

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 01010  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	306,626.22	1,020,861.88	1,020,861.88
2017-2018 Fixed Carry Forward	14,419.85	-110,825.97	-125,609.45
Total Indirect Costs	292,206.37	1,131,687.85	1,146,471.33
2017-2018 Direct Costs	7,587,618.63	6,873,382.97	6,873,382.97
2019-2020 Rate	3.85*	16.46*	16.68**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	8,225,662.32	7,506,947.35	7,506,947.35
Indirect costs based on rate ** multiplied by actual direct costs	316,688.00	1,126,042.10	1,252,158.82
2019-2020 Actual Indirect Costs	414,833.84	1,133,548.81	1,133,548.81
2017-2018 Fixed Carry Forward	14,419.85	-110,825.97	-125,609.45
Total Indirect Costs	400,413.99	1,244,374.78	1,259,158.26
Over/(Under) Recovery	-83,725.99	0.00	-6,999.44

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	414,833.84	1,133,548.81	1,133,548.81
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-83,725.99	0.00	-6,999.44
Total Projected Indirect 2021-2022 (Numerator)	498,559.83	1,133,548.81	1,140,548.25
Direct Costs	8,225,662.32	7,506,947.35	7,506,947.35
Rate for 2021-2022 **	6.06*	15.10*	15.19**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 02010  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	91,578.00	161,237.73	161,237.73
2017-2018 Fixed Carry Forward	-8,630.47	0.00	-13,667.95
Total Indirect Costs	100,208.47	161,237.73	174,905.68
2017-2018 Direct Costs	825,360.31	755,700.58	755,700.58
2019-2020 Rate	12.14*	21.34*	23.14**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	801,727.94	721,378.41	721,378.41
Indirect costs based on rate ** multiplied by actual direct costs	97,329.77	108,206.76	166,926.96
2019-2020 Actual Indirect Costs	93,067.16	173,416.69	173,416.69
2017-2018 Fixed Carry Forward	-8,630.47	0.00	-13,667.95
Total Indirect Costs	101,697.63	173,416.69	187,084.64
Over/(Under) Recovery	-4,367.86	0.00	-20,157.68

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	93,067.16	173,416.69	173,416.69
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-4,367.86	0.00	-20,157.68
Total Projected Indirect 2021-2022 (Numerator)	97,435.02	173,416.69	193,574.37
Direct Costs	801,727.94	721,378.41	721,378.41
Rate for 2021-2022 **	12.15*	24.04*	26.83**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 02020  
Form R0418**

Burt Township School District  
27 Colwell St.  
GRAND MARAIS, MI 49839

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	33,424.69	163,901.80	163,901.80
2017-2018 Fixed Carry Forward	778.09	0.00	13,696.53
Total Indirect Costs	32,646.60	163,901.80	150,205.27
2017-2018 Direct Costs	998,504.12	868,027.01	868,027.01
2019-2020 Rate	3.27*	18.88*	17.30**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	924,112.67	816,449.68	816,449.68
Indirect costs based on rate ** multiplied by actual direct costs	30,218.48	122,467.45	141,245.79
2019-2020 Actual Indirect Costs	36,312.84	143,975.83	143,975.83
2017-2018 Fixed Carry Forward	778.09	0.00	13,696.53
Total Indirect Costs	35,534.75	143,975.83	130,279.30
Over/(Under) Recovery	-5,316.27	0.00	10,966.49

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	36,312.84	143,975.83	143,975.83
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-5,316.27	0.00	10,966.49
Total Projected Indirect 2021-2022 (Numerator)	41,629.11	143,975.83	133,009.34
Direct Costs	924,112.67	816,449.68	816,449.68
Rate for 2021-2022 **	4.50*	17.63*	16.29**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 02070  
Form R0418**

Munising Public Schools  
810 State Highway M-28 West  
Munising, MI 49862

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	326,987.33	1,032,672.56	1,032,672.56
2017-2018 Fixed Carry Forward	-8,748.79	0.00	-7,806.19
Total Indirect Costs	335,736.12	1,032,672.56	1,040,478.75
2017-2018 Direct Costs	6,696,845.20	5,991,159.97	5,991,159.97
2019-2020 Rate	5.01*	17.24*	17.37**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,838,082.98	6,190,249.82	6,190,249.82
Indirect costs based on rate ** multiplied by actual direct costs	342,587.96	928,537.47	1,075,246.39
2019-2020 Actual Indirect Costs	333,891.88	981,725.04	981,725.04
2017-2018 Fixed Carry Forward	-8,748.79	0.00	-7,806.19
Total Indirect Costs	342,640.67	981,725.04	989,531.23
Over/(Under) Recovery	-52.71	0.00	85,715.16

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	333,891.88	981,725.04	981,725.04
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-52.71	0.00	85,715.16
Total Projected Indirect 2021-2022 (Numerator)	333,944.59	981,725.04	896,009.88
Direct Costs	6,838,082.98	6,190,249.82	6,190,249.82
Rate for 2021-2022 **	4.88*	15.86*	14.47**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 02080  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	189,677.23	447,797.76	447,797.76
2017-2018 Fixed Carry Forward	-16,396.14	0.00	17,073.42
Total Indirect Costs	206,073.37	447,797.76	430,724.34
2017-2018 Direct Costs	3,326,269.29	3,068,148.76	3,068,148.76
2019-2020 Rate	6.20*	14.60*	14.04**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,593,826.73	3,339,973.40	3,339,973.40
Indirect costs based on rate ** multiplied by actual direct costs	222,817.26	487,636.12	468,932.27
2019-2020 Actual Indirect Costs	195,628.08	449,481.41	449,481.41
2017-2018 Fixed Carry Forward	-16,396.14	0.00	17,073.42
Total Indirect Costs	212,024.22	449,481.41	432,407.99
Over/(Under) Recovery	10,793.04	38,154.71	36,524.28

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	195,628.08	449,481.41	449,481.41
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	10,793.04	38,154.71	36,524.28
Total Projected Indirect 2021-2022 (Numerator)	184,835.04	411,326.70	412,957.13
Direct Costs	3,593,826.73	3,339,973.40	3,339,973.40
Rate for 2021-2022 **	5.14*	12.32*	12.36**

\* If Rate exceeds 15%, use 15%

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**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 03000  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,944,980.89	3,313,925.13	3,313,925.13
2017-2018 Fixed Carry Forward	22,523.95	0.00	-229,663.12
Total Indirect Costs	1,922,456.94	3,313,925.13	3,543,588.25
2017-2018 Direct Costs	17,626,149.48	16,257,205.24	16,257,205.24
2019-2020 Rate	10.91*	20.38*	21.80**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	19,214,860.45	17,190,168.04	17,190,168.04
Indirect costs based on rate ** multiplied by actual direct costs	2,096,341.28	2,578,525.21	3,747,456.63
2019-2020 Actual Indirect Costs	2,230,695.84	4,255,388.25	4,255,388.25
2017-2018 Fixed Carry Forward	22,523.95	0.00	-229,663.12
Total Indirect Costs	2,208,171.89	4,255,388.25	4,485,051.37
Over/(Under) Recovery	-111,830.61	0.00	-737,594.74

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	2,230,695.84	4,255,388.25	4,255,388.25
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-111,830.61	0.00	-737,594.74
Total Projected Indirect 2021-2022 (Numerator)	2,342,526.45	4,255,388.25	4,992,982.99
Direct Costs	19,214,860.45	17,190,168.04	17,190,168.04
Rate for 2021-2022 **	12.19*	24.75*	29.05**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 03010  
Form R0418**

Plainwell Community Schools  
600 SCHOOL DR  
PLAINWELL, MI 49080

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	756,102.63	3,473,640.68	3,473,640.68
2017-2018 Fixed Carry Forward	50,853.81	0.00	12,331.09
Total Indirect Costs	705,248.82	3,473,640.68	3,461,309.59
2017-2018 Direct Costs	25,699,935.83	22,982,397.78	22,982,397.78
2019-2020 Rate	2.74*	15.11*	15.06**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	26,562,351.44	23,964,078.56	23,964,078.56
Indirect costs based on rate ** multiplied by actual direct costs	727,808.43	3,594,611.78	3,608,990.23
2019-2020 Actual Indirect Costs	715,857.34	3,314,130.22	3,314,130.22
2017-2018 Fixed Carry Forward	50,853.81	0.00	12,331.09
Total Indirect Costs	665,003.53	3,314,130.22	3,301,799.13
Over/(Under) Recovery	62,804.90	0.00	307,191.10

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	715,857.34	3,314,130.22	3,314,130.22
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	62,804.90	0.00	307,191.10
Total Projected Indirect 2021-2022 (Numerator)	653,052.44	3,314,130.22	3,006,939.12
Direct Costs	26,562,351.44	23,964,078.56	23,964,078.56
Rate for 2021-2022 **	2.46*	13.83*	12.55**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 03020  
Form R0418**

