45
Less: Capital Outlay	0.00
Special Education Fund	106,496.25
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**14,238,061.70**

Direct Costs:	
General Fund	91,440,678.46
Less: Capital Outlay	239,055.97
Less: Facilities Acquisition	0.00
Special Education Fund	4,734,945.99
Less: Capital Outlay	13,302.87
Less: Facilities Acquisition	0.00
School Lunch Fund	2,170,198.37
Less: Capital Outlay	9,502.40
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**98,083,961.58**

Special Education Indirect Cost Rate: **14.52%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63020

Report R0416

Ferndale Public Schools
2920 Burdette
Ferndale MI 48220

Indirect Costs (Operations & Maintenance):	
General Fund	6,103,307.56
Less: Capital Outlay	49,512.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**6,053,795.52**

Direct Costs:	
General Fund	35,388,248.46
Less: Capital Outlay	213,170.28
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,135,618.83
Less: Capital Outlay	19,920.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**36,290,777.01**

Special Education Indirect Cost Rate: **16.68%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63030

Report R0416

Pontiac City School District
47200 Woodward
Pontiac MI 48342

Indirect Costs (Operations & Maintenance):	
General Fund	11,055,791.30
Less: Capital Outlay	527,295.65
Special Education Fund	170,442.97
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**10,698,938.62**

Direct Costs:	
General Fund	82,886,148.68
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	4,555,482.72
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,466,343.93
Less: Capital Outlay	61,208.22
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**90,846,767.11**

Special Education Indirect Cost Rate: **11.78%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63040

Report R0416

School District of the City of Royal Oak
1123 Lexington Boulevard
Royal Oak MI 48073

Indirect Costs (Operations & Maintenance):	
General Fund	6,795,212.52
Less: Capital Outlay	139,481.38
Special Education Fund	447,508.41
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**7,103,239.55**

Direct Costs:	
General Fund	52,651,453.50
Less: Capital Outlay	580,043.29
Less: Facilities Acquisition	0.00
Special Education Fund	4,903,329.99
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,199,474.34
Less: Capital Outlay	49,377.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**58,124,837.54**

Special Education Indirect Cost Rate: **12.22%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63050

Report R0416

Berkley School District
14700 W. Lincoln
Oak Park MI 48237

Indirect Costs (Operations & Maintenance):	
General Fund	4,051,418.56
Less: Capital Outlay	5,767.02
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,045,651.54**

Direct Costs:	
General Fund	35,802,843.20
Less: Capital Outlay	175,479.03
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	748,105.27
Less: Capital Outlay	2,591.23
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**36,372,878.21**

Special Education Indirect Cost Rate: **11.12%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63060

Report R0416

Southfield Public School District
24661 Lahser Road
Southfield MI 48034

Indirect Costs (Operations & Maintenance):	
General Fund	14,115,301.83
Less: Capital Outlay	163,603.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**13,951,698.49**

Direct Costs:	
General Fund	117,571,586.75
Less: Capital Outlay	1,007,147.23
Less: Facilities Acquisition	280,305.74
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,671,864.40
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**118,955,998.18**

Special Education Indirect Cost Rate: **11.73%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63070

Report R0416

Avondale School District
2940 Waukegan Street
Auburn Hills MI 48326

Indirect Costs (Operations & Maintenance):	
General Fund	4,068,868.17
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,068,868.17**

Direct Costs:	
General Fund	34,502,595.64
Less: Capital Outlay	115,507.62
Less: Facilities Acquisition	252,364.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	822,837.69
Less: Capital Outlay	1,051.77
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**34,956,509.94**

Special Education Indirect Cost Rate: **11.64%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63080

Report R0416

Bloomfield Hills School District
PO Box 816
Bloomfield Hills MI 48303

Indirect Costs (Operations & Maintenance):	
General Fund	9,981,722.95
Less: Capital Outlay	154,796.53
Special Education Fund	1,519,076.24
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**11,346,002.66**

Direct Costs:	
General Fund	76,343,270.90
Less: Capital Outlay	1,539,410.21
Less: Facilities Acquisition	47,450.17
Special Education Fund	9,283,870.61
Less: Capital Outlay	0.00
Less: Facilities Acquisition	21,600.00
School Lunch Fund	2,244,205.60
Less: Capital Outlay	2,121.13
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**86,260,765.60**

Special Education Indirect Cost Rate: **13.15%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63090

Report R0416

Clarenceville School District
20210 Middlebelt Road
Livonia MI 48152

Indirect Costs (Operations & Maintenance):	
General Fund	1,876,236.60
Less: Capital Outlay	3,285.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,872,950.70**

Direct Costs:	
General Fund	17,303,289.91
Less: Capital Outlay	194,418.44
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	549,373.21
Less: Capital Outlay	1,382.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**17,656,862.68**

Special Education Indirect Cost Rate: **10.61%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63100

Report R0416

Novi Community School District
25345 Taft Road
Novi MI 48374

Indirect Costs (Operations & Maintenance):	
General Fund	7,342,369.70
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**7,342,369.70**

Direct Costs:	
General Fund	63,605,795.90
Less: Capital Outlay	374,143.17
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,403,413.94
Less: Capital Outlay	8,225.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**65,626,841.67**

Special Education Indirect Cost Rate: **11.19%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63110

Report R0416

Oxford Area Community Schools
105 Pontiac Street
Oxford MI 48371

Indirect Costs (Operations & Maintenance):	
General Fund	4,148,458.67
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	68,000.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,216,458.67**

Direct Costs:	
General Fund	29,993,485.85
Less: Capital Outlay	114,961.90
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,283,038.25
Less: Capital Outlay	188.58
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**31,161,373.62**

Special Education Indirect Cost Rate: **13.53%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63130

Report R0416

Hazel Park City School District
23136 Hughes Avenue
Hazel Park MI 48030

Indirect Costs (Operations & Maintenance):	
General Fund	6,992,828.40
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**6,992,828.40**

Direct Costs:	
General Fund	46,468,236.63
Less: Capital Outlay	0.00
Less: Facilities Acquisition	627,504.67
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,480,106.39
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**47,320,838.35**

Special Education Indirect Cost Rate: **14.78%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63140

Report R0416

Madison Public Schools (Oakland)
26524 John R Road
Madison Heights MI 48071

Indirect Costs (Operations & Maintenance):	
General Fund	1,850,835.13
Less: Capital Outlay	25,225.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,825,610.13**

Direct Costs:	
General Fund	12,668,253.24
Less: Capital Outlay	42,650.01
Less: Facilities Acquisition	72,474.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	558,388.54
Less: Capital Outlay	15,467.59
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**13,096,049.38**

Special Education Indirect Cost Rate: **13.94%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63150

Report R0416

Troy School District
4400 Livernois Road
Troy MI 48098

Indirect Costs (Operations & Maintenance):	
General Fund	12,472,101.18
Less: Capital Outlay	106,157.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**12,365,943.19**

Direct Costs:	
General Fund	121,103,236.71
Less: Capital Outlay	197,134.71
Less: Facilities Acquisition	23,827.45
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,096,403.07
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**123,978,677.62**

Special Education Indirect Cost Rate: **9.97%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63160

Report R0416

West Bloomfield School District
5810 Commerce Road
West Bloomfield MI 48324

Indirect Costs (Operations & Maintenance):	
General Fund	6,584,373.76
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**6,584,373.76**

Direct Costs:	
General Fund	64,832,965.33
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	2,660,854.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,852,520.35
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**69,346,339.68**

Special Education Indirect Cost Rate: **9.49%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63180

Report R0416

Brandon School District
1025 S. Ortonville Road
Ortonville MI 48462

Indirect Costs (Operations & Maintenance):	
General Fund	3,229,167.50
Less: Capital Outlay	36,206.24
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	19,409.83
Less: Capital Outlay	19,409.83
Total Indirect (less Capital)	**3,192,961.26**

Direct Costs:	
General Fund	25,130,367.32
Less: Capital Outlay	81,324.17
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	907,137.21
Less: Capital Outlay	200.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**25,955,980.36**

Special Education Indirect Cost Rate: **12.30%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63190

Report R0416

Clarkston Community School District
6389 Clarkston Road
Clarkston MI 48346

Indirect Costs (Operations & Maintenance):	
General Fund	8,298,828.62
Less: Capital Outlay	29,250.08
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**8,269,578.54**

Direct Costs:	
General Fund	69,711,229.88
Less: Capital Outlay	4,315,029.54
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,278,703.92
Less: Capital Outlay	54,657.23
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**67,620,247.03**

Special Education Indirect Cost Rate: **12.23%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63200

Report R0416

Farmington Public School District
32500 Shiawassee Street
Farmington MI 48336

Indirect Costs (Operations & Maintenance):	
General Fund	15,590,703.56
Less: Capital Outlay	46,370.86
Special Education Fund	433,643.73
Less: Capital Outlay	6,523.58
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**15,971,452.85**

Direct Costs:	
General Fund	131,669,162.65
Less: Capital Outlay	181,827.77
Less: Facilities Acquisition	0.00
Special Education Fund	11,027,978.67
Less: Capital Outlay	28,065.46
Less: Facilities Acquisition	49,644.30
School Lunch Fund	3,923,087.36
Less: Capital Outlay	58,252.90
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**146,302,438.25**

Special Education Indirect Cost Rate: **10.92%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63210

Report R0416

Holly Area School District
111 College Street
Holly MI 48442

Indirect Costs (Operations & Maintenance):	
General Fund	4,018,324.42
Less: Capital Outlay	7,381.79
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	9,102.02
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,020,044.65**

Direct Costs:	
General Fund	32,754,749.03
Less: Capital Outlay	113,341.97
Less: Facilities Acquisition	1,789.17
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,281,429.35
Less: Capital Outlay	22,696.10
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**33,898,351.14**

Special Education Indirect Cost Rate: **11.86%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63220

Report R0416

Huron Valley Schools
2390 S. Milford Road
Highland MI 48357

Indirect Costs (Operations & Maintenance):	
General Fund	10,187,461.95
Less: Capital Outlay	147,280.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**10,040,181.80**

Direct Costs:	
General Fund	83,086,522.68
Less: Capital Outlay	315,223.03
Less: Facilities Acquisition	4,476.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,926,023.72
Less: Capital Outlay	5,512.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**85,687,335.37**

Special Education Indirect Cost Rate: **11.72%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63230

Report R0416

Lake Orion Community Schools
315 N. Lapeer Street
Lake Orion MI 48362

Indirect Costs (Operations & Maintenance):	
General Fund	7,616,827.09
Less: Capital Outlay	75,408.54
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	14,500.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**7,555,918.55**

Direct Costs:	
General Fund	63,448,011.22
Less: Capital Outlay	243,772.41
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,266,214.05
Less: Capital Outlay	37,395.79
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**65,433,057.07**

Special Education Indirect Cost Rate: **11.55%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63240

Report R0416

South Lyon Community Schools
345 S. Warren Street
South Lyon MI 48178

Indirect Costs (Operations & Maintenance):	
General Fund	6,841,417.05
Less: Capital Outlay	66,050.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**6,775,366.55**

Direct Costs:	
General Fund	46,634,651.72
Less: Capital Outlay	230,590.45
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,415,829.17
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**47,819,890.44**

Special Education Indirect Cost Rate: **14.17%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63250

Report R0416

Oak Park City School District
13900 Granzon Street
Oak Park MI 48237

Indirect Costs (Operations & Maintenance):	
General Fund	5,647,647.03
Less: Capital Outlay	117,413.76
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**5,530,233.27**

Direct Costs:	
General Fund	37,672,493.15
Less: Capital Outlay	38,853.46
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,180,438.41
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**38,814,078.10**

Special Education Indirect Cost Rate: **14.25%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63260

Report R0416

Rochester Community School District
501 W. University Drive
Rochester MI 48307

Indirect Costs (Operations & Maintenance):	
General Fund	16,182,558.10
Less: Capital Outlay	289,193.31
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	466.95
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**15,893,831.74**

Direct Costs:	
General Fund	126,080,359.86
Less: Capital Outlay	820,613.61
Less: Facilities Acquisition	6,100.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,529,176.98
Less: Capital Outlay	3,772.46
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**128,779,050.77**

Special Education Indirect Cost Rate: **12.34%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63270

Report R0416

Clawson Public Schools
626 Phillips Avenue
Clawson MI 48017

Indirect Costs (Operations & Maintenance):	
General Fund	2,018,221.30
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	6,094.15
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,024,315.45**

Direct Costs:	
General Fund	16,237,100.52
Less: Capital Outlay	144,317.78
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	458,893.07
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**16,551,675.81**

Special Education Indirect Cost Rate: **12.23%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63280

Report R0416

Lamphere Public Schools
31201 Dorchester Street
Madison Heights MI 48071

Indirect Costs (Operations & Maintenance):	
General Fund	3,138,001.91
Less: Capital Outlay	5,500.00
Special Education Fund	85.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,132,586.91**

Direct Costs:	
General Fund	23,423,200.92
Less: Capital Outlay	16,909.30
Less: Facilities Acquisition	0.00
Special Education Fund	2,963,806.80
Less: Capital Outlay	16,464.45
Less: Facilities Acquisition	0.00
School Lunch Fund	807,128.53
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**27,160,762.50**

Special Education Indirect Cost Rate: **11.53%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63290

Report R0416

Walled Lake Consolidated Schools
850 Ladd Road, Building D
Walled Lake MI 48390

Indirect Costs (Operations & Maintenance):	
General Fund	14,872,827.89
Less: Capital Outlay	120,176.55
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**14,752,651.34**

Direct Costs:	
General Fund	145,572,743.83
Less: Capital Outlay	397,991.75
Less: Facilities Acquisition	2,104.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	3,501,825.83
Less: Capital Outlay	24,342.48
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**148,650,131.43**

Special Education Indirect Cost Rate: **9.92%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63300

Report R0416

Waterford School District
1150 Scott Lake Road
Waterford MI 48328

Indirect Costs (Operations & Maintenance):	
General Fund	12,023,938.00
Less: Capital Outlay	39,292.00
Special Education Fund	192,152.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**12,176,798.00**

Direct Costs:	
General Fund	87,372,723.00
Less: Capital Outlay	392,965.00
Less: Facilities Acquisition	262,468.00
Special Education Fund	8,202,322.00
Less: Capital Outlay	166,889.00
Less: Facilities Acquisition	164,000.00
School Lunch Fund	4,261,302.00
Less: Capital Outlay	41,342.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**98,808,683.00**

Special Education Indirect Cost Rate: **12.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63901

Report R0416

AGBU Alex-Marie Manoogian School
22001 Northwestern Highway
Southfield MI 48075

Indirect Costs (Operations & Maintenance):	
General Fund	254,596.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**254,596.00**

Direct Costs:	
General Fund	2,369,419.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,369,419.00**

Special Education Indirect Cost Rate: **10.75%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63902

Report R0416

Academy of Oak Park
21700 Marlow Street
Oak Park MI 48237

Indirect Costs (Operations & Maintenance):	
General Fund	3,346,553.43
Less: Capital Outlay	74,172.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,272,380.93**

Direct Costs:	
General Fund	7,805,357.82
Less: Capital Outlay	137,869.79
Less: Facilities Acquisition	18,076.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	253,729.45
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,903,141.48**

Special Education Indirect Cost Rate: **41.41%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63903

Report R0416

Academy of Southfield
18330 George Washington Street
Southfield MI 48075

Indirect Costs (Operations & Maintenance):	
General Fund	706,542.45
Less: Capital Outlay	7,381.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**699,160.97**

Direct Costs:	
General Fund	2,663,060.59
Less: Capital Outlay	32,582.43
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,630,478.16**

Special Education Indirect Cost Rate: **26.58%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63904

Report R0416

Academy of Lathrup Village
27700 Southfield Road
Lathrup Village MI 48076

Indirect Costs (Operations & Maintenance):	
General Fund	1,048,493.63
Less: Capital Outlay	5,401.12
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,043,092.51**

Direct Costs:	
General Fund	2,641,456.04
Less: Capital Outlay	23,443.00
Less: Facilities Acquisition	9,300.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,608,713.04**

Special Education Indirect Cost Rate: **39.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63906

Report R0416

Pontiac Academy for Excellence
196 Oakland Avenue
Pontiac MI 48343

Indirect Costs (Operations & Maintenance):	
General Fund	1,799,040.87
Less: Capital Outlay	39,104.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,759,936.52**

Direct Costs:	
General Fund	6,942,338.53
Less: Capital Outlay	136,485.83
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	553,442.82
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,359,295.52**

Special Education Indirect Cost Rate: **23.91%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63907

Report R0416

Great Lakes Academy
46312 Woodward Avenue
Pontiac MI 48342

Indirect Costs (Operations & Maintenance):	
General Fund	303,793.68
Less: Capital Outlay	68,570.42
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**235,223.26**

Direct Costs:	
General Fund	1,783,710.30
Less: Capital Outlay	47,303.46
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	178,130.44
Less: Capital Outlay	9,028.26
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,905,509.02**

Special Education Indirect Cost Rate: **12.34%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63908

Report R0416

ACADEMY OF MICHIGAN
MI

Indirect Costs (Operations & Maintenance):	
General Fund	801,908.41
Less: Capital Outlay	2,247.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**799,661.41**