Otsego Public Schools  
400 SHERWOOD ST  
OTSEGO, MI 49078

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	784,340.32	3,306,810.26	3,306,810.26
2017-2018 Fixed Carry Forward	-37,842.09	-527,387.42	-566,267.65
Total Indirect Costs	822,182.41	3,834,197.68	3,873,077.91
2017-2018 Direct Costs	21,958,993.29	19,436,523.35	19,436,523.35
2019-2020 Rate	3.74*	19.73*	19.93**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	23,658,220.31	21,383,456.35	21,383,456.35
Indirect costs based on rate ** multiplied by actual direct costs	884,817.44	3,207,518.45	4,261,722.85
2019-2020 Actual Indirect Costs	751,666.59	3,026,430.55	3,026,430.55
2017-2018 Fixed Carry Forward	-37,842.09	-527,387.42	-566,267.65
Total Indirect Costs	789,508.68	3,553,817.97	3,592,698.20
Over/(Under) Recovery	95,308.76	0.00	669,024.65

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	751,666.59	3,026,430.55	3,026,430.55
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	95,308.76	0.00	669,024.65
Total Projected Indirect 2021-2022 (Numerator)	656,357.83	3,026,430.55	2,357,405.90
Direct Costs	23,658,220.31	21,383,456.35	21,383,456.35
Rate for 2021-2022 **	2.77*	14.15*	11.02**

\* If Rate exceeds 15%, use 15%

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**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 03030  
Form R0418**

Allegan Public Schools  
550 5TH ST  
ALLEGAN, MI 49010

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	449,486.41	2,933,121.06	2,933,121.06
2017-2018 Fixed Carry Forward	11,458.02	-86,928.85	-86,568.46
Total Indirect Costs	438,028.39	3,020,049.91	3,019,689.52
2017-2018 Direct Costs	25,328,851.40	22,845,216.75	22,845,216.75
2019-2020 Rate	1.73*	13.22*	13.22**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	25,412,454.12	22,997,117.16	22,997,117.16
Indirect costs based on rate ** multiplied by actual direct costs	439,635.46	3,040,218.89	3,040,218.89
2019-2020 Actual Indirect Costs	464,519.44	2,879,856.40	2,879,856.40
2017-2018 Fixed Carry Forward	11,458.02	-86,928.85	-86,568.46
Total Indirect Costs	453,061.42	2,966,785.25	2,966,424.86
Over/(Under) Recovery	-13,425.96	73,433.64	73,794.03

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	464,519.44	2,879,856.40	2,879,856.40
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-13,425.96	73,433.64	73,794.03
Total Projected Indirect 2021-2022 (Numerator)	477,945.40	2,806,422.76	2,806,062.37
Direct Costs	25,412,454.12	22,997,117.16	22,997,117.16
Rate for 2021-2022 **	1.88*	12.20*	12.20**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 03040  
Form R0418**

Wayland Union Schools  
850 E SUPERIOR ST  
WAYLAND, MI 49348

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	970,593.40	3,655,160.85	3,655,160.85
2017-2018 Fixed Carry Forward	348,718.95	91,477.14	69,500.83
Total Indirect Costs	621,874.45	3,563,683.71	3,585,660.02
2017-2018 Direct Costs	28,544,280.19	25,679,492.74	25,679,492.74
2019-2020 Rate	2.18*	13.88*	13.96**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	30,257,623.34	27,600,483.18	27,600,483.18
Indirect costs based on rate ** multiplied by actual direct costs	659,616.19	3,830,947.07	3,853,027.45
2019-2020 Actual Indirect Costs	988,380.41	3,458,000.57	3,458,000.57
2017-2018 Fixed Carry Forward	348,718.95	91,477.14	69,500.83
Total Indirect Costs	639,661.46	3,366,523.43	3,388,499.74
Over/(Under) Recovery	19,954.73	464,423.64	464,527.71

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	988,380.41	3,458,000.57	3,458,000.57
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	19,954.73	464,423.64	464,527.71
Total Projected Indirect 2021-2022 (Numerator)	968,425.68	2,993,576.93	2,993,472.86
Direct Costs	30,257,623.34	27,600,483.18	27,600,483.18
Rate for 2021-2022 **	3.20*	10.85*	10.85**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 03050  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	522,460.14	2,427,833.13	2,427,833.13
2017-2018 Fixed Carry Forward	-57,986.42	0.00	-295,735.96
Total Indirect Costs	580,446.56	2,427,833.13	2,723,569.09
2017-2018 Direct Costs	13,251,844.11	11,346,471.12	11,346,471.12
2019-2020 Rate	4.38*	21.40*	24.00**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	13,853,324.75	12,003,636.57	12,003,636.57
Indirect costs based on rate ** multiplied by actual direct costs	606,775.62	1,800,545.49	2,880,872.78
2019-2020 Actual Indirect Costs	569,757.80	2,419,445.98	2,419,445.98
2017-2018 Fixed Carry Forward	-57,986.42	0.00	-295,735.96
Total Indirect Costs	627,744.22	2,419,445.98	2,715,181.94
Over/(Under) Recovery	-20,968.60	0.00	165,690.84

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	569,757.80	2,419,445.98	2,419,445.98
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-20,968.60	0.00	165,690.84
Total Projected Indirect 2021-2022 (Numerator)	590,726.40	2,419,445.98	2,253,755.14
Direct Costs	13,853,324.75	12,003,636.57	12,003,636.57
Rate for 2021-2022 **	4.26*	20.16*	18.78**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 03060  
Form R0418**

Martin Public Schools  
1556 CHALMERS  
MARTIN, MI 49070

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	266,340.37	875,104.97	875,104.97
2017-2018 Fixed Carry Forward	-10,757.45	-170,295.26	-182,756.46
Total Indirect Costs	277,097.82	1,045,400.23	1,057,861.43
2017-2018 Direct Costs	5,537,503.81	4,928,739.21	4,928,739.21
2019-2020 Rate	5.00*	21.21*	21.46**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,981,808.38	5,474,487.24	5,474,487.24
Indirect costs based on rate ** multiplied by actual direct costs	299,090.42	821,173.09	1,174,824.96
2019-2020 Actual Indirect Costs	361,829.46	869,150.60	869,150.60
2017-2018 Fixed Carry Forward	-10,757.45	-170,295.26	-182,756.46
Total Indirect Costs	372,586.91	1,039,445.86	1,051,907.06
Over/(Under) Recovery	-73,496.49	0.00	122,917.90

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	361,829.46	869,150.60	869,150.60
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-73,496.49	0.00	122,917.90
Total Projected Indirect 2021-2022 (Numerator)	435,325.95	869,150.60	746,232.70
Direct Costs	5,981,808.38	5,474,487.24	5,474,487.24
Rate for 2021-2022 **	7.28*	15.88*	13.63**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 03070  
Form R0418**

Hopkins Public Schools  
400 S CLARK ST  
HOPKINS, MI 49328

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	718,448.71	2,217,755.79	2,217,755.79
2017-2018 Fixed Carry Forward	-117,756.77	0.00	-62,550.32
Total Indirect Costs	836,205.48	2,217,755.79	2,280,306.11
2017-2018 Direct Costs	14,593,203.67	13,093,896.59	13,093,896.59
2019-2020 Rate	5.73*	16.94*	17.42**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	15,559,501.04	13,994,635.69	13,994,635.69
Indirect costs based on rate ** multiplied by actual direct costs	891,559.41	2,099,195.35	2,437,865.54
2019-2020 Actual Indirect Costs	663,801.43	2,228,666.78	2,228,666.78
2017-2018 Fixed Carry Forward	-117,756.77	0.00	-62,550.32
Total Indirect Costs	781,558.20	2,228,666.78	2,291,217.10
Over/(Under) Recovery	110,001.21	0.00	146,648.44

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	663,801.43	2,228,666.78	2,228,666.78
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	110,001.21	0.00	146,648.44
Total Projected Indirect 2021-2022 (Numerator)	553,800.22	2,228,666.78	2,082,018.34
Direct Costs	15,559,501.04	13,994,635.69	13,994,635.69
Rate for 2021-2022 **	3.56*	15.93*	14.88**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 03080  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	383,865.42	1,083,778.39	1,083,778.39
2017-2018 Fixed Carry Forward	38,478.70	60,433.66	52,623.04
Total Indirect Costs	345,386.72	1,023,344.73	1,031,155.35
2017-2018 Direct Costs	9,251,572.53	8,551,659.56	8,551,659.56
2019-2020 Rate	3.73*	11.97*	12.06**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	9,705,933.34	9,042,701.87	9,042,701.87
Indirect costs based on rate ** multiplied by actual direct costs	362,031.31	1,082,411.41	1,090,549.85
2019-2020 Actual Indirect Costs	401,648.87	1,064,880.34	1,064,880.34
2017-2018 Fixed Carry Forward	38,478.70	60,433.66	52,623.04
Total Indirect Costs	363,170.17	1,004,446.68	1,012,257.30
Over/(Under) Recovery	-1,138.86	77,964.73	78,292.55