Direct Costs:	
General Fund	3,310,567.87
Less: Capital Outlay	25,313.25
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,285,254.62**

Special Education Indirect Cost Rate: **24.34%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63910

Report R0416

Edison-Oakland Public School Academy
22111 Woodward Avenue
Ferndale MI 48220

Indirect Costs (Operations & Maintenance):	
General Fund	960,934.00
Less: Capital Outlay	6,519.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**954,415.00**

Direct Costs:	
General Fund	5,597,221.00
Less: Capital Outlay	6,977.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	306,037.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,896,281.00**

Special Education Indirect Cost Rate: **16.19%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63911

Report R0416

Holly Academy
820 Academy Drive
Holly MI 48442

Indirect Costs (Operations & Maintenance):	
General Fund	433,523.73
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**433,523.73**

Direct Costs:	
General Fund	4,020,027.34
Less: Capital Outlay	63,244.75
Less: Facilities Acquisition	269,999.71
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,686,782.88**

Special Education Indirect Cost Rate: **11.76%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63912

Report R0416

Oakland International Academy
6111 Miller Street
Detroit MI 48211

Indirect Costs (Operations & Maintenance):	
General Fund	571,620.00
Less: Capital Outlay	44,523.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**527,097.00**

Direct Costs:	
General Fund	3,280,952.00
Less: Capital Outlay	276,570.00
Less: Facilities Acquisition	146,155.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	200,383.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,058,610.00**

Special Education Indirect Cost Rate: **17.23%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63913

Report R0416

Walton Charter Academy
744 E. Walton Boulevard
Pontiac MI 48340

Indirect Costs (Operations & Maintenance):	
General Fund	1,298,245.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,298,245.00**

Direct Costs:	
General Fund	4,283,627.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	174,336.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,457,963.00**

Special Education Indirect Cost Rate: **29.12%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63914

Report R0416

Advanced Technology Academy
7265 Calhoun
Dearborn MI 48126

Indirect Costs (Operations & Maintenance):	
General Fund	1,432,063.00
Less: Capital Outlay	33,219.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	132.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,398,976.00**

Direct Costs:	
General Fund	5,817,101.00
Less: Capital Outlay	187,179.00
Less: Facilities Acquisition	116,219.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	315,220.00
Less: Capital Outlay	11,224.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,817,699.00**

Special Education Indirect Cost Rate: **24.05%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63915

Report R0416

Arts and Technology Academy of Pontiac
48980 Woodward
Pontiac MI 48342

Indirect Costs (Operations & Maintenance):	
General Fund	948,130.13
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**948,130.13**

Direct Costs:	
General Fund	2,402,885.54
Less: Capital Outlay	10,588.51
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	161,690.76
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,553,987.79**

Special Education Indirect Cost Rate: **37.12%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63916

Report R0416

Academy of Waterford
3000 Sashabaw Road
Waterford MI 48329

Indirect Costs (Operations & Maintenance):	
General Fund	559,730.90
Less: Capital Outlay	7,536.55
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**552,194.35**

Direct Costs:	
General Fund	1,614,518.66
Less: Capital Outlay	53,187.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	13,176.30
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,574,507.96**

Special Education Indirect Cost Rate: **35.07%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63917

Report R0416

Bradford Academy
24216 Garner Street
Southfield MI 48034

Indirect Costs (Operations & Maintenance):	
General Fund	13,525,811.45
Less: Capital Outlay	12,925,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**600,811.45**

Direct Costs:	
General Fund	6,451,509.92
Less: Capital Outlay	107,972.16
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	316,489.55
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,660,027.31**

Special Education Indirect Cost Rate: **9.02%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63918

Report R0416

Laurus Academy
24590 Lahser Road
Southfield MI 48034

Indirect Costs (Operations & Maintenance):	
General Fund	1,198,097.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,198,097.00**

Direct Costs:	
General Fund	3,302,666.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	150,790.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,453,456.00**

Special Education Indirect Cost Rate: **34.69%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63919

Report R0416

Woodmont Academy
25175 Code Road
Southfield MI 48034

Indirect Costs (Operations & Maintenance):	
General Fund	612,769.51
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**612,769.51**

Direct Costs:	
General Fund	2,131,207.30
Less: Capital Outlay	51,393.91
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	135,981.55
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,215,794.94**

Special Education Indirect Cost Rate: **27.65%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63920

Report R0416

Life Skills Center of Pontiac
142 Auburn Avenue
Pontiac MI 48342

Indirect Costs (Operations & Maintenance):	
General Fund	359,609.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**359,609.00**

Direct Costs:	
General Fund	1,347,013.00
Less: Capital Outlay	46,936.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,300,077.00**

Special Education Indirect Cost Rate: **27.66%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63921

Report R0416

Crescent Academy
17570 West Twelve Mile Road
Southfield MI 48076

Indirect Costs (Operations & Maintenance):	
General Fund	622,024.00
Less: Capital Outlay	80,048.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**541,976.00**

Direct Costs:	
General Fund	2,334,394.00
Less: Capital Outlay	86,881.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	68,013.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,315,526.00**

Special Education Indirect Cost Rate: **23.41%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 63922

Report R0416

Great Oaks Academy
4257 Bart Avenue
Warren MI 48091

Indirect Costs (Operations & Maintenance):	
General Fund	1,377,834.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,377,834.00**

Direct Costs:	
General Fund	2,811,727.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	105,329.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,917,056.00**

Special Education Indirect Cost Rate: **47.23%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 64040

Report R0416

Hart Public School District
301 W. Johnson Street
Hart MI 49420

Indirect Costs (Operations & Maintenance):	
General Fund	1,046,474.86
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,046,474.86**

Direct Costs:	
General Fund	9,369,406.94
Less: Capital Outlay	101,585.65
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	427,146.47
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,694,967.76**

Special Education Indirect Cost Rate: **10.79%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 64070

Report R0416

Pentwater Public School District
600 E. Park Street
Pentwater MI 49449

Indirect Costs (Operations & Maintenance):	
General Fund	253,480.35
Less: Capital Outlay	582.94
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**252,897.41**

Direct Costs:	
General Fund	2,134,947.48
Less: Capital Outlay	120,309.66
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	129,803.12
Less: Capital Outlay	3,125.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,141,315.94**

Special Education Indirect Cost Rate: **11.81%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 64080

Report R0416

Shelby Public Schools
525 N. State Street
Shelby MI 49455

Indirect Costs (Operations & Maintenance):	
General Fund	1,398,380.26
Less: Capital Outlay	60,147.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	6,379.09
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,344,611.85**

Direct Costs:	
General Fund	14,238,434.95
Less: Capital Outlay	6,394.83
Less: Facilities Acquisition	3,778.04
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	574,630.37
Less: Capital Outlay	20,998.60
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**14,781,893.85**

Special Education Indirect Cost Rate: **9.10%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 64090

Report R0416

Walkerville Public Schools
145 E. Lathrop
Walkerville MI 49459

Indirect Costs (Operations & Maintenance):	
General Fund	398,215.24
Less: Capital Outlay	4,997.61
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**393,217.63**

Direct Costs:	
General Fund	3,069,678.84
Less: Capital Outlay	1,169.28
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	180,077.21
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,248,586.77**

Special Education Indirect Cost Rate: **12.10%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 64901

Report R0416

LAKESHORE PUBLIC ACADEMY
MI

Indirect Costs (Operations & Maintenance):	
General Fund	90,115.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**90,115.00**

Direct Costs:	
General Fund	664,080.00
Less: Capital Outlay	100.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	19,011.00
Less: Capital Outlay	2,399.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**680,592.00**

Special Education Indirect Cost Rate: **13.24%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 65045

Report R0416

West Branch-Rose City Area Schools
P.O. Box 308
West Branch MI 48661

Indirect Costs (Operations & Maintenance):	
General Fund	2,230,781.43
Less: Capital Outlay	1,528.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,229,253.43**

Direct Costs:	
General Fund	19,378,018.80
Less: Capital Outlay	283,840.32
Less: Facilities Acquisition	16,667.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,186,848.36
Less: Capital Outlay	9,255.60
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**20,255,104.24**

Special Education Indirect Cost Rate: **11.01%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 66045

Report R0416

Ewen-Trout Creek Consolidated School Dis
14312 Airport Road
Ewen MI 49925

Indirect Costs (Operations & Maintenance):	
General Fund	459,876.47
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**459,876.47**

Direct Costs:	
General Fund	2,615,035.47
Less: Capital Outlay	4,436.32
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	167,805.59
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,778,404.74**

Special Education Indirect Cost Rate: **16.55%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 66050

Report R0416

Ontonagon Area Schools
301 Greenland Road
Ontonagon MI 49953

Indirect Costs (Operations & Maintenance):	
General Fund	857,185.54
Less: Capital Outlay	21,456.55
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**835,728.99**

Direct Costs:	
General Fund	4,628,727.03
Less: Capital Outlay	99,161.49
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	261,335.06
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,790,900.60**

Special Education Indirect Cost Rate: **17.44%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 66070

Report R0416

White Pine School District
P.O. Box 307
White Pine MI 49971

Indirect Costs (Operations & Maintenance):	
General Fund	96,952.22
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**96,952.22**

Direct Costs:	
General Fund	118,375.10
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**118,375.10**

Special Education Indirect Cost Rate: **81.90%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 67020

Report R0416

Evart Public Schools
P.O. Box 917
Evart MI 49631

Indirect Costs (Operations & Maintenance):	
General Fund	907,279.15
Less: Capital Outlay	5,401.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**901,878.12**

Direct Costs:	
General Fund	8,628,286.03
Less: Capital Outlay	169,328.07
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	495,525.39
Less: Capital Outlay	12,607.25
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,941,876.10**

Special Education Indirect Cost Rate: **10.09%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 67050

Report R0416

Marion Public Schools
P.O. Box 0
Marion MI 49665

Indirect Costs (Operations & Maintenance):	
General Fund	481,396.96
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**481,396.96**

Direct Costs:	
General Fund	5,450,988.62
Less: Capital Outlay	120,582.39
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	246,643.25
Less: Capital Outlay	2,380.20
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,574,669.28**

Special Education Indirect Cost Rate: **8.64%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 67055

Report R0416

Pine River Area Schools
17445 Pine River Road
Leroy MI 49655

Indirect Costs (Operations & Maintenance):	
General Fund	1,115,593.82
Less: Capital Outlay	17,313.42
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,098,280.40**

Direct Costs:	
General Fund	9,462,474.37
Less: Capital Outlay	313,437.82
Less: Facilities Acquisition	3,581.25
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	513,507.99
Less: Capital Outlay	3,736.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,655,227.29**

Special Education Indirect Cost Rate: **11.37%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 67060

Report R0416

Reed City Area Public Schools
829 S. Chestnut Street
Reed City MI 49677

Indirect Costs (Operations & Maintenance):	
General Fund	1,436,133.40
Less: Capital Outlay	94,200.38
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,341,933.02**

Direct Costs:	
General Fund	12,356,109.02
Less: Capital Outlay	152,224.23
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	671,410.77
Less: Capital Outlay	5,285.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**12,870,010.56**

Special Education Indirect Cost Rate: **10.43%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 68010

Report R0416

Mio-AuSable Schools
1110 W. 8th Street
Mio MI 48647

Indirect Costs (Operations & Maintenance):	
General Fund	561,384.15
Less: Capital Outlay	7,539.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**553,844.40**

Direct Costs:	
General Fund	6,334,951.80
Less: Capital Outlay	47,998.77
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	326,184.28
Less: Capital Outlay	5,285.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,607,852.31**

Special Education Indirect Cost Rate: **8.38%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 68030

Report R0416

Fairview Area School District
1879 East Miller Road
Fairview MI 48621

Indirect Costs (Operations & Maintenance):	
General Fund	287,819.44
Less: Capital Outlay	5,949.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**281,870.44**

Direct Costs:	
General Fund	2,601,649.24
Less: Capital Outlay	9,085.51
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	102,155.02
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,694,718.75**

Special Education Indirect Cost Rate: **10.46%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 69020

Report R0416

Gaylord Community Schools
615 S. Elm Street
Gaylord MI 49735

Indirect Costs (Operations & Maintenance):	
General Fund	2,441,439.48
Less: Capital Outlay	56,404.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,670.29
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,386,704.85**

Direct Costs:	
General Fund	22,738,301.07
Less: Capital Outlay	380,643.89
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,342,355.20
Less: Capital Outlay	556.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**23,699,456.38**

Special Education Indirect Cost Rate: **10.07%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 69030

Report R0416

Johannesburg-Lewiston Area Schools
10854 M-32
Johannesburg MI 49751

Indirect Costs (Operations & Maintenance):	
General Fund	743,306.92
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**743,306.92**

Direct Costs:	
General Fund	6,538,237.41
Less: Capital Outlay	109,605.93
Less: Facilities Acquisition	12,946.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	345,532.53
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,761,217.98**

Special Education Indirect Cost Rate: **10.99%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 69040

Report R0416

Vanderbilt Area Schools
947 Donovan Street
Vanderbilt MI 49795

Indirect Costs (Operations & Maintenance):	
General Fund	253,258.55
Less: Capital Outlay	6,450.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**246,808.55**

Direct Costs:	
General Fund	1,707,782.22
Less: Capital Outlay	28,937.84
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	79,106.93
Less: Capital Outlay	495.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,757,456.31**

Special Education Indirect Cost Rate: **14.04%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 70010

Report R0416

Grand Haven Area Public Schools
1415 S. Beechtree Street
Grand Haven MI 49417

Indirect Costs (Operations & Maintenance):	
General Fund	5,406,765.75
Less: Capital Outlay	83,750.45
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	20,104.07
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**5,343,119.37**

Direct Costs:	
General Fund	47,234,868.29
Less: Capital Outlay	414,609.62
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,656,290.24
Less: Capital Outlay	3,104.95
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**48,473,443.96**

Special Education Indirect Cost Rate: **11.02%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 70020

Report R0416

Holland City School District
156 West 11th Street
Holland MI 49423

Indirect Costs (Operations & Maintenance):	
General Fund	3,605,056.75
Less: Capital Outlay	36,593.61
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,568,463.14**

Direct Costs:	
General Fund	37,701,985.65
Less: Capital Outlay	392,387.10
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,490,504.30
Less: Capital Outlay	31,846.39
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**38,768,256.46**

Special Education Indirect Cost Rate: **9.20%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 70040

Report R0416

Allendale Public School District
6561 Lake Michigan Drive
Allendale MI 49401

Indirect Costs (Operations & Maintenance):	
General Fund	2,122,569.73
Less: Capital Outlay	40,982.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,081,587.03**

Direct Costs:	
General Fund	14,761,016.34
Less: Capital Outlay	46,576.32
Less: Facilities Acquisition	12,500.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	572,408.82
Less: Capital Outlay	16,872.62
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**15,257,476.22**

Special Education Indirect Cost Rate: **13.64%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 70070

Report R0416

West Ottawa Public School District
1138 136th Avenue
Holland MI 49424

Indirect Costs (Operations & Maintenance):	
General Fund	6,968,920.71
Less: Capital Outlay	53,419.37
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,460.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**6,917,961.34**

Direct Costs:	
General Fund	60,545,479.81
Less: Capital Outlay	300,075.65
Less: Facilities Acquisition	0.00
Special Education Fund	586,601.06
Less: Capital Outlay	371.22
Less: Facilities Acquisition	0.00
School Lunch Fund	2,791,871.96
Less: Capital Outlay	35,766.26
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**63,587,739.70**

Special Education Indirect Cost Rate: **10.88%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 70120

Report R0416

Coopersville Public School District
198 East Street
Coopersville MI 49404

Indirect Costs (Operations & Maintenance):	
General Fund	2,183,153.64
Less: Capital Outlay	27,601.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,155,551.94**

Direct Costs:	
General Fund	18,231,700.09
Less: Capital Outlay	68,360.22
Less: Facilities Acquisition	17,500.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	734,156.89
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**18,879,996.76**

Special Education Indirect Cost Rate: **11.42%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 70175

Report R0416

Jenison Public Schools
8375 20th Avenue
Jenison MI 49428

Indirect Costs (Operations & Maintenance):	
General Fund	3,134,404.28
Less: Capital Outlay	89,715.09
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	35,961.20
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,080,650.39**

Direct Costs:	
General Fund	36,940,822.34
Less: Capital Outlay	39,739.26
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,298,040.73
Less: Capital Outlay	44,572.90
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**39,154,550.91**

Special Education Indirect Cost Rate: **7.87%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 70190

Report R0416

Hudsonville Public School District
3886 Van Buren Street
Hudsonville MI 49426

Indirect Costs (Operations & Maintenance):	
General Fund	4,075,605.10
Less: Capital Outlay	70,568.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,005,036.27**

Direct Costs:	
General Fund	38,546,310.33
Less: Capital Outlay	1,288,878.22
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**37,257,432.11**

Special Education Indirect Cost Rate: **10.75%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 70300

Report R0416

Spring Lake Public Schools
345 Hammond Street
Spring Lake MI 49456

Indirect Costs (Operations & Maintenance):	
General Fund	2,306,139.21
Less: Capital Outlay	55,600.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,250,539.21**