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	401,648.87	1,064,880.34	1,064,880.34
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-1,138.86	77,964.73	78,292.55
Total Projected Indirect 2021-2022 (Numerator)	402,787.73	986,915.61	986,587.79
Direct Costs	9,705,933.34	9,042,701.87	9,042,701.87
Rate for 2021-2022 **	4.15*	10.91*	10.91**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 03100  
Form R0418**

Hamilton Community Schools  
4815 136TH AVE  
HAMILTON, MI 49419

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	474,115.68	2,694,272.20	2,694,272.20
2017-2018 Fixed Carry Forward	-45,868.91	32,553.33	33,231.34
Total Indirect Costs	519,984.59	2,661,718.87	2,661,040.86
2017-2018 Direct Costs	29,267,285.87	27,047,129.35	27,047,129.35
2019-2020 Rate	1.78*	9.84*	9.84**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	32,288,040.79	29,665,787.04	29,665,787.04
Indirect costs based on rate ** multiplied by actual direct costs	574,727.13	2,919,113.44	2,919,113.44
2019-2020 Actual Indirect Costs	631,405.16	3,089,162.91	3,089,162.91
2017-2018 Fixed Carry Forward	-45,868.91	32,553.33	33,231.34
Total Indirect Costs	677,274.07	3,056,609.58	3,055,931.57
Over/(Under) Recovery	-102,546.94	-137,496.14	-136,818.13

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	631,405.16	3,089,162.91	3,089,162.91
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-102,546.94	-137,496.14	-136,818.13
Total Projected Indirect 2021-2022 (Numerator)	733,952.10	3,226,659.05	3,225,981.04
Direct Costs	32,288,040.79	29,665,787.04	29,665,787.04
Rate for 2021-2022 **	2.27*	10.88*	10.87**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 03440  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	20,239.51	131,825.06	131,825.06
2017-2018 Fixed Carry Forward	-11,779.02	-76,204.67	-76,237.81
Total Indirect Costs	32,018.53	208,029.73	208,062.87
2017-2018 Direct Costs	516,809.46	405,223.91	405,223.91
2019-2020 Rate	6.20*	51.34*	51.35**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	542,821.59	416,870.92	416,870.92
Indirect costs based on rate ** multiplied by actual direct costs	33,654.94	62,530.64	104,217.73
2019-2020 Actual Indirect Costs	29,503.07	155,453.74	155,453.74
2017-2018 Fixed Carry Forward	-11,779.02	-76,204.67	-76,237.81
Total Indirect Costs	41,282.09	231,658.41	231,691.55
Over/(Under) Recovery	-7,627.15	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	29,503.07	155,453.74	155,453.74
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-7,627.15	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	37,130.22	155,453.74	155,453.74
Direct Costs	542,821.59	416,870.92	416,870.92
Rate for 2021-2022 **	6.84*	37.29*	37.29**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 03900  
Form R0418**

Innocademy Allegan Campus  
2611 56TH ST  
FENNVILLE, MI 49408

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	41,139.42	183,297.43	183,297.43
2017-2018 Fixed Carry Forward	-3,574.27	0.00	-31,373.59
Total Indirect Costs	44,713.69	183,297.43	214,671.02
2017-2018 Direct Costs	842,267.86	700,109.85	700,109.85
2019-2020 Rate	5.31*	26.18*	30.66**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,114,466.68	965,850.97	965,850.97
Indirect costs based on rate ** multiplied by actual direct costs	59,178.18	144,877.65	241,462.74
2019-2020 Actual Indirect Costs	28,068.84	176,684.55	176,684.55
2017-2018 Fixed Carry Forward	-3,574.27	0.00	-31,373.59
Total Indirect Costs	31,643.11	176,684.55	208,058.14
Over/(Under) Recovery	27,535.07	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	28,068.84	176,684.55	176,684.55
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	27,535.07	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	533.77	176,684.55	176,684.55
Direct Costs	1,114,466.68	965,850.97	965,850.97
Rate for 2021-2022 **	0.05*	18.29*	18.29**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 03902  
Form R0418**

Outlook Academy  
310 THOMAS ST  
ALLEGAN, MI 49010

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	19,764.53	50,821.74	50,821.74
2017-2018 Fixed Carry Forward	135.75	6,718.88	6,789.44
Total Indirect Costs	19,628.78	44,102.86	44,032.30
2017-2018 Direct Costs	928,178.63	897,121.42	897,121.42
2019-2020 Rate	2.11*	4.92*	4.91**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	990,549.10	921,483.02	921,483.02
Indirect costs based on rate ** multiplied by actual direct costs	20,900.59	45,336.96	45,244.82
2019-2020 Actual Indirect Costs	33,904.40	102,970.48	102,970.48
2017-2018 Fixed Carry Forward	135.75	6,718.88	6,789.44
Total Indirect Costs	33,768.65	96,251.60	96,181.04
Over/(Under) Recovery	-12,868.06	-50,914.64	-50,936.22

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	33,904.40	102,970.48	102,970.48
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-12,868.06	-50,914.64	-50,936.22
Total Projected Indirect 2021-2022 (Numerator)	46,772.46	153,885.12	153,906.70
Direct Costs	990,549.10	921,483.02	921,483.02
Rate for 2021-2022 **	4.72*	16.70*	16.70**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 04000  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	934,378.65	1,122,719.88	1,122,719.88
2017-2018 Fixed Carry Forward	-190,378.55	-184,751.15	-184,332.72
Total Indirect Costs	1,124,757.20	1,307,471.03	1,307,052.60
2017-2018 Direct Costs	7,861,945.07	7,673,603.84	7,673,603.84
2019-2020 Rate	14.31*	17.04*	17.03**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,994,125.46	6,725,998.25	6,725,998.25
Indirect costs based on rate ** multiplied by actual direct costs	1,000,859.35	1,008,899.74	1,145,437.50
2019-2020 Actual Indirect Costs	699,765.47	967,892.68	967,892.68
2017-2018 Fixed Carry Forward	-190,378.55	-184,751.15	-184,332.72
Total Indirect Costs	890,144.02	1,152,643.83	1,152,225.40
Over/(Under) Recovery	110,715.33	0.00	-6,787.90

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	699,765.47	967,892.68	967,892.68
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	110,715.33	0.00	-6,787.90
Total Projected Indirect 2021-2022 (Numerator)	589,050.14	967,892.68	974,680.58
Direct Costs	6,994,125.46	6,725,998.25	6,725,998.25
Rate for 2021-2022 **	8.42*	14.39*	14.49**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 04010  
Form R0418**

Alpena Public Schools  
2373 GORDON RD  
ALPENA, MI 49707

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,345,049.95	4,787,836.38	4,787,836.38
2017-2018 Fixed Carry Forward	219,980.92	0.00	193,777.66
Total Indirect Costs	1,125,069.03	4,787,836.38	4,594,058.72
2017-2018 Direct Costs	35,137,522.67	31,552,007.01	31,552,007.01
2019-2020 Rate	3.20*	15.17*	14.56**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	36,172,684.00	32,509,580.33	32,509,580.33
Indirect costs based on rate ** multiplied by actual direct costs	1,157,525.89	4,876,437.05	4,733,394.90
2019-2020 Actual Indirect Costs	1,437,862.27	5,034,521.70	5,034,521.70
2017-2018 Fixed Carry Forward	219,980.92	0.00	193,777.66
Total Indirect Costs	1,217,881.35	5,034,521.70	4,840,744.04
Over/(Under) Recovery	-60,355.46	0.00	-107,349.14

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,437,862.27	5,034,521.70	5,034,521.70
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-60,355.46	0.00	-107,349.14
Total Projected Indirect 2021-2022 (Numerator)	1,498,217.73	5,034,521.70	5,141,870.84
Direct Costs	36,172,684.00	32,509,580.33	32,509,580.33
Rate for 2021-2022 **	4.14*	15.49*	15.82**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 05010  
Form R0418**

Alba Public Schools  
5935 ELM ST  
ELMIRA, MI 49730

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	62,123.45	259,549.08	259,549.08
2017-2018 Fixed Carry Forward	752.61	0.00	-34,355.91
Total Indirect Costs	61,370.84	259,549.08	293,904.99
2017-2018 Direct Costs	1,261,162.87	1,063,737.24	1,063,737.24
2019-2020 Rate	4.87*	24.40*	27.63**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,383,899.56	1,181,214.20	1,181,214.20
Indirect costs based on rate ** multiplied by actual direct costs	67,395.91	177,182.13	295,303.55
2019-2020 Actual Indirect Costs	60,735.00	263,420.36	263,420.36
2017-2018 Fixed Carry Forward	752.61	0.00	-34,355.91
Total Indirect Costs	59,982.39	263,420.36	297,776.27
Over/(Under) Recovery	7,413.52	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	60,735.00	263,420.36	263,420.36
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	7,413.52	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	53,321.48	263,420.36	263,420.36
Direct Costs	1,383,899.56	1,181,214.20	1,181,214.20
Rate for 2021-2022 **	3.85*	22.30*	22.30**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 05035  
Form R0418**