Direct Costs:	
General Fund	17,984,199.31
Less: Capital Outlay	43,028.11
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	684,637.05
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**18,625,808.25**

Special Education Indirect Cost Rate: **12.08%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 70350

Report R0416

Zeeland Public Schools
P.O. Box 110
Zeeland MI 49464

Indirect Costs (Operations & Maintenance):	
General Fund	4,744,300.50
Less: Capital Outlay	245,124.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,499,175.90**

Direct Costs:	
General Fund	37,056,273.67
Less: Capital Outlay	95,335.86
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,590,012.56
Less: Capital Outlay	23,189.80
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**38,527,760.57**

Special Education Indirect Cost Rate: **11.68%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 70901

Report R0416

Walden Green Montessori
17771 W. Spring Lake Road
Spring Lake MI 49456

Indirect Costs (Operations & Maintenance):	
General Fund	102,959.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**102,959.00**

Direct Costs:	
General Fund	1,121,590.00
Less: Capital Outlay	3,816.00
Less: Facilities Acquisition	73,807.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,043,967.00**

Special Education Indirect Cost Rate: **9.86%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 70902

Report R0416

West MI Academy of Arts and Academics
17350 Hazel Street
Spring Lake MI 49456

Indirect Costs (Operations & Maintenance):	
General Fund	215,128.16
Less: Capital Outlay	45,321.88
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**169,806.28**

Direct Costs:	
General Fund	2,413,102.41
Less: Capital Outlay	31,116.11
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,381,986.30**

Special Education Indirect Cost Rate: **7.13%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 70904

Report R0416

Black River Public School
491 Columbia Avenue
Holland MI 49423

Indirect Costs (Operations & Maintenance):	
General Fund	410,159.96
Less: Capital Outlay	7,103.06
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**403,056.90**

Direct Costs:	
General Fund	4,058,649.98
Less: Capital Outlay	36,802.08
Less: Facilities Acquisition	1,582.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	56,590.92
Less: Capital Outlay	1,915.44
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,074,941.38**

Special Education Indirect Cost Rate: **9.89%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 70905

Report R0416

Vanderbilt Charter Academy
301 W. 16th Street
Holland MI 49423

Indirect Costs (Operations & Maintenance):	
General Fund	791,414.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**791,414.00**

Direct Costs:	
General Fund	3,041,113.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	127,274.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,168,387.00**

Special Education Indirect Cost Rate: **24.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 70906

Report R0416

Eagle Crest Charter Academy
11950 Riley Street
Holland MI 49424

Indirect Costs (Operations & Maintenance):	
General Fund	1,010,973.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,010,973.00**

Direct Costs:	
General Fund	4,301,857.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	107,551.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,409,408.00**

Special Education Indirect Cost Rate: **22.93%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 70907

Report R0416

Wavecrest Career Academy
633 Apple Avenue
Holland MI 49423

Indirect Costs (Operations & Maintenance):	
General Fund	107,891.86
Less: Capital Outlay	2,046.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**105,845.86**

Direct Costs:	
General Fund	935,936.87
Less: Capital Outlay	75,531.35
Less: Facilities Acquisition	13,901.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**846,503.92**

Special Education Indirect Cost Rate: **12.50%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 71050

Report R0416

Onaway Area Community School District
4549 M-33 Highway
Onaway MI 49765

Indirect Costs (Operations & Maintenance):	
General Fund	702,565.92
Less: Capital Outlay	17,475.84
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**685,090.08**

Direct Costs:	
General Fund	6,325,403.43
Less: Capital Outlay	49,937.25
Less: Facilities Acquisition	8,018.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	323,152.19
Less: Capital Outlay	3,218.20
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,587,381.21**

Special Education Indirect Cost Rate: **10.40%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 71060

Report R0416

Posen Consolidated School District
P.O. Box 187
Posen MI 49776

Indirect Costs (Operations & Maintenance):	
General Fund	247,694.42
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**247,694.42**

Direct Costs:	
General Fund	2,016,022.81
Less: Capital Outlay	15,149.08
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	126,139.55
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,127,013.28**

Special Education Indirect Cost Rate: **11.65%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 71080

Report R0416

Rogers City Area Schools
251 W. Huron Avenue
Rogers City MI 49779

Indirect Costs (Operations & Maintenance):	
General Fund	498,324.08
Less: Capital Outlay	3,171.16
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**495,152.92**

Direct Costs:	
General Fund	4,330,728.66
Less: Capital Outlay	24,997.42
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	190,468.11
Less: Capital Outlay	9,119.88
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,487,079.47**

Special Education Indirect Cost Rate: **11.04%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 71902

Report R0416

Presque Isle Academy II
21045 M-68 Hwy.
Onaway MI 49765

Indirect Costs (Operations & Maintenance):	
General Fund	59,030.15
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**59,030.15**

Direct Costs:	
General Fund	371,019.78
Less: Capital Outlay	4,074.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**366,945.78**

Special Education Indirect Cost Rate: **16.09%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 72010

Report R0416

Gerrish-Higgins School District
P.O. Box 825
Roscommon MI 48653

Indirect Costs (Operations & Maintenance):	
General Fund	1,343,593.77
Less: Capital Outlay	27,416.67
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,316,177.10**

Direct Costs:	
General Fund	12,996,266.12
Less: Capital Outlay	191,495.83
Less: Facilities Acquisition	66,302.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	822,367.36
Less: Capital Outlay	841.56
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**13,559,993.29**

Special Education Indirect Cost Rate: **9.71%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 72020

Report R0416

Houghton Lake Community Schools
6001 W. Houghton Lake Drive
Houghton Lake MI 48629

Indirect Costs (Operations & Maintenance):	
General Fund	1,267,314.02
Less: Capital Outlay	3,711.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,263,602.84**

Direct Costs:	
General Fund	13,758,086.97
Less: Capital Outlay	20,782.85
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	584,440.30
Less: Capital Outlay	39.95
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**14,321,704.47**

Special Education Indirect Cost Rate: **8.82%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 73010

Report R0416

Saginaw City School District
550 Millard Street
Saginaw MI 48607

Indirect Costs (Operations & Maintenance):	
General Fund	12,516,406.34
Less: Capital Outlay	97,388.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**12,419,017.90**

Direct Costs:	
General Fund	90,970,808.22
Less: Capital Outlay	205,531.43
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,342,533.91
Less: Capital Outlay	135,970.12
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**94,971,840.58**

Special Education Indirect Cost Rate: **13.08%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 73030

Report R0416

Carrollton School District
P.O. Box 517
Carrollton MI 48724

Indirect Costs (Operations & Maintenance):	
General Fund	1,339,443.83
Less: Capital Outlay	18,480.62
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,320,963.21**

Direct Costs:	
General Fund	12,529,355.70
Less: Capital Outlay	82,542.80
Less: Facilities Acquisition	3,963.69
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	582,669.21
Less: Capital Outlay	1,209.99
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**13,024,308.43**

Special Education Indirect Cost Rate: **10.14%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 73040

Report R0416

Saginaw Township Community Schools
P.O. Box 6278
Saginaw MI 48608

Indirect Costs (Operations & Maintenance):	
General Fund	3,865,272.09
Less: Capital Outlay	31,952.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	33,564.10
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,866,883.53**

Direct Costs:	
General Fund	36,912,087.59
Less: Capital Outlay	279,929.51
Less: Facilities Acquisition	408.46
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,232,284.43
Less: Capital Outlay	10,781.41
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**38,853,252.64**

Special Education Indirect Cost Rate: **9.95%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 73080

Report R0416

Buena Vista School District
P.O. Box 14829
Saginaw MI 48601

Indirect Costs (Operations & Maintenance):	
General Fund	1,922,765.42
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,922,765.42**

Direct Costs:	
General Fund	11,392,899.42
Less: Capital Outlay	2,684.32
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	530,773.09
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,920,988.19**

Special Education Indirect Cost Rate: **16.13%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 73110

Report R0416

Chesaning Union Schools
850 N. 4th Street
Chesaning MI 48616

Indirect Costs (Operations & Maintenance):	
General Fund	1,815,397.92
Less: Capital Outlay	25,971.24
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,789,426.68**

Direct Costs:	
General Fund	13,678,005.72
Less: Capital Outlay	280,456.02
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	551,715.15
Less: Capital Outlay	27,731.80
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**13,921,533.05**

Special Education Indirect Cost Rate: **12.85%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 73170

Report R0416

Birch Run Area School District
12400 Church Street
Birch Run MI 48415

Indirect Costs (Operations & Maintenance):	
General Fund	1,530,087.17
Less: Capital Outlay	66,718.94
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	11,946.10
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,475,314.33**

Direct Costs:	
General Fund	12,489,199.85
Less: Capital Outlay	146,645.14
Less: Facilities Acquisition	199,020.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	592,612.17
Less: Capital Outlay	4,530.56
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**12,731,616.32**

Special Education Indirect Cost Rate: **11.59%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 73180

Report R0416

Bridgeport-Spaulding Community School Di
P.O. Box 657
Bridgeport MI 48722

Indirect Costs (Operations & Maintenance):	
General Fund	1,917,197.63
Less: Capital Outlay	580.53
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,916,617.10**

Direct Costs:	
General Fund	15,767,350.76
Less: Capital Outlay	88,619.61
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	855,572.71
Less: Capital Outlay	3,066.50
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**16,531,237.36**

Special Education Indirect Cost Rate: **11.59%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 73190

Report R0416

Frankenmuth School District
941 E. Genesee Street
Frankenmuth MI 48734

Indirect Costs (Operations & Maintenance):	
General Fund	1,124,896.56
Less: Capital Outlay	6,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,118,896.56**

Direct Costs:	
General Fund	9,353,137.22
Less: Capital Outlay	119,612.10
Less: Facilities Acquisition	817.86
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	442,810.93
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,675,518.19**

Special Education Indirect Cost Rate: **11.56%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 73200

Report R0416

Freeland Community School District
710 Powley Drive
Freeland MI 48623

Indirect Costs (Operations & Maintenance):	
General Fund	1,450,141.65
Less: Capital Outlay	4,518.71
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,445,622.94**

Direct Costs:	
General Fund	11,976,619.62
Less: Capital Outlay	171,333.02
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	420,591.55
Less: Capital Outlay	5,699.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**12,220,179.15**

Special Education Indirect Cost Rate: **11.83%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 73210

Report R0416

Hemlock Public School District
P.O. Box 260
Hemlock MI 48626

Indirect Costs (Operations & Maintenance):	
General Fund	1,075,212.10
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,075,212.10**

Direct Costs:	
General Fund	10,410,383.64
Less: Capital Outlay	203,399.79
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	338,015.72
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,544,999.57**

Special Education Indirect Cost Rate: **10.20%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 73230

Report R0416

Merrill Community Schools
555 W. Alice St.
Merrill MI 48637

Indirect Costs (Operations & Maintenance):	
General Fund	668,586.71
Less: Capital Outlay	3,100.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**665,486.71**

Direct Costs:	
General Fund	6,167,306.87
Less: Capital Outlay	327,707.76
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	265,865.24
Less: Capital Outlay	3,589.99
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,101,874.36**

Special Education Indirect Cost Rate: **10.91%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 73240

Report R0416

St. Charles Community Schools
891 W. Walnut Street
St. Charles MI 48655

Indirect Costs (Operations & Maintenance):	
General Fund	798,801.17
Less: Capital Outlay	28,632.39
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	23,228.96
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**793,397.74**

Direct Costs:	
General Fund	8,071,867.14
Less: Capital Outlay	93,282.09
Less: Facilities Acquisition	57,389.55
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	471,696.67
Less: Capital Outlay	27,826.69
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,365,065.48**

Special Education Indirect Cost Rate: **9.48%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 73255

Report R0416

Swan Valley School District
8380 O'Hern Road
Saginaw MI 48609

Indirect Costs (Operations & Maintenance):	
General Fund	1,388,954.87
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,388,954.87**

Direct Costs:	
General Fund	12,292,308.96
Less: Capital Outlay	9,957.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	16,006.19
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**12,298,358.15**

Special Education Indirect Cost Rate: **11.29%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 73903

Report R0416

Academy for Technology and Enterprise
2102 Weiss Street
Saginaw MI 48602

Indirect Costs (Operations & Maintenance):	
General Fund	213,894.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**213,894.00**

Direct Costs:	
General Fund	2,700,759.00
Less: Capital Outlay	18,918.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,681,841.00**

Special Education Indirect Cost Rate: **7.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 73905

Report R0416

Saginaw County Transition Academy
1000 Tuscola Street
Saginaw MI 48601

Indirect Costs (Operations & Maintenance):	
General Fund	19,565.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**19,565.00**

Direct Costs:	
General Fund	233,828.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	130.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**233,698.00**

Special Education Indirect Cost Rate: **8.37%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 73908

Report R0416

Saginaw Preparatory Academy
5173 Lodge Street
Saginaw MI 48601

Indirect Costs (Operations & Maintenance):	
General Fund	155,895.55
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**155,895.55**

Direct Costs:	
General Fund	1,235,321.39
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	119,500.63
Less: Capital Outlay	4,871.98
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,349,950.04**

Special Education Indirect Cost Rate: **11.55%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 73909

Report R0416

Francis Reh PSA
2201 Owen Street
Saginaw MI 48601

Indirect Costs (Operations & Maintenance):	
General Fund	369,922.70
Less: Capital Outlay	11,615.20
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**358,307.50**

Direct Costs:	
General Fund	2,119,282.74
Less: Capital Outlay	4,741.58
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	159,583.45
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,274,124.61**

Special Education Indirect Cost Rate: **15.76%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 73910

Report R0416

North Saginaw Charter Academy
2332 Trautner Road
Saginaw MI 48604

Indirect Costs (Operations & Maintenance):	
General Fund	1,114,511.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,114,511.00**

Direct Costs:	
General Fund	4,110,755.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	163,045.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,273,800.00**

Special Education Indirect Cost Rate: **26.08%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 73911

Report R0416

Saginaw Learn to Earn Academy
3860 Fashion Square, PO Box 5679
Saginaw MI 48603

Indirect Costs (Operations & Maintenance):	
General Fund	68,492.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**68,492.00**

Direct Costs:	
General Fund	785,197.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**785,197.00**

Special Education Indirect Cost Rate: **8.72%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 74010

Report R0416

Port Huron Area School District
P.O. Box 5013
Port Huron MI 48061

Indirect Costs (Operations & Maintenance):	
General Fund	9,738,916.65
Less: Capital Outlay	36,314.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	22,497.79
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**9,725,100.44**

Direct Costs:	
General Fund	88,005,718.67
Less: Capital Outlay	84,988.99
Less: Facilities Acquisition	108,717.52
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,765,094.57
Less: Capital Outlay	77,505.87
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**90,499,600.86**

Special Education Indirect Cost Rate: **10.75%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 74030

Report R0416

Algonac Community School District
1216 St. Clair Boulevard
Algonac MI 48001

Indirect Costs (Operations & Maintenance):	
General Fund	2,661,153.11
Less: Capital Outlay	13,415.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,647,738.11**

Direct Costs:	
General Fund	15,313,407.64
Less: Capital Outlay	155,093.56
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	882,029.53
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**16,040,343.61**

Special Education Indirect Cost Rate: **16.51%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 74040

Report R0416

Capac Community School District
P.O. Box 700
Capac MI 48014

Indirect Costs (Operations & Maintenance):	
General Fund	1,370,607.48
Less: Capital Outlay	1,425.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,369,182.48**

Direct Costs:	
General Fund	13,007,309.01
Less: Capital Outlay	6,048.37
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	582,212.53
Less: Capital Outlay	7,274.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**13,576,199.17**

Special Education Indirect Cost Rate: **10.09%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 74050

Report R0416

East China School District
1585 Meisner Road
East China MI 48054

Indirect Costs (Operations & Maintenance):	
General Fund	5,125,138.53
Less: Capital Outlay	39,867.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**5,085,271.53**

Direct Costs:	
General Fund	40,020,367.08
Less: Capital Outlay	417,826.50
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,396,254.87
Less: Capital Outlay	98,664.63
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**40,900,130.82**

Special Education Indirect Cost Rate: **12.43%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 74100

Report R0416

Marysville Public Schools
1111 Delaware Avenue
Marysville MI 48040

Indirect Costs (Operations & Maintenance):	
General Fund	2,236,151.36
Less: Capital Outlay	29,826.19
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,206,325.17**

Direct Costs:	
General Fund	18,328,356.84
Less: Capital Outlay	57,185.02
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	566,283.00
Less: Capital Outlay	44,652.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**18,792,802.82**

Special Education Indirect Cost Rate: **11.74%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 74120

Report R0416

Memphis Community Schools
P.O. Box 201
Memphis MI 48041

Indirect Costs (Operations & Maintenance):	
General Fund	808,036.30
Less: Capital Outlay	1,649.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**806,386.33**

Direct Costs:	
General Fund	7,558,420.49
Less: Capital Outlay	206,063.65
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	312,096.46
Less: Capital Outlay	2,963.65
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,661,489.65**

Special Education Indirect Cost Rate: **10.53%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 74130

Report R0416

Yale Public Schools
198 School Drive
Yale MI 48097

Indirect Costs (Operations & Maintenance):	
General Fund	1,917,843.63
Less: Capital Outlay	27,274.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,890,569.63**

Direct Costs:	
General Fund	14,856,036.70
Less: Capital Outlay	242,103.28
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	695,138.43
Less: Capital Outlay	15,214.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**15,293,857.85**

Special Education Indirect Cost Rate: **12.36%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 74901

Report R0416

St. Clair County Learning Academy
499 Range Road, PO Box 1500
Marysville MI 48040

Indirect Costs (Operations & Maintenance):	
General Fund	17,949.64
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**17,949.64**

Direct Costs:	
General Fund	423,597.27
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	21,833.24
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**445,430.51**

Special Education Indirect Cost Rate: **4.03%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 74902

Report R0416

Industrial Technology Academy
PO Box 1500
Marysville MI 48040

Indirect Costs (Operations & Maintenance):	
General Fund	7,242.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**7,242.00**

Direct Costs:	
General Fund	729,786.31
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**729,786.31**

Special Education Indirect Cost Rate: **0.99%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 74903

Report R0416

Landmark Academy
4800 Lapeer Road
Kimball MI 48074

Indirect Costs (Operations & Maintenance):	
General Fund	475,489.86
Less: Capital Outlay	187,568.55
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**287,921.31**

Direct Costs:	
General Fund	3,270,459.18
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,270,459.18**

Special Education Indirect Cost Rate: **8.80%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 74904

Report R0416

Health Careers Academy of St. Clair Coun
PO Box 1500
Marysville MI 48040

Indirect Costs (Operations & Maintenance):	
General Fund	9,930.36
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**9,930.36**

Direct Costs:	
General Fund	711,060.80
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**711,060.80**

Special Education Indirect Cost Rate: **1.40%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 74905

Report R0416

Hospitality Academy of St. Clair County
PO Box 1500
Marysville MI 48040

Indirect Costs (Operations & Maintenance):	
General Fund	2,953.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,953.00**

Direct Costs:	
General Fund	475,796.68
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**475,796.68**

Special Education Indirect Cost Rate: **0.62%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 74906

Report R0416

Blue Water Learning Academy
5202 Taft Road
Algonac MI 48001

Indirect Costs (Operations & Maintenance):	
General Fund	0.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**0.00**

Direct Costs:	
General Fund	192,406.40
Less: Capital Outlay	17,535.82
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**174,870.58**

Special Education Indirect Cost Rate: **0.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 74907

Report R0416

Information Technology Academy of St. Cl
PO Box 1500
Marysville MI 48040

Indirect Costs (Operations & Maintenance):	
General Fund	5,418.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**5,418.00**

Direct Costs:	
General Fund	480,988.93
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**480,988.93**

Special Education Indirect Cost Rate: **1.13%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 74908

Report R0416

Academic Transitional Academy
1520 Michigan Road
Port Huron MI 48060

Indirect Costs (Operations & Maintenance):	
General Fund	57,590.20
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**57,590.20**

Direct Costs:	
General Fund	1,011,912.95
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,011,912.95**

Special Education Indirect Cost Rate: **5.69%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 74909

Report R0416

Public Safety Academy of St. Clair
PO Box 1500
Marysville MI 48040

Indirect Costs (Operations & Maintenance):	
General Fund	4,557.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,557.00**

Direct Costs:	
General Fund	216,133.82
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**216,133.82**

Special Education Indirect Cost Rate: **2.11%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 74910

Report R0416

St Clair Co. Academy of Style
PO Box 1500
Marysville MI 48040

Indirect Costs (Operations & Maintenance):	
General Fund	35,470.40
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**35,470.40**

Direct Costs:	
General Fund	187,429.42
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**187,429.42**

Special Education Indirect Cost Rate: **18.92%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 74911

Report R0416

St. Clair County Intervention Academy
PO Box 1500
Marysville MI 48040

Indirect Costs (Operations & Maintenance):	
General Fund	6,467.86
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**6,467.86**

Direct Costs:	
General Fund	908,004.13
Less: Capital Outlay	4,475.21
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**903,528.92**

Special Education Indirect Cost Rate: **0.72%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 75010

Report R0416

Sturgis Public Schools
107 W. West Street
Sturgis MI 49091

Indirect Costs (Operations & Maintenance):	
General Fund	2,418,368.44
Less: Capital Outlay	2,950.93
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	300.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,415,717.51**

Direct Costs:	
General Fund	22,638,402.86
Less: Capital Outlay	559,590.63
Less: Facilities Acquisition	3,847.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,241,320.65
Less: Capital Outlay	4,280.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**23,312,004.89**

Special Education Indirect Cost Rate: **10.36%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 75020

Report R0416

Burr Oak Community School District
P.O. Box 337
Burr Oak MI 49030

Indirect Costs (Operations & Maintenance):	
General Fund	284,999.15
Less: Capital Outlay	19,878.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**265,121.15**

Direct Costs:	
General Fund	2,450,124.42
Less: Capital Outlay	10,543.11
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	128,421.07
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,568,002.38**

Special Education Indirect Cost Rate: **10.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 75030

Report R0416

Centreville Public Schools
P.O. Box 158
Centreville MI 49032

Indirect Costs (Operations & Maintenance):	
General Fund	758,041.31
Less: Capital Outlay	8,489.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**749,551.46**

Direct Costs:	
General Fund	6,976,317.80
Less: Capital Outlay	109,162.21
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	399,257.83
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,266,413.42**

Special Education Indirect Cost Rate: **10.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 75040

Report R0416

Colon Community School District
400 Dallas Street
Colon MI 49040

Indirect Costs (Operations & Maintenance):	
General Fund	587,731.54
Less: Capital Outlay	1,832.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	12,700.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**598,598.64**

Direct Costs:	
General Fund	5,352,243.46
Less: Capital Outlay	27,131.75
Less: Facilities Acquisition	190.46
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	288,293.89
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,613,215.14**

Special Education Indirect Cost Rate: **10.66%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 75050

Report R0416

Constantine Public School District
664 Canaris St
Constantine MI 49042

Indirect Costs (Operations & Maintenance):	
General Fund	1,269,364.27
Less: Capital Outlay	188,543.26
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,080,821.01**

Direct Costs:	
General Fund	10,609,774.17
Less: Capital Outlay	91,172.98
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	600,351.25
Less: Capital Outlay	15,067.92
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,103,884.52**

Special Education Indirect Cost Rate: **9.73%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 75060

Report R0416

Mendon Community School District
148 Kirby Road
Mendon MI 49072

Indirect Costs (Operations & Maintenance):	
General Fund	692,611.31
Less: Capital Outlay	239.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**692,371.35**

Direct Costs:	
General Fund	4,739,075.14
Less: Capital Outlay	0.00
Less: Facilities Acquisition	3,767.44
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	245,587.91
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,980,895.61**

Special Education Indirect Cost Rate: **13.90%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 75070

Report R0416

White Pigeon Community Schools
410 E. Prairie Avenue
White Pigeon MI 49099

Indirect Costs (Operations & Maintenance):	
General Fund	709,154.38
Less: Capital Outlay	6,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,220.08
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**705,374.46**

Direct Costs:	
General Fund	6,300,322.89
Less: Capital Outlay	2,660.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	328,232.27
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,625,895.16**

Special Education Indirect Cost Rate: **10.65%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 75080

Report R0416

Three Rivers Community Schools
851 6th Avenue
Three Rivers MI 49093

Indirect Costs (Operations & Maintenance):	
General Fund	2,883,243.12
Less: Capital Outlay	60,620.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	10,185.60
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,832,808.72**

Direct Costs:	
General Fund	21,226,507.25
Less: Capital Outlay	248,648.61
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,175,296.08
Less: Capital Outlay	37,178.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**22,115,976.72**

Special Education Indirect Cost Rate: **12.81%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 75100

Report R0416

Nottawa Community School
26438 M-86
Sturgis MI 49091

Indirect Costs (Operations & Maintenance):	
General Fund	124,458.95
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**124,458.95**

Direct Costs:	
General Fund	1,118,334.99
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	9,200.53
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,127,535.52**

Special Education Indirect Cost Rate: **11.04%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 76060

Report R0416

Brown City Community Schools
4349 Second St., PO Box 160
Brown City MI 48416

Indirect Costs (Operations & Maintenance):	
General Fund	923,647.14
Less: Capital Outlay	6,494.97
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**917,152.17**

Direct Costs:	
General Fund	7,416,784.17
Less: Capital Outlay	117,906.97
Less: Facilities Acquisition	360.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	467,503.21
Less: Capital Outlay	8,664.83
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,757,355.58**

Special Education Indirect Cost Rate: **11.82%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 76070

Report R0416

Carsonville-Port Sanilac School District
100 N. Goetze Road
Carsonville MI 48419

Indirect Costs (Operations & Maintenance):	
General Fund	480,590.08
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**480,590.08**

Direct Costs:	
General Fund	4,115,575.72
Less: Capital Outlay	3,568.80
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	235,846.01
Less: Capital Outlay	58.30
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,347,794.63**

Special Education Indirect Cost Rate: **11.05%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 76080

Report R0416

Croswell-Lexington Community Schools
5407 E. Peck Road
Croswell MI 48422

Indirect Costs (Operations & Maintenance):	
General Fund	1,833,222.43
Less: Capital Outlay	2,660.31
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,830,562.12**

Direct Costs:	
General Fund	15,295,599.32
Less: Capital Outlay	282,036.90
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	867,160.94
Less: Capital Outlay	7,447.44
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**15,873,275.92**

Special Education Indirect Cost Rate: **11.53%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 76090

Report R0416

Deckerville Community School District
2633 Black River Street
Deckerville MI 48427

Indirect Costs (Operations & Maintenance):	
General Fund	503,966.51
Less: Capital Outlay	4,854.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**499,112.28**

Direct Costs:	
General Fund	5,176,610.34
Less: Capital Outlay	42,970.56
Less: Facilities Acquisition	35,188.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	322,780.66
Less: Capital Outlay	5,447.49
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,415,784.45**

Special Education Indirect Cost Rate: **9.22%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 76140

Report R0416

Marlette Community Schools
3051 Moore Street
Marlette MI 48453

Indirect Costs (Operations & Maintenance):	
General Fund	875,460.75
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**875,460.75**

Direct Costs:	
General Fund	9,252,496.48
Less: Capital Outlay	63,165.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	596,871.44
Less: Capital Outlay	4,792.69
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,781,410.23**

Special Education Indirect Cost Rate: **8.95%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 76180

Report R0416

Peck Community School District
222 E. Lapeer Street
Peck MI 48466

Indirect Costs (Operations & Maintenance):	
General Fund	431,516.23
Less: Capital Outlay	3,015.54
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**428,500.69**

Direct Costs:	
General Fund	4,415,231.77
Less: Capital Outlay	64,478.70
Less: Facilities Acquisition	267,260.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	183,538.93
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,267,032.00**

Special Education Indirect Cost Rate: **10.04%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 76210

Report R0416

Sandusky Community School District
191 Pine Tree Lane
Sandusky MI 48471

Indirect Costs (Operations & Maintenance):	
General Fund	1,225,786.79
Less: Capital Outlay	28,992.38
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,196,794.41**

Direct Costs:	
General Fund	9,033,390.17
Less: Capital Outlay	34,256.53
Less: Facilities Acquisition	4,639.46
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	641,429.63
Less: Capital Outlay	7,788.83
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,628,134.98**

Special Education Indirect Cost Rate: **12.43%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 77010

Report R0416

Manistique Area Schools
100 N. Cedar Street
Manistique MI 49854

Indirect Costs (Operations & Maintenance):	
General Fund	1,158,879.07
Less: Capital Outlay	10,340.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,148,539.07**

Direct Costs:	
General Fund	7,301,605.12
Less: Capital Outlay	83,709.18
Less: Facilities Acquisition	16,812.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	392,178.98
Less: Capital Outlay	3,000.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,590,262.42**

Special Education Indirect Cost Rate: **15.13%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 78020

Report R0416

Byron Area Schools
312 W. Maple Street
Byron MI 48418

Indirect Costs (Operations & Maintenance):	
General Fund	1,068,269.45
Less: Capital Outlay	9,577.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,058,692.45**

Direct Costs:	
General Fund	9,226,331.01
Less: Capital Outlay	98,210.01
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	564,252.23
Less: Capital Outlay	7,359.92
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,685,013.31**

Special Education Indirect Cost Rate: **10.93%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 78030

Report R0416

Durand Area Schools
310 N. Saginaw Street
Durand MI 48429

Indirect Costs (Operations & Maintenance):	
General Fund	1,297,090.80
Less: Capital Outlay	11,238.30
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,285,852.50**

Direct Costs:	
General Fund	12,805,348.26
Less: Capital Outlay	28,403.57
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	593,337.22
Less: Capital Outlay	10,981.25
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**13,359,300.66**

Special Education Indirect Cost Rate: **9.63%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 78040

Report R0416

Laingsburg Community School District
205 S. Woodhull St.
Laingsburg MI 48848

Indirect Costs (Operations & Maintenance):	
General Fund	1,157,288.86
Less: Capital Outlay	20,225.15
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,137,063.71**

Direct Costs:	
General Fund	8,552,501.44
Less: Capital Outlay	120,097.45
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	358,084.04
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,790,488.03**

Special Education Indirect Cost Rate: **12.94%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 78060

Report R0416

Morrice Area Schools
111 Mason Street
Morrice MI 48857

Indirect Costs (Operations & Maintenance):	
General Fund	490,249.44
Less: Capital Outlay	304.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,125.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**491,070.44**

Direct Costs:	
General Fund	4,275,040.26
Less: Capital Outlay	139,201.01
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	214,071.15
Less: Capital Outlay	2,498.96
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,347,411.44**

Special Education Indirect Cost Rate: **11.30%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 78070

Report R0416

New Lothrop Area Public Schools
P.O. Box 339
New Lothrop MI 48460

Indirect Costs (Operations & Maintenance):	
General Fund	652,340.14
Less: Capital Outlay	30,299.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**622,040.34**

Direct Costs:	
General Fund	5,075,672.00
Less: Capital Outlay	14,835.15
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	276,773.71
Less: Capital Outlay	1,839.44
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,335,771.12**

Special Education Indirect Cost Rate: **11.66%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 78080

Report R0416

Perry Public School District
P.O. Box 900
Perry MI 48872

Indirect Costs (Operations & Maintenance):	
General Fund	1,564,490.09
Less: Capital Outlay	19,513.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,544,977.06**

Direct Costs:	
General Fund	13,632,638.20
Less: Capital Outlay	303,489.75
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	492,764.83
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**13,821,913.28**

Special Education Indirect Cost Rate: **11.18%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 78100

Report R0416

Corunna Public School District
124 N. Shiawassee Street
Corunna MI 48817

Indirect Costs (Operations & Maintenance):	
General Fund	2,032,551.66
Less: Capital Outlay	22,358.66
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,010,193.00**

Direct Costs:	
General Fund	16,163,934.97
Less: Capital Outlay	192,703.92
Less: Facilities Acquisition	3,748.32
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	930,363.40
Less: Capital Outlay	8,449.13
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**16,889,397.00**

Special Education Indirect Cost Rate: **11.90%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 78110

Report R0416

Owosso Public Schools
P.O. Box 340
Owosso MI 48867

Indirect Costs (Operations & Maintenance):	
General Fund	3,131,024.43
Less: Capital Outlay	11,495.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,119,529.43**

Direct Costs:	
General Fund	28,645,377.60
Less: Capital Outlay	29,858.72
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,242,234.63
Less: Capital Outlay	39,735.27
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**29,818,018.24**

Special Education Indirect Cost Rate: **10.46%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 79010

Report R0416

Akron-Fairgrove Schools
P.O. Box 217
Fairgrove MI 48733

Indirect Costs (Operations & Maintenance):	
General Fund	422,279.52
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**422,279.52**

Direct Costs:	
General Fund	2,462,686.38
Less: Capital Outlay	5,433.44
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	116,229.35
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,573,482.29**

Special Education Indirect Cost Rate: **16.41%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 79020

Report R0416

Caro Community Schools
301 N. Hooper Street
Caro MI 48723

Indirect Costs (Operations & Maintenance):	
General Fund	1,463,442.91
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	64,873.05
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,528,315.96**

Direct Costs:	
General Fund	15,009,521.86
Less: Capital Outlay	19,225.70
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	725,079.35
Less: Capital Outlay	116,076.33
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**15,599,299.18**

Special Education Indirect Cost Rate: **9.80%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 79030

Report R0416

Cass City Public Schools
4868 N. Seeger Street
Cass City MI 48726

Indirect Costs (Operations & Maintenance):	
General Fund	2,069,569.63
Less: Capital Outlay	1,224,462.02
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**845,107.61**

Direct Costs:	
General Fund	9,876,046.79
Less: Capital Outlay	146,585.48
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	523,011.37
Less: Capital Outlay	175.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,252,297.68**

Special Education Indirect Cost Rate: **8.24%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 79080

Report R0416

Kingston Community School District
5790 State Street
Kingston MI 48741

Indirect Costs (Operations & Maintenance):	
General Fund	600,977.79
Less: Capital Outlay	1,720.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	3,341.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**602,598.29**