Central Lake Public Schools  
8169 W State St  
Central Lake, MI 49622

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	38,153.79	395,060.26	395,060.26
2017-2018 Fixed Carry Forward	47,237.71	20,743.12	20,566.97
Total Indirect Costs	-9,083.92	374,317.14	374,493.29
2017-2018 Direct Costs	3,398,485.44	3,041,578.97	3,041,578.97
2019-2020 Rate	0.00*	12.31*	12.31**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,690,458.67	3,281,897.78	3,281,897.78
Indirect costs based on rate ** multiplied by actual direct costs	0.00	404,001.62	404,001.62
2019-2020 Actual Indirect Costs	87,717.29	496,278.18	496,278.18
2017-2018 Fixed Carry Forward	47,237.71	20,743.12	20,566.97
Total Indirect Costs	40,479.58	475,535.06	475,711.21
Over/(Under) Recovery	0.00	-71,533.44	-71,709.59

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	87,717.29	496,278.18	496,278.18
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-71,533.44	-71,709.59
Total Projected Indirect 2021-2022 (Numerator)	87,717.29	567,811.62	567,987.77
Direct Costs	3,690,458.67	3,281,897.78	3,281,897.78
Rate for 2021-2022 **	2.38*	17.30*	17.31**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 05040  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	84,901.57	611,067.38	611,067.38
2017-2018 Fixed Carry Forward	-9,688.16	0.00	-9,230.88
Total Indirect Costs	94,589.73	611,067.38	620,298.26
2017-2018 Direct Costs	3,972,161.13	3,445,995.32	3,445,995.32
2019-2020 Rate	2.38*	17.73*	18.00**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	4,442,211.57	3,916,348.43	3,916,348.43
Indirect costs based on rate ** multiplied by actual direct costs	105,724.64	587,452.26	704,942.72
2019-2020 Actual Indirect Costs	91,518.80	617,381.94	617,381.94
2017-2018 Fixed Carry Forward	-9,688.16	0.00	-9,230.88
Total Indirect Costs	101,206.96	617,381.94	626,612.82
Over/(Under) Recovery	4,517.68	0.00	78,329.90

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	91,518.80	617,381.94	617,381.94
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	4,517.68	0.00	78,329.90
Total Projected Indirect 2021-2022 (Numerator)	87,001.12	617,381.94	539,052.04
Direct Costs	4,442,211.57	3,916,348.43	3,916,348.43
Rate for 2021-2022 **	1.96*	15.76*	13.76**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 05060  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	413,269.11	1,398,424.21	1,398,424.21
2017-2018 Fixed Carry Forward	-601.47	-43,995.06	-44,341.43
Total Indirect Costs	413,870.58	1,442,419.27	1,442,765.64
2017-2018 Direct Costs	12,350,496.73	11,365,341.63	11,365,341.63
2019-2020 Rate	3.35*	12.69*	12.69**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	12,916,247.45	11,934,544.18	11,934,544.18
Indirect costs based on rate ** multiplied by actual direct costs	432,694.29	1,514,493.66	1,514,493.66
2019-2020 Actual Indirect Costs	400,248.82	1,381,952.09	1,381,952.09
2017-2018 Fixed Carry Forward	-601.47	-43,995.06	-44,341.43
Total Indirect Costs	400,850.29	1,425,947.15	1,426,293.52
Over/(Under) Recovery	31,844.00	88,546.51	88,200.14

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	400,248.82	1,381,952.09	1,381,952.09
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	31,844.00	88,546.51	88,200.14
Total Projected Indirect 2021-2022 (Numerator)	368,404.82	1,293,405.58	1,293,751.95
Direct Costs	12,916,247.45	11,934,544.18	11,934,544.18
Rate for 2021-2022 **	2.85*	10.84*	10.84**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 05065  
Form R0418**

Ellsworth Community School  
9467 PARK ST  
ELLSWORTH, MI 49729

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	47,755.51	271,622.29	271,622.29
2017-2018 Fixed Carry Forward	8,798.05	19,230.44	19,338.79
Total Indirect Costs	38,957.46	252,391.85	252,283.50
2017-2018 Direct Costs	2,792,147.92	2,568,281.14	2,568,281.14
2019-2020 Rate	1.40*	9.83*	9.82**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,925,482.88	2,686,015.75	2,686,015.75
Indirect costs based on rate ** multiplied by actual direct costs	40,956.76	264,035.35	263,766.75
2019-2020 Actual Indirect Costs	48,800.00	288,267.13	288,267.13
2017-2018 Fixed Carry Forward	8,798.05	19,230.44	19,338.79
Total Indirect Costs	40,001.95	269,036.69	268,928.34
Over/(Under) Recovery	954.81	-5,001.34	-5,161.59

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	48,800.00	288,267.13	288,267.13
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	954.81	-5,001.34	-5,161.59
Total Projected Indirect 2021-2022 (Numerator)	47,845.19	293,268.47	293,428.72
Direct Costs	2,925,482.88	2,686,015.75	2,686,015.75
Rate for 2021-2022 **	1.64*	10.92*	10.92**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 05070  
Form R0418**

Mancelona Public Schools  
112 ST. JOHNS AVE  
MANCELONA, MI 49659

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	376,448.19	1,457,672.14	1,457,672.14
2017-2018 Fixed Carry Forward	13,579.50	0.00	-91,609.34
Total Indirect Costs	362,868.69	1,457,672.14	1,549,281.48
2017-2018 Direct Costs	9,535,065.08	8,453,841.13	8,453,841.13
2019-2020 Rate	3.81*	17.24*	18.33**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	10,166,951.96	9,116,658.86	9,116,658.86
Indirect costs based on rate ** multiplied by actual direct costs	387,360.87	1,367,498.83	1,671,083.57
2019-2020 Actual Indirect Costs	420,007.26	1,470,300.36	1,470,300.36
2017-2018 Fixed Carry Forward	13,579.50	0.00	-91,609.34
Total Indirect Costs	406,427.76	1,470,300.36	1,561,909.70
Over/(Under) Recovery	-19,066.89	0.00	109,173.87

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	420,007.26	1,470,300.36	1,470,300.36
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-19,066.89	0.00	109,173.87
Total Projected Indirect 2021-2022 (Numerator)	439,074.15	1,470,300.36	1,361,126.49
Direct Costs	10,166,951.96	9,116,658.86	9,116,658.86
Rate for 2021-2022 **	4.32*	16.13*	14.93**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 06020  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	146,547.08	469,525.31	469,525.31
2017-2018 Fixed Carry Forward	-3,364.65	22,304.57	-17,918.02
Total Indirect Costs	149,911.73	447,220.74	487,443.33
2017-2018 Direct Costs	4,080,272.94	3,757,294.71	3,757,294.71
2019-2020 Rate	3.67*	11.90*	12.97**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	4,027,891.61	3,715,491.53	3,715,491.53
Indirect costs based on rate ** multiplied by actual direct costs	147,823.62	442,143.49	481,899.25
2019-2020 Actual Indirect Costs	116,730.03	429,130.11	429,130.11
2017-2018 Fixed Carry Forward	-3,364.65	22,304.57	-17,918.02
Total Indirect Costs	120,094.68	406,825.54	447,048.13
Over/(Under) Recovery	27,728.94	35,317.95	34,851.12

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	116,730.03	429,130.11	429,130.11
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	27,728.94	35,317.95	34,851.12
Total Projected Indirect 2021-2022 (Numerator)	89,001.09	393,812.16	394,278.99
Direct Costs	4,027,891.61	3,715,491.53	3,715,491.53
Rate for 2021-2022 **	2.21*	10.60*	10.61**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 06050  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	701,992.21	2,514,826.35	2,514,826.35
2017-2018 Fixed Carry Forward	-20,048.10	0.00	-5,246.64
Total Indirect Costs	722,040.31	2,514,826.35	2,520,072.99
2017-2018 Direct Costs	14,477,383.54	12,664,549.40	12,664,549.40
2019-2020 Rate	4.99*	19.86*	19.90**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	14,882,146.65	12,976,516.05	12,976,516.05
Indirect costs based on rate ** multiplied by actual direct costs	742,619.12	1,946,477.41	2,582,326.69
2019-2020 Actual Indirect Costs	731,609.26	2,637,239.86	2,637,239.86
2017-2018 Fixed Carry Forward	-20,048.10	0.00	-5,246.64
Total Indirect Costs	751,657.36	2,637,239.86	2,642,486.50
Over/(Under) Recovery	-9,038.24	0.00	-60,159.81