Direct Costs:	
General Fund	4,502,641.19
Less: Capital Outlay	68,727.46
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	236,870.30
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,670,784.03**

Special Education Indirect Cost Rate: **12.90%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 79090

Report R0416

Mayville Community School District
6250 Fulton Street
Mayville MI 48744

Indirect Costs (Operations & Maintenance):	
General Fund	847,523.61
Less: Capital Outlay	1,326.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**846,197.61**

Direct Costs:	
General Fund	7,416,297.86
Less: Capital Outlay	64,571.70
Less: Facilities Acquisition	45.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	409,571.60
Less: Capital Outlay	366.17
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,760,885.99**

Special Education Indirect Cost Rate: **10.90%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 79100

Report R0416

Millington Community Schools
8780 Dean Drive
Millington MI 48746

Indirect Costs (Operations & Maintenance):	
General Fund	1,340,221.73
Less: Capital Outlay	783.08
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,339,438.65**

Direct Costs:	
General Fund	10,403,788.20
Less: Capital Outlay	53,642.78
Less: Facilities Acquisition	91,071.71
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	638,821.30
Less: Capital Outlay	6,016.91
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,891,878.10**

Special Education Indirect Cost Rate: **12.30%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 79110

Report R0416

Reese Public Schools
P.O. Box 389
Reese MI 48757

Indirect Costs (Operations & Maintenance):	
General Fund	876,572.90
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**876,572.90**

Direct Costs:	
General Fund	7,174,682.19
Less: Capital Outlay	14,147.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	436,012.50
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,596,547.69**

Special Education Indirect Cost Rate: **11.54%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 79145

Report R0416

Unionville-Sebewaing Area S.D.
2203 Wildner Road
Sebewaing MI 48759

Indirect Costs (Operations & Maintenance):	
General Fund	888,817.99
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**888,817.99**

Direct Costs:	
General Fund	5,981,198.78
Less: Capital Outlay	25,122.26
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	363,122.55
Less: Capital Outlay	5,456.57
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,313,742.50**

Special Education Indirect Cost Rate: **14.08%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 79150

Report R0416

Vassar Public Schools
220 Athletic Street
Vassar MI 48768

Indirect Costs (Operations & Maintenance):	
General Fund	1,330,975.53
Less: Capital Outlay	10,179.46
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,320,796.07**

Direct Costs:	
General Fund	13,779,157.32
Less: Capital Outlay	95,872.04
Less: Facilities Acquisition	136,310.67
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	569,779.11
Less: Capital Outlay	4,324.28
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**14,112,429.44**

Special Education Indirect Cost Rate: **9.36%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 80010

Report R0416

South Haven Public Schools
554 Green Street
South Haven MI 49090

Indirect Costs (Operations & Maintenance):	
General Fund	1,987,390.91
Less: Capital Outlay	68,287.03
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	306.67
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,919,410.55**

Direct Costs:	
General Fund	15,740,284.02
Less: Capital Outlay	103,922.23
Less: Facilities Acquisition	48,232.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,047,868.53
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**16,635,997.64**

Special Education Indirect Cost Rate: **11.54%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 80020

Report R0416

Bangor Public Schools (Van Buren)
801 W. Arlington Street
Bangor MI 49013

Indirect Costs (Operations & Maintenance):	
General Fund	1,272,493.13
Less: Capital Outlay	52,208.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,220,284.78**

Direct Costs:	
General Fund	12,324,667.54
Less: Capital Outlay	189,927.02
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	671,714.80
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**12,806,455.32**

Special Education Indirect Cost Rate: **9.53%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 80040

Report R0416

Covert Public Schools
35323 M-140 Highway
Covert MI 49043

Indirect Costs (Operations & Maintenance):	
General Fund	1,647,229.28
Less: Capital Outlay	48,310.47
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,598,918.81**

Direct Costs:	
General Fund	9,526,113.48
Less: Capital Outlay	103,060.49
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	479,235.60
Less: Capital Outlay	26,921.93
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,875,366.66**

Special Education Indirect Cost Rate: **16.19%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 80050

Report R0416

Decatur Public Schools
110 Cedar Street
Decatur MI 49045

Indirect Costs (Operations & Maintenance):	
General Fund	910,972.59
Less: Capital Outlay	6,450.61
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**904,521.98**

Direct Costs:	
General Fund	8,112,250.76
Less: Capital Outlay	43,445.76
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	471,909.10
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,540,714.10**

Special Education Indirect Cost Rate: **10.59%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 80090

Report R0416

Bloomingdale Public School District
P.O. Box 217
Bloomingdale MI 49026

Indirect Costs (Operations & Maintenance):	
General Fund	1,077,933.44
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,077,933.44**

Direct Costs:	
General Fund	10,490,681.46
Less: Capital Outlay	185,682.92
Less: Facilities Acquisition	87,159.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	656,840.10
Less: Capital Outlay	6,274.62
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,868,405.02**

Special Education Indirect Cost Rate: **9.92%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 80110

Report R0416

Gobles Public School District
P.O. Box 412
Gobles MI 49055

Indirect Costs (Operations & Maintenance):	
General Fund	702,980.72
Less: Capital Outlay	3,171.27
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**699,809.45**

Direct Costs:	
General Fund	6,813,016.99
Less: Capital Outlay	30,621.95
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	317,880.00
Less: Capital Outlay	823.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,099,452.04**

Special Education Indirect Cost Rate: **9.86%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 80120

Report R0416

Hartford Public School District
115 School Street
Hartford MI 49057

Indirect Costs (Operations & Maintenance):	
General Fund	1,053,278.80
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,053,278.80**

Direct Costs:	
General Fund	11,228,379.26
Less: Capital Outlay	55,327.60
Less: Facilities Acquisition	29,467.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	680,627.00
Less: Capital Outlay	8,512.03
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,815,699.13**

Special Education Indirect Cost Rate: **8.91%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 80130

Report R0416

Lawrence Public School District
650 W. St. Joseph Street
Lawrence MI 49064

Indirect Costs (Operations & Maintenance):	
General Fund	590,910.86
Less: Capital Outlay	117.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**590,792.96**

Direct Costs:	
General Fund	5,649,307.23
Less: Capital Outlay	89,854.72
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	272,154.84
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,831,607.35**

Special Education Indirect Cost Rate: **10.13%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 80140

Report R0416

Lawton Community School District
101 Primary Way
Lawton MI 49065

Indirect Costs (Operations & Maintenance):	
General Fund	1,210,543.10
Less: Capital Outlay	36,052.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,174,490.76**

Direct Costs:	
General Fund	7,195,787.37
Less: Capital Outlay	309,909.95
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	441,308.68
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,327,186.10**

Special Education Indirect Cost Rate: **16.03%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 80150

Report R0416

Mattawan Consolidated School
56720 Murray Street
Mattawan MI 49071

Indirect Costs (Operations & Maintenance):	
General Fund	2,274,371.34
Less: Capital Outlay	239.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,274,131.38**

Direct Costs:	
General Fund	25,424,438.01
Less: Capital Outlay	140,741.00
Less: Facilities Acquisition	337,267.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,048,331.20
Less: Capital Outlay	582.21
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**25,994,178.25**

Special Education Indirect Cost Rate: **8.75%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 80160

Report R0416

Paw Paw Public School District
119 Johnson Street
Paw Paw MI 49079

Indirect Costs (Operations & Maintenance):	
General Fund	1,935,684.83
Less: Capital Outlay	91,199.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,844,485.23**

Direct Costs:	
General Fund	16,049,739.26
Less: Capital Outlay	146,806.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	915,852.96
Less: Capital Outlay	45,716.96
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**16,773,069.26**

Special Education Indirect Cost Rate: **11.00%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 80240

Report R0416

Bangor Township S/D #8
35594 66th Street
Bangor MI 49013

Indirect Costs (Operations & Maintenance):	
General Fund	14,400.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**14,400.00**

Direct Costs:	
General Fund	139,557.00
Less: Capital Outlay	554.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**139,003.00**

Special Education Indirect Cost Rate: **10.36%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 81010

Report R0416

Ann Arbor Public Schools
P.O. Box 1188
Ann Arbor MI 48106

Indirect Costs (Operations & Maintenance):	
General Fund	17,189,116.81
Less: Capital Outlay	10,220.14
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**17,178,896.67**

Direct Costs:	
General Fund	167,971,544.04
Less: Capital Outlay	109,404.54
Less: Facilities Acquisition	30,800.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,243,568.19
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**172,074,907.46**

Special Education Indirect Cost Rate: **9.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 81020

Report R0416

School District of Ypsilanti
1885 Packard Road
Ypsilanti MI 48197

Indirect Costs (Operations & Maintenance):	
General Fund	5,501,242.77
Less: Capital Outlay	67,472.28
Special Education Fund	56,967.77
Less: Capital Outlay	0.00
School Lunch Fund	16,857.55
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**5,507,595.81**

Direct Costs:	
General Fund	42,361,026.75
Less: Capital Outlay	148,983.13
Less: Facilities Acquisition	0.00
Special Education Fund	1,875,228.28
Less: Capital Outlay	1,440.02
Less: Facilities Acquisition	0.00
School Lunch Fund	1,523,500.62
Less: Capital Outlay	6,340.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**45,602,992.50**

Special Education Indirect Cost Rate: **12.08%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 81040

Report R0416

Chelsea School District
500 E. Washington Street
Chelsea MI 48118

Indirect Costs (Operations & Maintenance):	
General Fund	2,818,587.24
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,818,587.24**

Direct Costs:	
General Fund	21,618,877.96
Less: Capital Outlay	34,190.66
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	932,565.63
Less: Capital Outlay	2,927.63
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**22,514,325.30**

Special Education Indirect Cost Rate: **12.52%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 81050

Report R0416

Dexter Community School District
7714 Ann Arbor Street
Dexter MI 48130

Indirect Costs (Operations & Maintenance):	
General Fund	3,468,636.92
Less: Capital Outlay	15,159.18
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	2,082.74
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,455,560.48**

Direct Costs:	
General Fund	29,031,212.48
Less: Capital Outlay	417,057.83
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,407,672.88
Less: Capital Outlay	19,407.20
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**30,002,420.33**

Special Education Indirect Cost Rate: **11.52%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 81070

Report R0416

Lincoln Consolidated School District
8970 Whittaker Road
Ypsilanti MI 48197

Indirect Costs (Operations & Maintenance):	
General Fund	4,423,558.26
Less: Capital Outlay	78,892.72
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,344,665.54**

Direct Costs:	
General Fund	41,660,928.72
Less: Capital Outlay	188,819.98
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,427,898.98
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**42,900,007.72**

Special Education Indirect Cost Rate: **10.13%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 81080

Report R0416

Manchester Community Schools
410 City Road
Manchester MI 48158

Indirect Costs (Operations & Maintenance):	
General Fund	1,511,000.04
Less: Capital Outlay	7,194.32
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,503,805.72**

Direct Costs:	
General Fund	10,187,340.15
Less: Capital Outlay	204,627.67
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	363,281.71
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,345,994.19**

Special Education Indirect Cost Rate: **14.54%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 81100

Report R0416

Milan Area Schools
100 Big Red Drive
Milan MI 48160

Indirect Costs (Operations & Maintenance):	
General Fund	2,660,653.64
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,660,653.64**

Direct Costs:	
General Fund	17,864,928.31
Less: Capital Outlay	77,177.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	899,828.35
Less: Capital Outlay	34,493.68
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**18,653,085.98**

Special Education Indirect Cost Rate: **14.26%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 81120

Report R0416

Saline Area Schools
200 N. Ann Arbor Street
Saline MI 48176

Indirect Costs (Operations & Maintenance):	
General Fund	4,894,190.26
Less: Capital Outlay	26,891.86
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,867,298.40**

Direct Costs:	
General Fund	41,771,212.60
Less: Capital Outlay	377,179.75
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,538,166.70
Less: Capital Outlay	5,100.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**42,927,099.55**

Special Education Indirect Cost Rate: **11.34%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 81140

Report R0416

Whitmore Lake Public Schools
8845 Whitmore Lake Road
Whitmore Lake MI 48189

Indirect Costs (Operations & Maintenance):	
General Fund	1,424,235.15
Less: Capital Outlay	6,826.39
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	5,396.48
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,422,805.24**

Direct Costs:	
General Fund	10,750,428.35
Less: Capital Outlay	62,720.04
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	539,364.70
Less: Capital Outlay	4,882.54
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**11,222,190.47**

Special Education Indirect Cost Rate: **12.68%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 81150

Report R0416

Willow Run Community Schools
235 Spencer lane
Ypsilanti MI 48198

Indirect Costs (Operations & Maintenance):	
General Fund	3,523,198.16
Less: Capital Outlay	68,600.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,454,598.16**

Direct Costs:	
General Fund	24,380,077.33
Less: Capital Outlay	14,904.28
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,162,001.20
Less: Capital Outlay	1,947.77
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**25,525,226.48**

Special Education Indirect Cost Rate: **13.53%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 81901

Report R0416

Honey Creek Community School
PO Box 1406
Ann Arbor MI 48106

Indirect Costs (Operations & Maintenance):	
General Fund	69,099.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**69,099.00**

Direct Costs:	
General Fund	1,310,255.00
Less: Capital Outlay	1,983.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,308,272.00**

Special Education Indirect Cost Rate: **5.28%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 81902

Report R0416

Central Academy
2459 S. Industrial Highway
Ann Arbor MI 48104

Indirect Costs (Operations & Maintenance):	
General Fund	607,396.45
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**607,396.45**

Direct Costs:	
General Fund	2,496,660.71
Less: Capital Outlay	2,103.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	186,924.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,681,481.71**

Special Education Indirect Cost Rate: **22.65%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 81903

Report R0416

Washtenaw Technical Middle College
P.O. Box D-1
Ann Arbor MI 48106

Indirect Costs (Operations & Maintenance):	
General Fund	112,628.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**112,628.00**

Direct Costs:	
General Fund	2,422,022.91
Less: Capital Outlay	7,488.71
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,414,534.20**

Special Education Indirect Cost Rate: **4.66%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 81904

Report R0416

Ann Arbor Learning Community
3980 Research Park Drive
Ann Arbor MI 48108

Indirect Costs (Operations & Maintenance):	
General Fund	371,866.63
Less: Capital Outlay	5,745.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**366,121.63**

Direct Costs:	
General Fund	900,962.93
Less: Capital Outlay	12,031.01
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**888,931.92**

Special Education Indirect Cost Rate: **41.19%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 81905

Report R0416

South Arbor Charter Academy
8200 Carpenter Road
Ypsilanti MI 48197

Indirect Costs (Operations & Maintenance):	
General Fund	1,358,932.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,358,932.00**

Direct Costs:	
General Fund	3,757,065.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	88,882.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,845,947.00**

Special Education Indirect Cost Rate: **35.33%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 81906

Report R0416

Fortis Academy
3875 Golfside Drive
Ypsilanti MI 48197

Indirect Costs (Operations & Maintenance):	
General Fund	1,364,027.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,364,027.00**

Direct Costs:	
General Fund	3,873,483.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	117,120.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,990,603.00**

Special Education Indirect Cost Rate: **34.18%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 81907

Report R0416

Victory Academy Charter School
855 Jefferson
Ypsilanti MI 48197

Indirect Costs (Operations & Maintenance):	
General Fund	164,614.00
Less: Capital Outlay	6,315.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**158,299.00**

Direct Costs:	
General Fund	1,026,914.00
Less: Capital Outlay	55,028.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	25,755.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**997,641.00**

Special Education Indirect Cost Rate: **15.87%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 81908

Report R0416

Eastern Washtenaw Multicultural Academy
5550 Platt Road
Ann Arbor MI 48108

Indirect Costs (Operations & Maintenance):	
General Fund	294,668.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**294,668.00**

Direct Costs:	
General Fund	958,300.00
Less: Capital Outlay	59,360.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	61,534.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**960,474.00**

Special Education Indirect Cost Rate: **30.68%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82010

Report R0416

Detroit City School District
3011 W Grand Blvd,Fisher 14th Fl
Detroit MI 48202

Indirect Costs (Operations & Maintenance):	
General Fund	183,698,007.32
Less: Capital Outlay	1,446,540.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**182,251,466.34**

Direct Costs:	
General Fund	1,202,844,248.08
Less: Capital Outlay	3,512,005.25
Less: Facilities Acquisition	1,708,548.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	40,763,406.31
Less: Capital Outlay	131,119.93
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,238,255,980.23**

Special Education Indirect Cost Rate: **14.72%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82020

Report R0416

Allen Park Public Schools
9601 Vine Avenue
Allen Park MI 48101

Indirect Costs (Operations & Maintenance):	
General Fund	3,290,925.04
Less: Capital Outlay	4,682.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,286,242.12**

Direct Costs:	
General Fund	25,696,880.68
Less: Capital Outlay	31,415.51
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,054,618.26
Less: Capital Outlay	12,668.57
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**26,707,414.86**

Special Education Indirect Cost Rate: **12.30%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82030

Report R0416

Dearborn City School District
18700 Audette Street
Dearborn MI 48124

Indirect Costs (Operations & Maintenance):	
General Fund	23,063,246.51
Less: Capital Outlay	89,495.06
Special Education Fund	4,221.43
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**22,977,972.88**

Direct Costs:	
General Fund	162,180,445.34
Less: Capital Outlay	1,195,141.32
Less: Facilities Acquisition	0.00
Special Education Fund	8,042,344.75
Less: Capital Outlay	19,411.83
Less: Facilities Acquisition	0.00
School Lunch Fund	5,008,675.29
Less: Capital Outlay	41,775.20
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**173,975,137.03**

Special Education Indirect Cost Rate: **13.21%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82040

Report R0416

Dearborn Heights School District #7
20629 Annapolis Street
Dearborn Heights MI 48125

Indirect Costs (Operations & Maintenance):	
General Fund	3,129,883.96
Less: Capital Outlay	113,325.64
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,016,558.32**

Direct Costs:	
General Fund	21,026,671.04
Less: Capital Outlay	290,310.89
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,003,815.01
Less: Capital Outlay	12,789.58
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**21,727,385.58**

Special Education Indirect Cost Rate: **13.88%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82045

Report R0416

Melvindale-North Allen Park Schools
18530 Prospect Street
Melvindale MI 48122

Indirect Costs (Operations & Maintenance):	
General Fund	2,847,832.03
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,847,832.03**

Direct Costs:	
General Fund	22,586,581.06
Less: Capital Outlay	0.00
Less: Facilities Acquisition	299,976.42
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	926,666.01
Less: Capital Outlay	46,359.29
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**23,166,911.36**

Special Education Indirect Cost Rate: **12.29%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82050

Report R0416

Garden City School District
1333 Radcliff Street
Garden City MI 48135

Indirect Costs (Operations & Maintenance):	
General Fund	4,992,893.53
Less: Capital Outlay	42,184.27
Special Education Fund	193,144.08
Less: Capital Outlay	12,412.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**5,131,441.34**

Direct Costs:	
General Fund	42,171,029.30
Less: Capital Outlay	171,143.78
Less: Facilities Acquisition	58,949.39
Special Education Fund	15,079,852.81
Less: Capital Outlay	15,235.10
Less: Facilities Acquisition	40,706.83
School Lunch Fund	1,344,215.47
Less: Capital Outlay	11,277.08
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**58,297,785.40**

Special Education Indirect Cost Rate: **8.80%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82055

Report R0416

Grosse Pointe Public Schools
389 St. Clair Avenue
Grosse Pointe MI 48230

Indirect Costs (Operations & Maintenance):	
General Fund	12,341,158.86
Less: Capital Outlay	75,080.35
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**12,266,078.51**

Direct Costs:	
General Fund	89,128,542.56
Less: Capital Outlay	2,195,970.37
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,331,162.64
Less: Capital Outlay	1,595.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**88,262,139.83**

Special Education Indirect Cost Rate: **13.90%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82060

Report R0416

Hamtramck Public Schools
P.O. Box 12012
Hamtramck MI 48212

Indirect Costs (Operations & Maintenance):	
General Fund	3,823,848.55
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	17,092.01
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,840,940.56**

Direct Costs:	
General Fund	24,977,113.71
Less: Capital Outlay	26,240.36
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,013,457.78
Less: Capital Outlay	6,084.07
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**25,958,247.06**

Special Education Indirect Cost Rate: **14.80%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82070

Report R0416

Highland Park City Schools
20 Bartlett Street
Highland Park MI 48203

Indirect Costs (Operations & Maintenance):	
General Fund	5,815,687.94
Less: Capital Outlay	19,538.60
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**5,796,149.34**

Direct Costs:	
General Fund	26,424,452.92
Less: Capital Outlay	163,961.40
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,299,315.18
Less: Capital Outlay	17,075.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**27,542,731.70**

Special Education Indirect Cost Rate: **21.04%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82080

Report R0416

School District of the City of Inkster
29115 Carlysle Street
Inkster MI 48141

Indirect Costs (Operations & Maintenance):	
General Fund	4,102,516.08
Less: Capital Outlay	871,348.11
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,231,167.97**

Direct Costs:	
General Fund	18,043,374.07
Less: Capital Outlay	149,342.55
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	836,099.75
Less: Capital Outlay	24,042.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**18,706,089.27**

Special Education Indirect Cost Rate: **17.27%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82090

Report R0416

Lincoln Park Public Schools
1650 Champaign Road
Lincoln Park MI 48146

Indirect Costs (Operations & Maintenance):	
General Fund	6,445,940.06
Less: Capital Outlay	21,743.79
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	8,529.18
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**6,432,725.45**

Direct Costs:	
General Fund	38,806,186.08
Less: Capital Outlay	218,126.55
Less: Facilities Acquisition	0.00
Special Education Fund	6,248,001.44
Less: Capital Outlay	14,224.15
Less: Facilities Acquisition	0.00
School Lunch Fund	1,628,372.88
Less: Capital Outlay	76,888.89
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**46,373,320.81**

Special Education Indirect Cost Rate: **13.87%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82095

Report R0416

Livonia Public Schools
15125 Farmington Road
Livonia MI 48154

Indirect Costs (Operations & Maintenance):	
General Fund	18,058,281.59
Less: Capital Outlay	287,977.66
Special Education Fund	629,700.33
Less: Capital Outlay	9,537.16
School Lunch Fund	77,784.02
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**18,468,251.12**

Direct Costs:	
General Fund	146,242,127.48
Less: Capital Outlay	1,456,737.66
Less: Facilities Acquisition	80,162.36
Special Education Fund	16,886,423.84
Less: Capital Outlay	56,787.84
Less: Facilities Acquisition	0.00
School Lunch Fund	3,804,994.37
Less: Capital Outlay	198,233.56
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**165,141,624.27**

Special Education Indirect Cost Rate: **11.18%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82100

Report R0416

Plymouth-Canton Community Schools
454 S. Harvey Street
Plymouth MI 48170

Indirect Costs (Operations & Maintenance):	
General Fund	18,248,893.60
Less: Capital Outlay	92,560.49
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**18,156,333.11**

Direct Costs:	
General Fund	145,336,416.17
Less: Capital Outlay	240,757.20
Less: Facilities Acquisition	2,942.84
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	4,132,294.99
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**149,225,011.12**

Special Education Indirect Cost Rate: **12.17%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82110

Report R0416

Redford Union School District
18499 Beech Daly Road
Redford MI 48240

Indirect Costs (Operations & Maintenance):	
General Fund	4,881,063.32
Less: Capital Outlay	2,939.92
Special Education Fund	62,565.60
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,940,689.00**

Direct Costs:	
General Fund	28,383,790.05
Less: Capital Outlay	3,587.00
Less: Facilities Acquisition	0.00
Special Education Fund	10,737,244.33
Less: Capital Outlay	57,348.46
Less: Facilities Acquisition	0.00
School Lunch Fund	1,219,476.30
Less: Capital Outlay	1,889.36
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**40,277,685.86**

Special Education Indirect Cost Rate: **12.27%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82120

Report R0416

River Rouge School District
1460 W. Coolidge Highway
River Rouge MI 48218

Indirect Costs (Operations & Maintenance):	
General Fund	2,277,801.95
Less: Capital Outlay	2,965.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,274,836.95**

Direct Costs:	
General Fund	14,741,536.24
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	883,469.15
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**15,625,005.39**

Special Education Indirect Cost Rate: **14.56%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82130

Report R0416

Romulus Community Schools
36540 Grant Road
Romulus MI 48174

Indirect Costs (Operations & Maintenance):	
General Fund	5,408,677.27
Less: Capital Outlay	59,201.14
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**5,349,476.13**

Direct Costs:	
General Fund	34,971,386.68
Less: Capital Outlay	5,343.06
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,373,390.30
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**36,339,433.92**

Special Education Indirect Cost Rate: **14.72%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82140

Report R0416

South Redford School District
26141 Schoolcraft
Redford MI 48239

Indirect Costs (Operations & Maintenance):	
General Fund	3,598,804.24
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,598,804.24**

Direct Costs:	
General Fund	27,053,592.21
Less: Capital Outlay	4,575.55
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,037,376.85
Less: Capital Outlay	7,482.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**28,078,911.51**

Special Education Indirect Cost Rate: **12.82%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82150

Report R0416

Taylor School District
23033 Northline Road
Taylor MI 48180

Indirect Costs (Operations & Maintenance):	
General Fund	12,272,158.27
Less: Capital Outlay	22,826.49
Special Education Fund	16,283.00
Less: Capital Outlay	0.00
School Lunch Fund	10,572.69
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**12,276,187.47**

Direct Costs:	
General Fund	80,567,023.85
Less: Capital Outlay	296,357.11
Less: Facilities Acquisition	0.00
Special Education Fund	3,028,522.71
Less: Capital Outlay	10,496.46
Less: Facilities Acquisition	0.00
School Lunch Fund	3,102,800.42
Less: Capital Outlay	14,932.43
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**86,376,560.98**

Special Education Indirect Cost Rate: **14.21%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82155

Report R0416

Trenton Public Schools
2603 Charlton Road
Trenton MI 48183

Indirect Costs (Operations & Maintenance):	
General Fund	3,407,961.83
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,407,961.83**

Direct Costs:	
General Fund	24,563,800.15
Less: Capital Outlay	71,869.28
Less: Facilities Acquisition	0.00
Special Education Fund	3,958,636.63
Less: Capital Outlay	63,707.57
Less: Facilities Acquisition	0.00
School Lunch Fund	766,809.29
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**29,153,669.22**

Special Education Indirect Cost Rate: **11.69%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82160

Report R0416

Wayne-Westland Community School District
36745 Marquette Street
Westland MI 48185

Indirect Costs (Operations & Maintenance):	
General Fund	16,543,333.62
Less: Capital Outlay	198,792.42
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**16,344,541.20**

Direct Costs:	
General Fund	108,264,818.11
Less: Capital Outlay	1,119,238.87
Less: Facilities Acquisition	0.00
Special Education Fund	11,544,913.60
Less: Capital Outlay	36,971.71
Less: Facilities Acquisition	0.00
School Lunch Fund	3,937,439.81
Less: Capital Outlay	15,460.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**122,575,500.94**

Special Education Indirect Cost Rate: **13.33%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82170

Report R0416

Wyandotte City School District
P.O. Box 130
Wyandotte MI 48192

Indirect Costs (Operations & Maintenance):	
General Fund	5,033,390.07
Less: Capital Outlay	32,493.02
Special Education Fund	575,433.94
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**5,576,330.99**

Direct Costs:	
General Fund	31,049,161.53
Less: Capital Outlay	19,219.55
Less: Facilities Acquisition	0.00
Special Education Fund	16,646,088.45
Less: Capital Outlay	58,416.73
Less: Facilities Acquisition	0.00
School Lunch Fund	1,276,273.86
Less: Capital Outlay	35,307.44
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**48,858,580.12**

Special Education Indirect Cost Rate: **11.41%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82180

Report R0416

Flat Rock Community Schools
28639 Division St.
Flat Rock MI 48134

Indirect Costs (Operations & Maintenance):	
General Fund	2,053,666.54
Less: Capital Outlay	162,305.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	25,000.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,916,361.04**

Direct Costs:	
General Fund	14,070,919.62
Less: Capital Outlay	173,671.14
Less: Facilities Acquisition	6,312.42
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	486,493.26
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**14,377,429.32**

Special Education Indirect Cost Rate: **13.33%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82230

Report R0416

Crestwood School District
1501 N. Beech Daly Road
Dearborn Heights MI 48127

Indirect Costs (Operations & Maintenance):	
General Fund	2,991,435.51
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	1,315.02
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,992,750.53**

Direct Costs:	
General Fund	24,766,733.02
Less: Capital Outlay	494,908.21
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,181,468.59
Less: Capital Outlay	18,610.25
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**25,434,683.15**

Special Education Indirect Cost Rate: **11.77%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82240

Report R0416

Westwood Community Schools
3335 S. Beech Daly Road
Dearborn Heights MI 48125

Indirect Costs (Operations & Maintenance):	
General Fund	2,458,116.19
Less: Capital Outlay	5,606.22
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,452,509.97**

Direct Costs:	
General Fund	20,798,477.11
Less: Capital Outlay	101,956.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	965,130.57
Less: Capital Outlay	718.76
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**21,660,932.92**

Special Education Indirect Cost Rate: **11.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82250

Report R0416

Ecorse Public School District
4024 W. Jefferson Avenue
Ecorse MI 48229

Indirect Costs (Operations & Maintenance):	
General Fund	2,184,866.55
Less: Capital Outlay	3,692.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,181,173.87**

Direct Costs:	
General Fund	9,049,102.88
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	747,854.72
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,796,957.60**

Special Education Indirect Cost Rate: **22.26%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82290

Report R0416

Gibraltar School District
19370 Vreeland Road
Woodhaven MI 48183

Indirect Costs (Operations & Maintenance):	
General Fund	4,016,764.50
Less: Capital Outlay	7,812.74
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	31,050.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,040,001.76**

Direct Costs:	
General Fund	24,616,739.22
Less: Capital Outlay	261,169.98
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,390,861.13
Less: Capital Outlay	95,266.78
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**25,651,163.59**

Special Education Indirect Cost Rate: **15.75%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82300

Report R0416

Grosse Ile Township Schools
23276 E. River Road
Grosse Ile MI 48138

Indirect Costs (Operations & Maintenance):	
General Fund	2,300,984.85
Less: Capital Outlay	10,460.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,290,524.85**

Direct Costs:	
General Fund	16,379,935.64
Less: Capital Outlay	45,294.04
Less: Facilities Acquisition	281.11
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	599,536.40
Less: Capital Outlay	26,807.40
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**16,907,089.49**

Special Education Indirect Cost Rate: **13.55%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82320

Report R0416

City of Harper Woods Schools
20225 Beaconsfield Street
Harper Woods MI 48225

Indirect Costs (Operations & Maintenance):	
General Fund	1,447,564.08
Less: Capital Outlay	824.46
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,446,739.62**

Direct Costs:	
General Fund	9,960,778.97
Less: Capital Outlay	39,554.97
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	348,005.90
Less: Capital Outlay	8,439.75
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,260,790.15**

Special Education Indirect Cost Rate: **14.10%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82340

Report R0416

Huron School District
32044 Huron River Drive
New Boston MI 48164

Indirect Costs (Operations & Maintenance):	
General Fund	2,160,352.35
Less: Capital Outlay	27,656.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,132,696.35**

Direct Costs:	
General Fund	18,352,318.47
Less: Capital Outlay	84,847.40
Less: Facilities Acquisition	26,556.28
Special Education Fund	259,654.08
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	614,586.85
Less: Capital Outlay	2,386.39
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**19,112,769.33**

Special Education Indirect Cost Rate: **11.16%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82365

Report R0416

Woodhaven-Brownstown School District
24975 Van Horn Road
Brownstown MI 48134

Indirect Costs (Operations & Maintenance):	
General Fund	4,320,543.47
Less: Capital Outlay	4,116.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**4,316,426.55**

Direct Costs:	
General Fund	39,219,561.69
Less: Capital Outlay	34,843.79
Less: Facilities Acquisition	0.00
Special Education Fund	2,102,336.07
Less: Capital Outlay	4,814.24
Less: Facilities Acquisition	0.00
School Lunch Fund	1,408,223.26
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**42,690,462.99**

Special Education Indirect Cost Rate: **10.11%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82390

Report R0416

Northville Public Schools
501 W. Main Street
Northville MI 48167

Indirect Costs (Operations & Maintenance):	
General Fund	7,765,690.64
Less: Capital Outlay	2,169.07
Special Education Fund	105,773.69
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**7,869,295.26**

Direct Costs:	
General Fund	54,628,049.25
Less: Capital Outlay	1,085.06
Less: Facilities Acquisition	244,111.04
Special Education Fund	11,281,209.69
Less: Capital Outlay	16,200.00
Less: Facilities Acquisition	0.00
School Lunch Fund	2,389,697.36
Less: Capital Outlay	24,225.03
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**68,013,335.17**

Special Education Indirect Cost Rate: **11.57%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82400

Report R0416

Riverview Community School District
13425 Colvin Street
Riverview MI 48193

Indirect Costs (Operations & Maintenance):	
General Fund	2,760,853.59
Less: Capital Outlay	94,113.22
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,666,740.37**

Direct Costs:	
General Fund	19,033,159.43
Less: Capital Outlay	114,985.12
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	475,007.53
Less: Capital Outlay	3,140.68
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**19,390,041.16**

Special Education Indirect Cost Rate: **13.75%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82405

Report R0416

Southgate Community School District
13305 Reeck Road Ste 100
Southgate MI 48195

Indirect Costs (Operations & Maintenance):	
General Fund	4,861,791.53
Less: Capital Outlay	32,619.00
Special Education Fund	443,144.49
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**5,272,317.02**

Direct Costs:	
General Fund	38,298,455.77
Less: Capital Outlay	835,065.45
Less: Facilities Acquisition	107,705.90
Special Education Fund	6,703,511.24
Less: Capital Outlay	77,008.75
Less: Facilities Acquisition	0.00
School Lunch Fund	1,316,728.25
Less: Capital Outlay	52,389.80
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**45,246,525.36**

Special Education Indirect Cost Rate: **11.65%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82430