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	731,609.26	2,637,239.86	2,637,239.86
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-9,038.24	0.00	-60,159.81
Total Projected Indirect 2021-2022 (Numerator)	740,647.50	2,637,239.86	2,697,399.67
Direct Costs	14,882,146.65	12,976,516.05	12,976,516.05
Rate for 2021-2022 **	4.98*	20.32*	20.79**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 07010  
Form R0418**

Arvon Township School District  
21655 SKANEE RD  
SKANEE, MI 49962

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	15,814.00	49,088.00	49,088.00
2017-2018 Fixed Carry Forward	1,549.18	0.00	31.02
Total Indirect Costs	14,264.82	49,088.00	49,056.98
2017-2018 Direct Costs	353,508.00	320,234.00	320,234.00
2019-2020 Rate	4.04*	15.33*	15.32**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	341,273.00	305,730.00	305,730.00
Indirect costs based on rate ** multiplied by actual direct costs	13,787.43	45,859.50	46,837.84
2019-2020 Actual Indirect Costs	11,622.00	47,165.00	47,165.00
2017-2018 Fixed Carry Forward	1,549.18	0.00	31.02
Total Indirect Costs	10,072.82	47,165.00	47,133.98
Over/(Under) Recovery	3,714.61	0.00	-296.14

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	11,622.00	47,165.00	47,165.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	3,714.61	0.00	-296.14
Total Projected Indirect 2021-2022 (Numerator)	7,907.39	47,165.00	47,461.14
Direct Costs	341,273.00	305,730.00	305,730.00
Rate for 2021-2022 **	2.32*	15.43*	15.52**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 07020  
Form R0418**

Baraga Area Schools  
210 LYONS ST  
BARAGA, MI 49908

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	224,129.12	632,617.53	632,617.53
2017-2018 Fixed Carry Forward	-54,265.70	6,409.28	6,255.15
Total Indirect Costs	278,394.82	626,208.25	626,362.38
2017-2018 Direct Costs	4,691,509.90	4,283,021.49	4,283,021.49
2019-2020 Rate	5.93*	14.62*	14.62**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	4,758,368.56	4,319,987.43	4,319,987.43
Indirect costs based on rate ** multiplied by actual direct costs	282,171.26	631,582.16	631,582.16
2019-2020 Actual Indirect Costs	167,284.81	605,665.94	605,665.94
2017-2018 Fixed Carry Forward	-54,265.70	6,409.28	6,255.15
Total Indirect Costs	221,550.51	599,256.66	599,410.79
Over/(Under) Recovery	60,620.75	32,325.50	32,171.37

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	167,284.81	605,665.94	605,665.94
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	60,620.75	32,325.50	32,171.37
Total Projected Indirect 2021-2022 (Numerator)	106,664.06	573,340.44	573,494.57
Direct Costs	4,758,368.56	4,319,987.43	4,319,987.43
Rate for 2021-2022 **	2.24*	13.27*	13.28**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 07040  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	292,234.89	903,787.06	903,787.06
2017-2018 Fixed Carry Forward	-30,947.07	-77,727.23	-77,906.50
Total Indirect Costs	323,181.96	981,514.29	981,693.56
2017-2018 Direct Costs	6,401,933.92	5,790,381.75	5,790,381.75
2019-2020 Rate	5.05*	16.95*	16.95**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,451,811.70	5,857,441.63	5,857,441.63
Indirect costs based on rate ** multiplied by actual direct costs	325,816.49	878,616.24	992,836.36
2019-2020 Actual Indirect Costs	262,266.33	856,636.40	856,636.40
2017-2018 Fixed Carry Forward	-30,947.07	-77,727.23	-77,906.50
Total Indirect Costs	293,213.40	934,363.63	934,542.90
Over/(Under) Recovery	32,603.09	0.00	58,293.46

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	262,266.33	856,636.40	856,636.40
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	32,603.09	0.00	58,293.46
Total Projected Indirect 2021-2022 (Numerator)	229,663.24	856,636.40	798,342.94
Direct Costs	6,451,811.70	5,857,441.63	5,857,441.63
Rate for 2021-2022 **	3.56*	14.62*	13.63**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 08000  
Form R0418**

Barry ISD  
535 WEST WOODLAWN AVE  
HASTINGS, MI 49058

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	288,306.47	398,875.85	398,875.85
2017-2018 Fixed Carry Forward	-59,445.40	-76,914.52	-76,914.52
Total Indirect Costs	347,751.87	475,790.37	475,790.37
2017-2018 Direct Costs	5,535,166.11	5,424,596.73	5,424,596.73
2019-2020 Rate	6.28*	8.77*	8.77**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,933,019.15	5,826,705.65	5,826,705.65
Indirect costs based on rate ** multiplied by actual direct costs	372,593.60	511,002.09	511,002.09
2019-2020 Actual Indirect Costs	340,388.45	446,701.95	446,701.95
2017-2018 Fixed Carry Forward	-59,445.40	-76,914.52	-76,914.52
Total Indirect Costs	399,833.85	523,616.47	523,616.47
Over/(Under) Recovery	-27,240.25	-12,614.38	-12,614.38

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	340,388.45	446,701.95	446,701.95
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-27,240.25	-12,614.38	-12,614.38
Total Projected Indirect 2021-2022 (Numerator)	367,628.70	459,316.33	459,316.33
Direct Costs	5,933,019.15	5,826,705.65	5,826,705.65
Rate for 2021-2022 **	6.20*	7.88*	7.88**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 08010  
Form R0418**

Delton Kellogg Schools  
327 NORTH GROVE ST  
DELTON, MI 49046

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	468,912.07	1,646,578.63	1,646,578.63
2017-2018 Fixed Carry Forward	35,331.55	0.00	84,315.71
Total Indirect Costs	433,580.52	1,646,578.63	1,562,262.92
2017-2018 Direct Costs	12,096,107.86	10,918,441.30	10,918,441.30
2019-2020 Rate	3.58*	15.08*	14.31**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	11,498,809.26	10,854,000.72	10,854,000.72
Indirect costs based on rate ** multiplied by actual direct costs	411,657.37	1,628,100.11	1,553,207.50
2019-2020 Actual Indirect Costs	473,655.27	1,476,519.83	1,476,519.83
2017-2018 Fixed Carry Forward	35,331.55	0.00	84,315.71
Total Indirect Costs	438,323.72	1,476,519.83	1,392,204.12
Over/(Under) Recovery	-26,666.35	0.00	161,003.38

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	473,655.27	1,476,519.83	1,476,519.83
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-26,666.35	0.00	161,003.38
Total Projected Indirect 2021-2022 (Numerator)	500,321.62	1,476,519.83	1,315,516.45
Direct Costs	11,498,809.26	10,854,000.72	10,854,000.72
Rate for 2021-2022 **	4.35*	13.60*	12.12**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 08030  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,034,371.56	3,926,325.40	3,926,325.40
2017-2018 Fixed Carry Forward	-133,283.14	0.00	-603,755.30
Total Indirect Costs	1,167,654.70	3,926,325.40	4,530,080.70
2017-2018 Direct Costs	24,115,787.72	21,223,833.88	21,223,833.88
2019-2020 Rate	4.84*	18.50*	21.34**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	25,006,424.56	22,176,666.93	22,176,666.93
Indirect costs based on rate ** multiplied by actual direct costs	1,210,310.95	3,326,500.04	4,732,500.72
2019-2020 Actual Indirect Costs	804,470.76	3,634,228.39	3,634,228.39
2017-2018 Fixed Carry Forward	-133,283.14	0.00	-603,755.30
Total Indirect Costs	937,753.90	3,634,228.39	4,237,983.69
Over/(Under) Recovery	272,557.05	0.00	494,517.03

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	804,470.76	3,634,228.39	3,634,228.39
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	272,557.05	0.00	494,517.03
Total Projected Indirect 2021-2022 (Numerator)	531,913.71	3,634,228.39	3,139,711.36
Direct Costs	25,006,424.56	22,176,666.93	22,176,666.93
Rate for 2021-2022 **	2.13*	16.39*	14.16**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 08050  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	698,477.14	3,360,712.39	3,360,712.39
2017-2018 Fixed Carry Forward	137,014.11	-150,483.49	-150,285.61
Total Indirect Costs	561,463.03	3,511,195.88	3,510,998.00
2017-2018 Direct Costs	31,053,199.09	28,213,831.92	28,213,831.92
2019-2020 Rate	1.81*	12.44*	12.44**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	34,189,205.61	31,203,859.67	31,203,859.67
Indirect costs based on rate ** multiplied by actual direct costs	618,824.62	3,881,760.14	3,881,760.14
2019-2020 Actual Indirect Costs	749,874.79	3,523,789.73	3,523,789.73
2017-2018 Fixed Carry Forward	137,014.11	-150,483.49	-150,285.61
Total Indirect Costs	612,860.68	3,674,273.22	3,674,075.34
Over/(Under) Recovery	5,963.94	207,486.92	207,684.80