Report R0416

Van Buren Public Schools
555 W. Columbia Avenue
Belleville MI 48111

Indirect Costs (Operations & Maintenance):	
General Fund	5,839,796.20
Less: Capital Outlay	363,870.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**5,475,925.80**

Direct Costs:	
General Fund	48,206,648.04
Less: Capital Outlay	1,170,169.01
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,759,779.01
Less: Capital Outlay	7,215.35
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**48,789,042.69**

Special Education Indirect Cost Rate: **11.22%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82902

Report R0416

Casa Richard Academy
2635 Howard
Detroit MI 48216

Indirect Costs (Operations & Maintenance):	
General Fund	124,061.36
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**124,061.36**

Direct Costs:	
General Fund	1,012,363.22
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	24,774.40
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,037,137.62**

Special Education Indirect Cost Rate: **11.96%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82903

Report R0416

Aisha Shule/WEB Dubois Prep. Academy Sch
20119 Wisconsin
Detroit MI 48221

Indirect Costs (Operations & Maintenance):	
General Fund	335,628.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**335,628.00**

Direct Costs:	
General Fund	2,093,198.00
Less: Capital Outlay	30,475.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	147,202.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,209,925.00**

Special Education Indirect Cost Rate: **15.19%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82904

Report R0416

Plymouth Educational Center
1460 E. Forest Street
Detroit MI 48207

Indirect Costs (Operations & Maintenance):	
General Fund	901,795.80
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**901,795.80**

Direct Costs:	
General Fund	6,236,896.53
Less: Capital Outlay	36,821.97
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	353,479.60
Less: Capital Outlay	7,955.68
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,545,598.48**

Special Education Indirect Cost Rate: **13.78%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82905

Report R0416

Nataki Talibah Schoolhouse of Detroit
19176 Northrop Street
Detroit MI 48219

Indirect Costs (Operations & Maintenance):	
General Fund	281,033.67
Less: Capital Outlay	23,441.54
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**257,592.13**

Direct Costs:	
General Fund	2,633,432.32
Less: Capital Outlay	49,905.61
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	133,237.54
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,716,764.25**

Special Education Indirect Cost Rate: **9.48%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82907

Report R0416

Michigan Technical Academy
23750 Elmira
Redford Township MI 48239

Indirect Costs (Operations & Maintenance):	
General Fund	1,774,640.25
Less: Capital Outlay	577.70
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,774,062.55**

Direct Costs:	
General Fund	8,202,152.40
Less: Capital Outlay	100,944.82
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	417,342.08
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,518,549.66**

Special Education Indirect Cost Rate: **20.83%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82908

Report R0416

Thomas-Gist Academy
28955 Rosewood
Inkster MI 48141

Indirect Costs (Operations & Maintenance):	
General Fund	700,771.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**700,771.00**

Direct Costs:	
General Fund	2,603,104.00
Less: Capital Outlay	11,305.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	199,290.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,791,089.00**

Special Education Indirect Cost Rate: **25.11%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82909

Report R0416

Academy of Detroit-West
16418 W. McNichols Road
Detroit MI 48235

Indirect Costs (Operations & Maintenance):	
General Fund	800,950.32
Less: Capital Outlay	5,329.02
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**795,621.30**

Direct Costs:	
General Fund	2,274,251.13
Less: Capital Outlay	40,815.05
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	106,146.03
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,339,582.11**

Special Education Indirect Cost Rate: **34.01%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82910

Report R0416

M.L. King Jr. Education Center
16827 Appoline Street
Detroit MI 48235

Indirect Costs (Operations & Maintenance):	
General Fund	210,863.00
Less: Capital Outlay	4,082.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**206,781.00**

Direct Costs:	
General Fund	1,463,473.00
Less: Capital Outlay	5,109.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	126,546.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,584,910.00**

Special Education Indirect Cost Rate: **13.05%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82911

Report R0416

Gaudior Academy
27100 Avondale Avenue
Inkster MI 48141

Indirect Costs (Operations & Maintenance):	
General Fund	224,623.00
Less: Capital Outlay	29,000.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**195,623.00**

Direct Costs:	
General Fund	1,318,165.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	26,905.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,345,070.00**

Special Education Indirect Cost Rate: **14.54%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82912

Report R0416

Academy of Westland
300 S. Henry Ruff Road
Westland MI 48186

Indirect Costs (Operations & Maintenance):	
General Fund	789,392.25
Less: Capital Outlay	18,170.99
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**771,221.26**

Direct Costs:	
General Fund	2,219,532.83
Less: Capital Outlay	110,439.11
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,109,093.72**

Special Education Indirect Cost Rate: **36.57%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82913

Report R0416

Woodward Academy
951 E. Lafayette Street
Detroit MI 48207

Indirect Costs (Operations & Maintenance):	
General Fund	809,862.49
Less: Capital Outlay	22,708.80
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**787,153.69**

Direct Costs:	
General Fund	4,263,112.53
Less: Capital Outlay	82,366.03
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	366,632.63
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,547,379.13**

Special Education Indirect Cost Rate: **17.31%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82914

Report R0416

Colin Powell Academy
4800 Coplin Street
Detroit MI 48215

Indirect Costs (Operations & Maintenance):	
General Fund	634,531.28
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**634,531.28**

Direct Costs:	
General Fund	3,487,594.73
Less: Capital Outlay	80,316.15
Less: Facilities Acquisition	24,522.14
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	146,425.61
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,529,182.05**

Special Education Indirect Cost Rate: **17.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82915

Report R0416

Eaton Academy
21450 Universal Avenue
Eastpointe MI 48021

Indirect Costs (Operations & Maintenance):	
General Fund	1,169,351.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,169,351.00**

Direct Costs:	
General Fund	2,483,085.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,483,085.00**

Special Education Indirect Cost Rate: **47.09%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82916

Report R0416

Summit Academy
P.O. Box 310, 30100 Olmstead
Flat Rock MI 48134

Indirect Costs (Operations & Maintenance):	
General Fund	366,403.00
Less: Capital Outlay	18,927.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**347,476.00**

Direct Costs:	
General Fund	3,504,894.00
Less: Capital Outlay	9,450.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	80,046.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,575,490.00**

Special Education Indirect Cost Rate: **9.72%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82917

Report R0416

Michigan Health Academy
5845 Auburn
Detroit MI 48228

Indirect Costs (Operations & Maintenance):	
General Fund	274,419.71
Less: Capital Outlay	2,725.96
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**271,693.75**

Direct Costs:	
General Fund	1,038,353.71
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,038,353.71**

Special Education Indirect Cost Rate: **26.17%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82918

Report R0416

Cesar Chavez Academy
8126 W. Vernor Highway
Detroit MI 48209

Indirect Costs (Operations & Maintenance):	
General Fund	1,296,054.33
Less: Capital Outlay	58,084.57
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,237,969.76**

Direct Costs:	
General Fund	9,466,240.85
Less: Capital Outlay	65,154.18
Less: Facilities Acquisition	9,339.75
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	602,183.81
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**9,993,930.73**

Special Education Indirect Cost Rate: **12.39%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82919

Report R0416

Commonwealth Community Devel. Academy
13477 Eureka
Detroit MI 48238

Indirect Costs (Operations & Maintenance):	
General Fund	654,901.97
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**654,901.97**

Direct Costs:	
General Fund	2,099,096.83
Less: Capital Outlay	2,616.68
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	158,441.67
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,254,921.82**

Special Education Indirect Cost Rate: **29.04%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82921

Report R0416

Academy for Business and Technology
19625 Wood
Melvindale MI 48122

Indirect Costs (Operations & Maintenance):	
General Fund	933,848.39
Less: Capital Outlay	23,332.92
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**910,515.47**

Direct Costs:	
General Fund	4,960,144.28
Less: Capital Outlay	9,466.24
Less: Facilities Acquisition	62,741.64
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	231,120.80
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,119,057.20**

Special Education Indirect Cost Rate: **17.79%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82922

Report R0416

Nsoroma Institute
22180 Parklawn Street
Oak Park MI 48237

Indirect Costs (Operations & Maintenance):	
General Fund	284,512.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**284,512.00**

Direct Costs:	
General Fund	1,856,929.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,856,929.00**

Special Education Indirect Cost Rate: **15.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82923

Report R0416

Chandler Park Academy
20100 Kelly Road
Harper Woods MI 48225

Indirect Costs (Operations & Maintenance):	
General Fund	1,017,999.81
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,017,999.81**

Direct Costs:	
General Fund	5,665,243.88
Less: Capital Outlay	18,697.99
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	349,075.33
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,995,621.22**

Special Education Indirect Cost Rate: **16.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82924

Report R0416

Marvin L. Winans Academy of Performing A
7616 E. Nevada Street
Detroit MI 48234

Indirect Costs (Operations & Maintenance):	
General Fund	2,075,467.52
Less: Capital Outlay	517,914.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,557,552.62**

Direct Costs:	
General Fund	7,033,539.29
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	612,755.67
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,646,294.96**

Special Education Indirect Cost Rate: **20.37%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82925

Report R0416

Detroit Community Schools
12675 Burt Road
Detroit MI 48228

Indirect Costs (Operations & Maintenance):	
General Fund	757,845.75
Less: Capital Outlay	38,055.73
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**719,790.02**

Direct Costs:	
General Fund	5,583,223.37
Less: Capital Outlay	558,503.39
Less: Facilities Acquisition	502,412.38
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	162,732.32
Less: Capital Outlay	11,779.65
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,673,260.27**

Special Education Indirect Cost Rate: **15.40%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82926

Report R0416

Henry Ford Academy
P.O. Box 1148
Dearborn MI 48121

Indirect Costs (Operations & Maintenance):	
General Fund	625,560.98
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	56,611.52
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**682,172.50**

Direct Costs:	
General Fund	3,235,275.33
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,235,275.33**

Special Education Indirect Cost Rate: **21.09%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82927

Report R0416

HEART Academy
19800 Anita
Harper Woods MI 48225

Indirect Costs (Operations & Maintenance):	
General Fund	387,409.43
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**387,409.43**

Direct Costs:	
General Fund	1,534,864.37
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	15,132.11
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,549,996.48**

Special Education Indirect Cost Rate: **24.99%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82928

Report R0416

Dearborn Academy
19310 Ford Road
Dearborn MI 48128

Indirect Costs (Operations & Maintenance):	
General Fund	746,063.98
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**746,063.98**

Direct Costs:	
General Fund	3,808,670.73
Less: Capital Outlay	11,889.01
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	201,290.14
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,998,071.86**

Special Education Indirect Cost Rate: **18.66%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82929

Report R0416

Detroit Academy of Arts and Sciences
2985 E. Jefferson Avenue
Detroit MI 48207

Indirect Costs (Operations & Maintenance):	
General Fund	1,671,923.84
Less: Capital Outlay	45,263.11
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,626,660.73**

Direct Costs:	
General Fund	12,354,971.11
Less: Capital Outlay	83,862.63
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	480,262.64
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**12,751,371.12**

Special Education Indirect Cost Rate: **12.76%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82930

Report R0416

Dove Academy of Detroit
8210 Rolyat
Detroit MI 48234

Indirect Costs (Operations & Maintenance):	
General Fund	979,154.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**979,154.00**

Direct Costs:	
General Fund	2,605,283.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,605,283.00**

Special Education Indirect Cost Rate: **37.58%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82933

Report R0416

Timbuktu Academy of Science and Technolo
10800 East Canfield
Detroit MI 48214

Indirect Costs (Operations & Maintenance):	
General Fund	369,788.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**369,788.00**

Direct Costs:	
General Fund	2,289,147.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	184,352.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,473,499.00**

Special Education Indirect Cost Rate: **14.95%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82934

Report R0416

BENJAMIN CARSON ACADEMY
MI

Indirect Costs (Operations & Maintenance):	
General Fund	0.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**0.00**

Direct Costs:	
General Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**0.00**

Special Education Indirect Cost Rate: ***.**%
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82936

Report R0416

Charlotte Forten Academy
5690 Cecil Street
Detroit MI 48210

Indirect Costs (Operations & Maintenance):	
General Fund	181,219.55
Less: Capital Outlay	2,724.32
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**178,495.23**

Direct Costs:	
General Fund	2,251,585.62
Less: Capital Outlay	0.00
Less: Facilities Acquisition	16,896.52
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,234,689.10**

Special Education Indirect Cost Rate: **7.99%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82937

Report R0416

George Crockett Academy
4851 14th Street
Detroit MI 48208

Indirect Costs (Operations & Maintenance):	
General Fund	766,388.91
Less: Capital Outlay	239.34
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**766,149.57**

Direct Costs:	
General Fund	2,864,772.42
Less: Capital Outlay	15,271.21
Less: Facilities Acquisition	3,395.63
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	146,235.38
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,992,340.96**

Special Education Indirect Cost Rate: **25.60%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82938

Report R0416

Summit Academy North
28697 Sibley Road
Romulus MI 48174

Indirect Costs (Operations & Maintenance):	
General Fund	1,299,632.00
Less: Capital Outlay	243,749.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,055,883.00**

Direct Costs:	
General Fund	10,089,486.00
Less: Capital Outlay	240,308.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	249,879.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,099,057.00**

Special Education Indirect Cost Rate: **10.46%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82939

Report R0416

Pierre Toussaint Academy
2450 S. Beatrice Street
Detroit MI 48217

Indirect Costs (Operations & Maintenance):	
General Fund	824,793.53
Less: Capital Outlay	36,171.78
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**788,621.75**

Direct Costs:	
General Fund	2,453,433.60
Less: Capital Outlay	1,222.86
Less: Facilities Acquisition	38,047.74
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	160,679.31
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,574,842.31**

Special Education Indirect Cost Rate: **30.63%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82940

Report R0416

Voyageur Academy
4321 N. Military Street
Detroit MI 48210

Indirect Costs (Operations & Maintenance):	
General Fund	1,288,021.93
Less: Capital Outlay	10,285.23
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,277,736.70**

Direct Costs:	
General Fund	4,505,030.96
Less: Capital Outlay	121,854.53
Less: Facilities Acquisition	6,066.48
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	226,059.26
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,603,169.21**

Special Education Indirect Cost Rate: **27.76%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82941

Report R0416

Star International Academy
24425 Hass
Dearborn Heights MI 48127

Indirect Costs (Operations & Maintenance):	
General Fund	636,231.11
Less: Capital Outlay	5,952.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**630,278.13**

Direct Costs:	
General Fund	8,742,609.87
Less: Capital Outlay	27,227.65
Less: Facilities Acquisition	2,565,683.94
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	347,398.90
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,497,097.18**

Special Education Indirect Cost Rate: **9.70%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82942

Report R0416

Hope Academy
10100 Grand River Avenue
Detroit MI 48204

Indirect Costs (Operations & Maintenance):	
General Fund	1,058,479.30
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,058,479.30**

Direct Costs:	
General Fund	3,117,679.64
Less: Capital Outlay	1,199.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	170,967.01
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,287,447.65**

Special Education Indirect Cost Rate: **32.20%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82943

Report R0416

Weston Technical Academy
22930 Chippewa
Detroit MI 48219

Indirect Costs (Operations & Maintenance):	
General Fund	1,051,272.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,051,272.00**

Direct Costs:	
General Fund	2,352,460.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,352,460.00**

Special Education Indirect Cost Rate: **44.69%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82945

Report R0416

Edison Public School Academy
1903 Wilkins Street
Detroit MI 48207

Indirect Costs (Operations & Maintenance):	
General Fund	2,346,065.00
Less: Capital Outlay	112,139.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,233,926.00**

Direct Costs:	
General Fund	7,175,423.00
Less: Capital Outlay	224,773.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	286,647.00
Less: Capital Outlay	2,238.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,235,059.00**

Special Education Indirect Cost Rate: **30.88%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82947

Report R0416

David Ellis Academy
18977 Schaefer Highway
Detroit MI 48235

Indirect Costs (Operations & Maintenance):	
General Fund	502,085.22
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**502,085.22**

Direct Costs:	
General Fund	1,945,996.20
Less: Capital Outlay	7,749.13
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	129,784.61
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,068,031.68**

Special Education Indirect Cost Rate: **24.28%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82948

Report R0416

Ross Hill Academy
3111 Elmwood Street
Detroit MI 48207

Indirect Costs (Operations & Maintenance):	
General Fund	498,288.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**498,288.00**

Direct Costs:	
General Fund	2,413,021.00
Less: Capital Outlay	36,708.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	132,915.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,509,228.00**

Special Education Indirect Cost Rate: **19.86%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82949

Report R0416

Center for Literacy and Creativity
18401 W. McNichols Road
Detroit MI 48219

Indirect Costs (Operations & Maintenance):	
General Fund	261,501.53
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**261,501.53**

Direct Costs:	
General Fund	936,566.24
Less: Capital Outlay	6,083.49
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**930,482.75**

Special Education Indirect Cost Rate: **28.10%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82950

Report R0416

Universal Academy
4612 Lonyo Street
Detroit MI 48210

Indirect Costs (Operations & Maintenance):	
General Fund	485,378.63
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**485,378.63**

Direct Costs:	
General Fund	2,415,159.82
Less: Capital Outlay	14,622.29
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	159,795.19
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,560,332.72**

Special Education Indirect Cost Rate: **18.96%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82953