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	749,874.79	3,523,789.73	3,523,789.73
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	5,963.94	207,486.92	207,684.80
Total Projected Indirect 2021-2022 (Numerator)	743,910.85	3,316,302.81	3,316,104.93
Direct Costs	34,189,205.61	31,203,859.67	31,203,859.67
Rate for 2021-2022 **	2.18*	10.63*	10.63**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 09000  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	2,162,665.87	3,855,630.27	3,855,630.27
2017-2018 Fixed Carry Forward	112,627.49	-53,866.21	-54,036.97
Total Indirect Costs	2,050,038.38	3,909,496.48	3,909,667.24
2017-2018 Direct Costs	31,662,173.92	29,969,209.52	29,969,209.52
2019-2020 Rate	6.47*	13.05*	13.05**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	32,986,452.72	30,968,716.36	30,968,716.36
Indirect costs based on rate ** multiplied by actual direct costs	2,134,223.49	4,041,417.48	4,041,417.48
2019-2020 Actual Indirect Costs	2,421,156.35	4,438,892.71	4,438,892.71
2017-2018 Fixed Carry Forward	112,627.49	-53,866.21	-54,036.97
Total Indirect Costs	2,308,528.86	4,492,758.92	4,492,929.68
Over/(Under) Recovery	-174,305.37	-451,341.44	-451,512.20

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	2,421,156.35	4,438,892.71	4,438,892.71
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-174,305.37	-451,341.44	-451,512.20
Total Projected Indirect 2021-2022 (Numerator)	2,595,461.72	4,890,234.15	4,890,404.91
Direct Costs	32,986,452.72	30,968,716.36	30,968,716.36
Rate for 2021-2022 **	7.87*	15.79*	15.79**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 09010  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	2,285,621.08	8,640,768.82	8,640,768.82
2017-2018 Fixed Carry Forward	-64,476.53	635,303.02	601,628.99
Total Indirect Costs	2,350,097.61	8,005,465.80	8,039,139.83
2017-2018 Direct Costs	71,447,646.40	65,278,478.85	65,278,478.85
2019-2020 Rate	3.29*	12.26*	12.32**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	73,771,024.32	66,929,127.76	66,929,127.76
Indirect costs based on rate ** multiplied by actual direct costs	2,427,066.70	8,205,511.06	8,245,668.54
2019-2020 Actual Indirect Costs	2,730,032.71	9,764,720.30	9,764,720.30
2017-2018 Fixed Carry Forward	-64,476.53	635,303.02	601,628.99
Total Indirect Costs	2,794,509.24	9,129,417.28	9,163,091.31
Over/(Under) Recovery	-367,442.54	-923,906.22	-917,422.77

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	2,730,032.71	9,764,720.30	9,764,720.30
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-367,442.54	-923,906.22	-917,422.77
Total Projected Indirect 2021-2022 (Numerator)	3,097,475.25	10,688,626.52	10,682,143.07
Direct Costs	73,771,024.32	66,929,127.76	66,929,127.76
Rate for 2021-2022 **	4.20*	15.97*	15.96**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 09030  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	778,614.75	2,951,942.94	2,951,942.94
2017-2018 Fixed Carry Forward	109,406.04	128,120.25	120,494.93
Total Indirect Costs	669,208.71	2,823,822.69	2,831,448.01
2017-2018 Direct Costs	22,844,893.25	20,671,565.06	20,671,565.06
2019-2020 Rate	2.93*	13.66*	13.70**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	23,464,265.19	21,224,806.96	21,224,806.96
Indirect costs based on rate ** multiplied by actual direct costs	687,502.97	2,899,308.63	2,907,798.55
2019-2020 Actual Indirect Costs	797,887.04	3,037,345.27	3,037,345.27
2017-2018 Fixed Carry Forward	109,406.04	128,120.25	120,494.93
Total Indirect Costs	688,481.00	2,909,225.02	2,916,850.34
Over/(Under) Recovery	-978.03	-9,916.39	-9,051.79

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	797,887.04	3,037,345.27	3,037,345.27
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-978.03	-9,916.39	-9,051.79
Total Projected Indirect 2021-2022 (Numerator)	798,865.07	3,047,261.66	3,046,397.06
Direct Costs	23,464,265.19	21,224,806.96	21,224,806.96
Rate for 2021-2022 **	3.40*	14.36*	14.35**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 09050  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	510,342.72	2,327,845.13	2,327,845.13
2017-2018 Fixed Carry Forward	50,323.53	0.00	-125,777.36
Total Indirect Costs	460,019.19	2,327,845.13	2,453,622.49
2017-2018 Direct Costs	15,228,092.26	13,410,589.85	13,410,589.85
2019-2020 Rate	3.02*	17.36*	18.30**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	14,745,252.30	13,046,182.42	13,046,182.42
Indirect costs based on rate ** multiplied by actual direct costs	445,306.62	1,956,927.36	2,387,451.38
2019-2020 Actual Indirect Costs	573,177.68	2,272,247.56	2,272,247.56
2017-2018 Fixed Carry Forward	50,323.53	0.00	-125,777.36
Total Indirect Costs	522,854.15	2,272,247.56	2,398,024.92
Over/(Under) Recovery	-77,547.53	0.00	-10,573.54

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	573,177.68	2,272,247.56	2,272,247.56
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-77,547.53	0.00	-10,573.54
Total Projected Indirect 2021-2022 (Numerator)	650,725.21	2,272,247.56	2,282,821.10
Direct Costs	14,745,252.30	13,046,182.42	13,046,182.42
Rate for 2021-2022 **	4.41*	17.42*	17.50**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 09090  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	350,233.79	1,557,677.51	1,557,677.51
2017-2018 Fixed Carry Forward	-23,229.36	-40,874.30	-40,878.99
Total Indirect Costs	373,463.15	1,598,551.81	1,598,556.50
2017-2018 Direct Costs	12,427,154.05	11,219,710.33	11,219,710.33
2019-2020 Rate	3.01*	14.25*	14.25**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	12,316,945.50	11,094,453.24	11,094,453.24
Indirect costs based on rate ** multiplied by actual direct costs	370,740.06	1,580,959.59	1,580,959.59
2019-2020 Actual Indirect Costs	372,851.92	1,595,344.18	1,595,344.18
2017-2018 Fixed Carry Forward	-23,229.36	-40,874.30	-40,878.99
Total Indirect Costs	396,081.28	1,636,218.48	1,636,223.17
Over/(Under) Recovery	-25,341.22	-55,258.89	-55,263.58

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	372,851.92	1,595,344.18	1,595,344.18
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-25,341.22	-55,258.89	-55,263.58
Total Projected Indirect 2021-2022 (Numerator)	398,193.14	1,650,603.07	1,650,607.76
Direct Costs	12,316,945.50	11,094,453.24	11,094,453.24
Rate for 2021-2022 **	3.23*	14.88*	14.88**

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 09901  
Form R0418**

Bay-Arenac Community High School  
805 LANGSTAFF ST  
ESSEXVILLE, MI 48732

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	6,265.12	244,844.60	244,844.60
2017-2018 Fixed Carry Forward	-3,239.18	0.00	-17,508.64
Total Indirect Costs	9,504.30	244,844.60	262,353.24
2017-2018 Direct Costs	1,592,597.94	1,354,018.46	1,354,018.46
2019-2020 Rate	0.60*	18.08*	19.38**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,629,067.35	1,408,532.71	1,408,532.71
Indirect costs based on rate ** multiplied by actual direct costs	9,774.40	211,279.91	272,973.64
2019-2020 Actual Indirect Costs	30,905.35	251,439.99	251,439.99
2017-2018 Fixed Carry Forward	-3,239.18	0.00	-17,508.64
Total Indirect Costs	34,144.53	251,439.99	268,948.63
Over/(Under) Recovery	-24,370.13	0.00	4,025.01

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	30,905.35	251,439.99	251,439.99
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-24,370.13	0.00	4,025.01
Total Projected Indirect 2021-2022 (Numerator)	55,275.48	251,439.99	247,414.98
Direct Costs	1,629,067.35	1,408,532.71	1,408,532.71
Rate for 2021-2022 **	3.39*	17.85*	17.57**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 09902  
Form R0418**