Report R0416

YMCA Service Learning Academy
21605 W. 7 Mile Road
Detroit MI 48219

Indirect Costs (Operations & Maintenance):	
General Fund	783,948.00
Less: Capital Outlay	25,905.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**758,043.00**

Direct Costs:	
General Fund	7,117,621.26
Less: Capital Outlay	184,211.03
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	377,914.30
Less: Capital Outlay	11,113.20
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**7,300,211.33**

Special Education Indirect Cost Rate: **10.38%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82955

Report R0416

Allen Academy
8666 Quincy
Detroit MI 48204

Indirect Costs (Operations & Maintenance):	
General Fund	747,136.53
Less: Capital Outlay	27,380.90
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**719,755.63**

Direct Costs:	
General Fund	5,275,055.24
Less: Capital Outlay	2,592.82
Less: Facilities Acquisition	177,430.98
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	310,640.13
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,405,671.57**

Special Education Indirect Cost Rate: **13.31%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82956

Report R0416

Old Redford Academy
17195 Redford Avenue
Detroit MI 48219

Indirect Costs (Operations & Maintenance):	
General Fund	2,920,983.41
Less: Capital Outlay	5,395.68
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**2,915,587.73**

Direct Costs:	
General Fund	8,848,207.40
Less: Capital Outlay	301,839.20
Less: Facilities Acquisition	579,168.84
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	522,066.70
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,489,266.06**

Special Education Indirect Cost Rate: **34.34%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82957

Report R0416

Hope of Detroit Academy
4443 N. Campbell
Detroit MI 48210

Indirect Costs (Operations & Maintenance):	
General Fund	721,396.30
Less: Capital Outlay	16,855.83
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**704,540.47**

Direct Costs:	
General Fund	3,783,501.96
Less: Capital Outlay	54,106.25
Less: Facilities Acquisition	9,706.89
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	199,267.10
Less: Capital Outlay	1,304.25
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,917,651.67**

Special Education Indirect Cost Rate: **17.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82958

Report R0416

Joy Preparatory Academy
1129 Oakman Boulevard
Detroit MI 48238

Indirect Costs (Operations & Maintenance):	
General Fund	678,771.16
Less: Capital Outlay	50,254.84
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**628,516.32**

Direct Costs:	
General Fund	3,155,039.53
Less: Capital Outlay	19,663.56
Less: Facilities Acquisition	252,740.50
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	164,741.86
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,047,377.33**

Special Education Indirect Cost Rate: **20.62%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82959

Report R0416

West Village Academy
3530 Westwood
Dearborn MI 48124

Indirect Costs (Operations & Maintenance):	
General Fund	1,281,948.34
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,281,948.34**

Direct Costs:	
General Fund	4,027,236.05
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	160,097.57
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,187,333.62**

Special Education Indirect Cost Rate: **30.61%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82960

Report R0416

Cherry Hill School of Performing Arts
28500 Avondale
Inkster MI 48141

Indirect Costs (Operations & Maintenance):	
General Fund	1,912,938.37
Less: Capital Outlay	5,545.40
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,907,392.97**

Direct Costs:	
General Fund	6,050,211.09
Less: Capital Outlay	86,238.03
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,963,973.06**

Special Education Indirect Cost Rate: **31.98%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82961

Report R0416

Academy of Inkster
28500 Avondale
Inkster MI 48141

Indirect Costs (Operations & Maintenance):	
General Fund	232,846.98
Less: Capital Outlay	4,081.85
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**228,765.13**

Direct Costs:	
General Fund	1,475,204.41
Less: Capital Outlay	32,431.12
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,442,773.29**

Special Education Indirect Cost Rate: **15.86%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82962

Report R0416

New Beginnings Academy
211 East Michigan
Ypsilanti MI 48198

Indirect Costs (Operations & Maintenance):	
General Fund	136,094.02
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**136,094.02**

Direct Costs:	
General Fund	1,105,721.10
Less: Capital Outlay	3,016.63
Less: Facilities Acquisition	39,481.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	73,855.84
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,137,079.31**

Special Education Indirect Cost Rate: **11.97%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82963

Report R0416

George Washington Carver Academy
14510 Second Avenue
Highland Park MI 48203

Indirect Costs (Operations & Maintenance):	
General Fund	3,764,564.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,764,564.00**

Direct Costs:	
General Fund	6,947,856.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	3,298,333.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	285,927.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,935,450.00**

Special Education Indirect Cost Rate: **95.66%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82964

Report R0416

Marilyn F. Lundy Academy
950 Selden
Detroit MI 48201

Indirect Costs (Operations & Maintenance):	
General Fund	751,417.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**751,417.00**

Direct Costs:	
General Fund	2,120,810.00
Less: Capital Outlay	2,868.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	71,583.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,189,525.00**

Special Education Indirect Cost Rate: **34.32%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82965

Report R0416

University Preparatory Academy
600 Antoinette
Detroit MI 48202

Indirect Costs (Operations & Maintenance):	
General Fund	991,881.96
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**991,881.96**

Direct Costs:	
General Fund	10,308,315.08
Less: Capital Outlay	0.00
Less: Facilities Acquisition	169,323.51
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	319,271.26
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**10,458,262.83**

Special Education Indirect Cost Rate: **9.48%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82967

Report R0416

Metro Charter Academy
34800 Ecorse Road
Romulus MI 48174

Indirect Costs (Operations & Maintenance):	
General Fund	1,229,106.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,229,106.00**

Direct Costs:	
General Fund	4,037,654.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	155,206.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,192,860.00**

Special Education Indirect Cost Rate: **29.31%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82968

Report R0416

Canton Charter Academy
49100 Ford Road
Canton MI 48187

Indirect Costs (Operations & Maintenance):	
General Fund	1,133,829.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,133,829.00**

Direct Costs:	
General Fund	4,136,342.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	82,258.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,218,600.00**

Special Education Indirect Cost Rate: **26.88%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82969

Report R0416

Creative Montessori Academy
15100 Northline Road
Southgate MI 48195

Indirect Costs (Operations & Maintenance):	
General Fund	945,311.77
Less: Capital Outlay	140,780.52
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**804,531.25**

Direct Costs:	
General Fund	3,908,822.87
Less: Capital Outlay	15,005.56
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	94,371.38
Less: Capital Outlay	989.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,987,199.69**

Special Education Indirect Cost Rate: **20.18%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82970

Report R0416

Warrendale Charter Academy
19350 Sawyer
Detroit MI 48228

Indirect Costs (Operations & Maintenance):	
General Fund	1,187,279.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,187,279.00**

Direct Costs:	
General Fund	4,466,005.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	183,479.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,649,484.00**

Special Education Indirect Cost Rate: **25.54%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82971

Report R0416

Blanche Kelso Bruce Academy
5555 Connor
Detroit MI 48213

Indirect Costs (Operations & Maintenance):	
General Fund	0.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**0.00**

Direct Costs:	
General Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**0.00**

Special Education Indirect Cost Rate: *****.**%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82973

Report R0416

Trillium Academy
15740 Racho Road
Taylor MI 48180

Indirect Costs (Operations & Maintenance):	
General Fund	337,888.00
Less: Capital Outlay	63,103.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**274,785.00**

Direct Costs:	
General Fund	3,172,542.00
Less: Capital Outlay	28,256.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	96,976.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,241,262.00**

Special Education Indirect Cost Rate: **8.48%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82974

Report R0416

Detroit Merit Charter Academy
1091 Alter Road
Detroit MI 48215

Indirect Costs (Operations & Maintenance):	
General Fund	1,207,886.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,207,886.00**

Direct Costs:	
General Fund	4,504,999.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	188,921.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,693,920.00**

Special Education Indirect Cost Rate: **25.73%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82975

Report R0416

Riverside Academy
7124 Miller Road
Dearborn MI 48126

Indirect Costs (Operations & Maintenance):	
General Fund	2,011,789.00
Less: Capital Outlay	44,362.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,967,427.00**

Direct Costs:	
General Fund	5,346,918.00
Less: Capital Outlay	39,699.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	297,860.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**5,605,079.00**

Special Education Indirect Cost Rate: **35.10%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82976

Report R0416

Keystone Academy
47925 Bemis
Belleville MI 48111

Indirect Costs (Operations & Maintenance):	
General Fund	1,018,813.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,018,813.00**

Direct Costs:	
General Fund	3,941,036.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	100,121.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,041,157.00**

Special Education Indirect Cost Rate: **25.21%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82977

Report R0416

Hamtramck Academy
11420 Conant
Hamtramck MI 48212

Indirect Costs (Operations & Maintenance):	
General Fund	784,925.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**784,925.00**

Direct Costs:	
General Fund	2,815,124.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	114,695.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,929,819.00**

Special Education Indirect Cost Rate: **26.79%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82978

Report R0416

Life Skills Center of Metropolitan Detro
3100 E. Jefferson
Detroit MI 48226

Indirect Costs (Operations & Maintenance):	
General Fund	509,960.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**509,960.00**

Direct Costs:	
General Fund	2,974,464.00
Less: Capital Outlay	116,695.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,857,769.00**

Special Education Indirect Cost Rate: **17.84%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82979

Report R0416

Detroit Enterprise Academy
11224 Kercheval Avenue
Detroit MI 48214

Indirect Costs (Operations & Maintenance):	
General Fund	1,278,296.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,278,296.00**

Direct Costs:	
General Fund	3,725,289.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	191,690.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,916,979.00**

Special Education Indirect Cost Rate: **32.63%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82980

Report R0416

Business Entrepreneurship, Science, Tech
200 Highland Street
Highland Park MI 48203

Indirect Costs (Operations & Maintenance):	
General Fund	889,210.15
Less: Capital Outlay	17,004.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**872,206.15**

Direct Costs:	
General Fund	3,327,553.45
Less: Capital Outlay	33,100.81
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	257,106.52
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**3,551,559.16**

Special Education Indirect Cost Rate: **24.56%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82981

Report R0416

American Montessori Academy
14800 Middlebelt Road
Livonia MI 48154

Indirect Costs (Operations & Maintenance):	
General Fund	524,401.00
Less: Capital Outlay	27,711.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**496,690.00**

Direct Costs:	
General Fund	1,854,507.00
Less: Capital Outlay	48,127.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,806,380.00**

Special Education Indirect Cost Rate: **27.50%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82982

Report R0416

Universal Learning Academy
22579 Ann Arbor Trail
Dearborn Heights MI 48127

Indirect Costs (Operations & Maintenance):	
General Fund	173,468.83
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**173,468.83**

Direct Costs:	
General Fund	1,224,440.80
Less: Capital Outlay	219,624.94
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	68,647.79
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,073,463.65**

Special Education Indirect Cost Rate: **16.16%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82983

Report R0416

Bridge Academy
9600 Buffalo
Hamtramck MI 48212

Indirect Costs (Operations & Maintenance):	
General Fund	604,988.00
Less: Capital Outlay	9,500.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**595,488.00**

Direct Costs:	
General Fund	2,323,989.00
Less: Capital Outlay	120,623.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	128,494.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,331,860.00**

Special Education Indirect Cost Rate: **25.54%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82984

Report R0416

Dr. Charles Drew Academy
50 W. Josephine
Ecorse MI 48229

Indirect Costs (Operations & Maintenance):	
General Fund	649,572.00
Less: Capital Outlay	133,755.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**515,817.00**

Direct Costs:	
General Fund	2,482,132.00
Less: Capital Outlay	142,485.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	155,689.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,495,336.00**

Special Education Indirect Cost Rate: **20.67%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82985

Report R0416

Detroit Premier Academy
7781 Asbury Park
Detroit MI 48228

Indirect Costs (Operations & Maintenance):	
General Fund	1,259,476.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,259,476.00**

Direct Costs:	
General Fund	4,067,631.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	168,684.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**4,236,315.00**

Special Education Indirect Cost Rate: **29.73%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82986

Report R0416

Hanley International Academy
2609 Poland
Hamtramck MI 48212

Indirect Costs (Operations & Maintenance):	
General Fund	750,238.73
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**750,238.73**

Direct Costs:	
General Fund	2,490,213.61
Less: Capital Outlay	212,056.81
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	120,293.55
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,398,450.35**

Special Education Indirect Cost Rate: **31.28%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82987

Report R0416

Frontier International Academy
2619 Florian Street
Hamtramck MI 48212

Indirect Costs (Operations & Maintenance):	
General Fund	503,782.00
Less: Capital Outlay	13,590.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**490,192.00**

Direct Costs:	
General Fund	2,024,487.00
Less: Capital Outlay	4,785.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	96,924.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,116,626.00**

Special Education Indirect Cost Rate: **23.16%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82988

Report R0416

Discovery Arts and Technology PSA
27355 Woodsfield
Inkster MI 48141

Indirect Costs (Operations & Maintenance):	
General Fund	603,719.91
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**603,719.91**

Direct Costs:	
General Fund	1,196,961.63
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	72,348.16
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,269,309.79**

Special Education Indirect Cost Rate: **47.56%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82989

Report R0416

Covenant House Life Skills Center West
5668 Baker
Detroit MI 48209

Indirect Costs (Operations & Maintenance):	
General Fund	638,453.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**638,453.00**

Direct Costs:	
General Fund	1,302,105.00
Less: Capital Outlay	44,000.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,258,105.00**

Special Education Indirect Cost Rate: **50.75%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82990

Report R0416

Covenant House Life Skills Center East
7600 Goethe Street
Detroit MI 48214

Indirect Costs (Operations & Maintenance):	
General Fund	271,900.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**271,900.00**

Direct Costs:	
General Fund	2,476,390.00
Less: Capital Outlay	44,000.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,432,390.00**

Special Education Indirect Cost Rate: **11.18%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82991

Report R0416

Covenant House Life Skills Center Centra
2959 Martin Luther King Jr. Blvd
Detroit MI 48208

Indirect Costs (Operations & Maintenance):	
General Fund	194,917.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**194,917.00**

Direct Costs:	
General Fund	976,676.00
Less: Capital Outlay	189,028.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**787,648.00**

Special Education Indirect Cost Rate: **24.75%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82992

Report R0416

Northpointe Academy
53 Candler
Highland Park MI 48203

Indirect Costs (Operations & Maintenance):	
General Fund	341,916.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**341,916.00**

Direct Costs:	
General Fund	1,585,714.00
Less: Capital Outlay	102,461.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,483,253.00**

Special Education Indirect Cost Rate: **23.05%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82994

Report R0416

David Ellis Academy West
19800 Beech Daly Road
Redford MI 48239

Indirect Costs (Operations & Maintenance):	
General Fund	828,026.89
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**828,026.89**

Direct Costs:	
General Fund	8,100,660.23
Less: Capital Outlay	61,606.61
Less: Facilities Acquisition	6,148,389.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	107,484.48
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**1,998,149.10**

Special Education Indirect Cost Rate: **41.44%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 82995

Report R0416

Taylor Exemplar Academy
26727 Goddard Road
Taylor MI 48180

Indirect Costs (Operations & Maintenance):	
General Fund	1,070,728.00
Less: Capital Outlay	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**1,070,728.00**

Direct Costs:	
General Fund	2,591,731.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	75,088.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**2,666,819.00**

Special Education Indirect Cost Rate: **40.15%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 83010

Report R0416

Cadillac Area Public Schools
421 S. Mitchell Street
Cadillac MI 49601

Indirect Costs (Operations & Maintenance):	
General Fund	3,129,153.55
Less: Capital Outlay	37,847.06
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**3,091,306.49**

Direct Costs:	
General Fund	22,948,464.97
Less: Capital Outlay	237,728.44
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	1,127,164.05
Less: Capital Outlay	6,393.01
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**23,831,507.57**

Special Education Indirect Cost Rate: **12.97%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 83060

Report R0416

Manton Consolidated Schools
105 5th Street
Manton MI 49663

Indirect Costs (Operations & Maintenance):	
General Fund	748,210.45
Less: Capital Outlay	7,186.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	0.00
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**741,024.45**

Direct Costs:	
General Fund	7,822,470.61
Less: Capital Outlay	60,532.65
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	374,899.08
Less: Capital Outlay	1,628.92
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**8,135,208.12**

Special Education Indirect Cost Rate: **9.11%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)

Michigan Department of Education
Indirect Cost Rates for Special Education Added Costs, Year 2007-2008
District Code: 83070

Report R0416

Mesick Consolidated Schools
P.O. Box 275
Mesick MI 49668

Indirect Costs (Operations & Maintenance):	
General Fund	817,811.33
Less: Capital Outlay	4,362.41
Special Education Fund	0.00
Less: Capital Outlay	0.00
School Lunch Fund	6,621.73
Less: Capital Outlay	0.00
Total Indirect (less Capital)	**820,070.65**

Direct Costs:	
General Fund	6,537,722.91
Less: Capital Outlay	83,065.18
Less: Facilities Acquisition	0.00
Special Education Fund	0.00
Less: Capital Outlay	0.00
Less: Facilities Acquisition	0.00
School Lunch Fund	340,027.78
Less: Capital Outlay	9,282.00
Less: Facilities Acquisition	0.00
Total Direct (less Capital)	**6,785,403.51**

Special Education Indirect Cost Rate: **12.09%**
(If computed rate exceeds maximum allowable of 15.00%, 15.00% is used)