State Street Academy  
1110 STATE ST  
BAY CITY, MI 48706

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	9,821.33	163,629.62	163,629.62
2017-2018 Fixed Carry Forward	0.00	-96,851.81	-96,851.68
Total Indirect Costs	9,821.33	260,481.43	260,481.30
2017-2018 Direct Costs	986,850.43	833,042.14	833,042.14
2019-2020 Rate	1.00*	31.27*	31.27**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,455,972.63	1,290,833.67	1,290,833.67
Indirect costs based on rate ** multiplied by actual direct costs	14,559.73	193,625.05	322,708.42
2019-2020 Actual Indirect Costs	2,617.53	167,756.49	167,756.49
2017-2018 Fixed Carry Forward	0.00	-96,851.81	-96,851.68
Total Indirect Costs	2,617.53	264,608.30	264,608.17
Over/(Under) Recovery	11,942.20	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	2,617.53	167,756.49	167,756.49
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	11,942.20	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	-9,324.67	167,756.49	167,756.49
Direct Costs	1,455,972.63	1,290,833.67	1,290,833.67
Rate for 2021-2022 **	0.00*	13.00*	13.00**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 09903  
Form R0418**

Bay City Academy  
301 NORTH FARRAGUT ST  
BAY CITY, MI 48708

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	87,915.00	392,393.00	392,393.00
2017-2018 Fixed Carry Forward	-6,713.93	0.00	0.00
Total Indirect Costs	94,628.93	392,393.00	392,393.00
2017-2018 Direct Costs	2,662,330.00	2,357,852.00	2,357,852.00
2019-2020 Rate	3.55*	16.64*	16.64**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,187,709.00	2,851,206.00	2,851,206.00
Indirect costs based on rate ** multiplied by actual direct costs	113,163.67	427,680.90	474,440.68
2019-2020 Actual Indirect Costs	80,269.00	416,772.00	416,772.00
2017-2018 Fixed Carry Forward	-6,713.93	0.00	0.00
Total Indirect Costs	86,982.93	416,772.00	416,772.00
Over/(Under) Recovery	26,180.74	0.00	57,668.68

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	80,269.00	416,772.00	416,772.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	26,180.74	0.00	57,668.68
Total Projected Indirect 2021-2022 (Numerator)	54,088.26	416,772.00	359,103.32
Direct Costs	3,187,709.00	2,851,206.00	2,851,206.00
Rate for 2021-2022 **	1.70*	14.62*	12.59**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 10015  
Form R0418**

Benzie County Central Schools  
9300 HOMESTEAD RD  
BENZONIA, MI 49616

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	524,945.14	1,776,919.34	1,776,919.34
2017-2018 Fixed Carry Forward	-15,714.74	0.00	196,306.78
Total Indirect Costs	540,659.88	1,776,919.34	1,580,612.56
2017-2018 Direct Costs	13,150,419.48	11,898,445.28	11,898,445.28
2019-2020 Rate	4.11*	14.93*	13.28**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	13,581,526.29	12,178,222.97	12,178,222.97
Indirect costs based on rate ** multiplied by actual direct costs	558,200.73	1,818,208.69	1,617,268.01
2019-2020 Actual Indirect Costs	483,778.10	1,887,081.42	1,887,081.42
2017-2018 Fixed Carry Forward	-15,714.74	0.00	196,306.78
Total Indirect Costs	499,492.84	1,887,081.42	1,690,774.64
Over/(Under) Recovery	58,707.89	-68,872.73	-73,506.63

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	483,778.10	1,887,081.42	1,887,081.42
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	58,707.89	-68,872.73	-73,506.63
Total Projected Indirect 2021-2022 (Numerator)	425,070.21	1,955,954.15	1,960,588.05
Direct Costs	13,581,526.29	12,178,222.97	12,178,222.97
Rate for 2021-2022 **	3.13*	16.06*	16.10**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 10025  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	92,633.13	702,952.01	702,952.01
2017-2018 Fixed Carry Forward	25,319.20	21,781.24	21,615.71
Total Indirect Costs	67,313.93	681,170.77	681,336.30
2017-2018 Direct Costs	6,505,281.98	5,894,963.10	5,894,963.10
2019-2020 Rate	1.03*	11.56*	11.56**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,282,491.17	6,615,798.22	6,615,798.22
Indirect costs based on rate ** multiplied by actual direct costs	75,009.66	764,786.27	764,786.27
2019-2020 Actual Indirect Costs	46,268.51	712,961.46	712,961.46
2017-2018 Fixed Carry Forward	25,319.20	21,781.24	21,615.71
Total Indirect Costs	20,949.31	691,180.22	691,345.75
Over/(Under) Recovery	54,060.35	73,606.05	73,440.52

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	46,268.51	712,961.46	712,961.46
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	54,060.35	73,606.05	73,440.52
Total Projected Indirect 2021-2022 (Numerator)	-7,791.84	639,355.41	639,520.94
Direct Costs	7,282,491.17	6,615,798.22	6,615,798.22
Rate for 2021-2022 **	0.00*	9.66*	9.67**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 11000  
Form R0418**

Berrien RESA  
711 SAINT JOSEPH AVE  
BERRIEN SPRINGS, MI 49103

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	3,485,549.83	5,063,640.24	5,063,640.24
2017-2018 Fixed Carry Forward	-374,312.72	-438,286.56	-421,875.85
Total Indirect Costs	3,859,862.55	5,501,926.80	5,485,516.09
2017-2018 Direct Costs	33,654,052.16	32,075,961.75	32,075,961.75
2019-2020 Rate	11.47*	17.15*	17.10**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	35,779,196.55	33,978,456.70	33,978,456.70
Indirect costs based on rate ** multiplied by actual direct costs	4,103,873.84	5,096,768.51	5,810,316.10
2019-2020 Actual Indirect Costs	2,921,083.17	4,721,823.02	4,721,823.02
2017-2018 Fixed Carry Forward	-374,312.72	-438,286.56	-421,875.85
Total Indirect Costs	3,295,395.89	5,160,109.58	5,143,698.87
Over/(Under) Recovery	808,477.95	0.00	666,617.23

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	2,921,083.17	4,721,823.02	4,721,823.02
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	808,477.95	0.00	666,617.23
Total Projected Indirect 2021-2022 (Numerator)	2,112,605.22	4,721,823.02	4,055,205.79
Direct Costs	35,779,196.55	33,978,456.70	33,978,456.70
Rate for 2021-2022 **	5.90*	13.90*	11.93**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 11010  
Form R0418**

Benton Harbor Area Schools  
870 COLFAX AVE  
BENTON HARBOR, MI 49022

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,413,750.84	4,014,612.08	4,014,612.08
2017-2018 Fixed Carry Forward	346,068.40	0.00	0.00
Total Indirect Costs	1,067,682.44	4,014,612.08	4,014,612.08
2017-2018 Direct Costs	25,665,724.23	23,064,862.99	23,064,862.99
2019-2020 Rate	4.16*	17.41*	17.41**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	14,751,644.70	14,468,401.50	14,468,401.50
Indirect costs based on rate ** multiplied by actual direct costs	613,668.42	2,170,260.23	2,518,948.70
2019-2020 Actual Indirect Costs	1,183,475.58	3,365,780.38	3,365,780.38
2017-2018 Fixed Carry Forward	346,068.40	0.00	0.00
Total Indirect Costs	837,407.18	3,365,780.38	3,365,780.38
Over/(Under) Recovery	-223,738.76	0.00	-846,831.68

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,183,475.58	3,365,780.38	3,365,780.38
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-223,738.76	0.00	-846,831.68
Total Projected Indirect 2021-2022 (Numerator)	1,407,214.34	3,365,780.38	4,212,612.06
Direct Costs	14,751,644.70	14,468,401.50	14,468,401.50
Rate for 2021-2022 **	9.54*	23.26*	29.12**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 11020  
Form R0418**

St. Joseph Public Schools  
2850 S CLEVELAND AVE  
SAINT JOSEPH, MI 49085

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	833,832.94	4,256,711.81	4,256,711.81
2017-2018 Fixed Carry Forward	163,977.18	0.00	-595,132.10
Total Indirect Costs	669,855.76	4,256,711.81	4,851,843.91
2017-2018 Direct Costs	26,168,909.09	22,895,536.75	22,895,536.75
2019-2020 Rate	2.56*	18.59*	21.19**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	28,440,977.55	25,317,708.13	25,317,708.13
Indirect costs based on rate ** multiplied by actual direct costs	728,089.03	3,797,656.22	5,364,822.35
2019-2020 Actual Indirect Costs	843,789.80	4,168,216.07	4,168,216.07
2017-2018 Fixed Carry Forward	163,977.18	0.00	-595,132.10
Total Indirect Costs	679,812.62	4,168,216.07	4,763,348.17
Over/(Under) Recovery	48,276.41	0.00	601,474.18

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	843,789.80	4,168,216.07	4,168,216.07
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	48,276.41	0.00	601,474.18
Total Projected Indirect 2021-2022 (Numerator)	795,513.39	4,168,216.07	3,566,741.89
Direct Costs	28,440,977.55	25,317,708.13	25,317,708.13
Rate for 2021-2022 **	2.80*	16.46*	14.09**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 11030  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	668,262.29	3,053,680.79	3,053,680.79
2017-2018 Fixed Carry Forward	-56,509.84	144,092.60	143,832.31
Total Indirect Costs	724,772.13	2,909,588.19	2,909,848.48
2017-2018 Direct Costs	26,111,629.12	23,726,210.62	23,726,210.62
2019-2020 Rate	2.78*	12.26*	12.26**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	27,483,468.76	25,123,461.04	25,123,461.04
Indirect costs based on rate ** multiplied by actual direct costs	764,040.43	3,080,136.32	3,080,136.32
2019-2020 Actual Indirect Costs	749,011.14	3,109,018.86	3,109,018.86
2017-2018 Fixed Carry Forward	-56,509.84	144,092.60	143,832.31
Total Indirect Costs	805,520.98	2,964,926.26	2,965,186.55
Over/(Under) Recovery	-41,480.55	115,210.06	114,949.77

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	749,011.14	3,109,018.86	3,109,018.86
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-41,480.55	115,210.06	114,949.77
Total Projected Indirect 2021-2022 (Numerator)	790,491.69	2,993,808.80	2,994,069.09
Direct Costs	27,483,468.76	25,123,461.04	25,123,461.04
Rate for 2021-2022 **	2.88*	11.92*	11.92**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 11033  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	500,516.30	1,383,665.35	1,383,665.35
2017-2018 Fixed Carry Forward	33,528.05	0.00	-60,017.01
Total Indirect Costs	466,988.25	1,383,665.35	1,443,682.36
2017-2018 Direct Costs	8,084,239.66	7,201,090.61	7,201,090.61
2019-2020 Rate	5.78*	19.21*	20.05**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	8,992,149.32	8,073,365.33	8,073,365.33
Indirect costs based on rate ** multiplied by actual direct costs	519,746.23	1,211,004.80	1,618,709.75
2019-2020 Actual Indirect Costs	568,319.27	1,487,103.26	1,487,103.26
2017-2018 Fixed Carry Forward	33,528.05	0.00	-60,017.01
Total Indirect Costs	534,791.22	1,487,103.26	1,547,120.27
Over/(Under) Recovery	-15,044.99	0.00	71,589.48

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	568,319.27	1,487,103.26	1,487,103.26
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-15,044.99	0.00	71,589.48
Total Projected Indirect 2021-2022 (Numerator)	583,364.26	1,487,103.26	1,415,513.78
Direct Costs	8,992,149.32	8,073,365.33	8,073,365.33
Rate for 2021-2022 **	6.49*	18.42*	17.53**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 11200  
Form R0418**

New Buffalo Area Schools  
P.O. Box 280  
NEW BUFFALO, MI 49117

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	720,728.38	2,102,501.25	2,102,501.25
2017-2018 Fixed Carry Forward	-63,103.45	0.00	-110,443.89
Total Indirect Costs	783,831.83	2,102,501.25	2,212,945.14
2017-2018 Direct Costs	13,263,082.49	11,881,309.62	11,881,309.62
2019-2020 Rate	5.91*	17.70*	18.63**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	13,859,347.29	12,170,435.59	12,170,435.59
Indirect costs based on rate ** multiplied by actual direct costs	819,087.42	1,825,565.34	2,267,352.15
2019-2020 Actual Indirect Costs	775,668.88	2,464,580.58	2,464,580.58
2017-2018 Fixed Carry Forward	-63,103.45	0.00	-110,443.89
Total Indirect Costs	838,772.33	2,464,580.58	2,575,024.47
Over/(Under) Recovery	-19,684.91	0.00	-307,672.32

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	775,668.88	2,464,580.58	2,464,580.58
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-19,684.91	0.00	-307,672.32
Total Projected Indirect 2021-2022 (Numerator)	795,353.79	2,464,580.58	2,772,252.90
Direct Costs	13,859,347.29	12,170,435.59	12,170,435.59
Rate for 2021-2022 **	5.74*	20.25*	22.78**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 11210  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	367,969.51	1,394,339.48	1,394,339.48
2017-2018 Fixed Carry Forward	-64,568.69	138,565.67	138,565.67
Total Indirect Costs	432,538.20	1,255,773.81	1,255,773.81
2017-2018 Direct Costs	12,384,928.02	11,724,731.84	11,724,731.84
2019-2020 Rate	3.49*	10.71*	10.71**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	12,508,205.20	11,774,736.11	11,774,736.11
Indirect costs based on rate ** multiplied by actual direct costs	436,536.36	1,261,074.24	1,261,074.24
2019-2020 Actual Indirect Costs	355,766.32	1,479,258.86	1,479,258.86
2017-2018 Fixed Carry Forward	-64,568.69	138,565.67	138,565.67
Total Indirect Costs	420,335.01	1,340,693.19	1,340,693.19
Over/(Under) Recovery	16,201.35	-79,618.95	-79,618.95

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	355,766.32	1,479,258.86	1,479,258.86
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	16,201.35	-79,618.95	-79,618.95
Total Projected Indirect 2021-2022 (Numerator)	339,564.97	1,558,877.81	1,558,877.81
Direct Costs	12,508,205.20	11,774,736.11	11,774,736.11
Rate for 2021-2022 **	2.71*	13.24*	13.24**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 11240  
Form R0418**

Berrien Springs Public Schools  
PO Box 130  
BERRIEN SPRINGS, MI 49103

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,074,839.25	4,598,465.22	4,598,465.22
2017-2018 Fixed Carry Forward	175,362.13	0.00	520,174.14
Total Indirect Costs	899,477.12	4,598,465.22	4,078,291.08
2017-2018 Direct Costs	36,906,142.96	33,229,441.86	33,229,441.86
2019-2020 Rate	2.44*	13.84*	12.27**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	41,721,375.06	38,774,813.51	38,774,813.51
Indirect costs based on rate ** multiplied by actual direct costs	1,018,001.55	5,366,434.19	4,757,669.62
2019-2020 Actual Indirect Costs	1,443,990.15	4,925,507.33	4,925,507.33
2017-2018 Fixed Carry Forward	175,362.13	0.00	520,174.14
Total Indirect Costs	1,268,628.02	4,925,507.33	4,405,333.19
Over/(Under) Recovery	-250,626.47	440,926.86	352,336.43

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,443,990.15	4,925,507.33	4,925,507.33
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-250,626.47	440,926.86	352,336.43
Total Projected Indirect 2021-2022 (Numerator)	1,694,616.62	4,484,580.47	4,573,170.90
Direct Costs	41,721,375.06	38,774,813.51	38,774,813.51
Rate for 2021-2022 **	4.06*	11.57*	11.79**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 11250  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	320,399.90	1,047,515.77	1,047,515.77
2017-2018 Fixed Carry Forward	-72,817.87	-167,349.28	-167,349.28
Total Indirect Costs	393,217.77	1,214,865.05	1,214,865.05
2017-2018 Direct Costs	9,987,488.56	9,260,372.69	9,260,372.69
2019-2020 Rate	3.94*	13.12*	13.12**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	8,309,697.32	7,737,371.97	7,737,371.97
Indirect costs based on rate ** multiplied by actual direct costs	327,402.07	1,015,143.20	1,015,143.20
2019-2020 Actual Indirect Costs	299,012.74	871,338.09	871,338.09
2017-2018 Fixed Carry Forward	-72,817.87	-167,349.28	-167,349.28
Total Indirect Costs	371,830.61	1,038,687.37	1,038,687.37
Over/(Under) Recovery	-44,428.54	-23,544.17	-23,544.17

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	299,012.74	871,338.09	871,338.09
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-44,428.54	-23,544.17	-23,544.17
Total Projected Indirect 2021-2022 (Numerator)	343,441.28	894,882.26	894,882.26
Direct Costs	8,309,697.32	7,737,371.97	7,737,371.97
Rate for 2021-2022 **	4.13*	11.57*	11.57**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 11300  
Form R0418**

Niles Community Schools  
1 TYLER ST  
NILES, MI 49120

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	705,977.80	4,275,877.39	4,275,877.39
2017-2018 Fixed Carry Forward	-76,418.03	153,572.09	153,572.09
Total Indirect Costs	782,395.83	4,122,305.30	4,122,305.30
2017-2018 Direct Costs	40,924,040.32	37,225,115.73	37,225,115.73
2019-2020 Rate	1.91*	11.07*	11.07**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	40,171,253.50	36,753,345.68	36,753,345.68
Indirect costs based on rate ** multiplied by actual direct costs	767,270.94	4,068,595.37	4,068,595.37
2019-2020 Actual Indirect Costs	758,170.28	4,041,708.10	4,041,708.10
2017-2018 Fixed Carry Forward	-76,418.03	153,572.09	153,572.09
Total Indirect Costs	834,588.31	3,888,136.01	3,888,136.01
Over/(Under) Recovery	-67,317.37	180,459.36	180,459.36

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	758,170.28	4,041,708.10	4,041,708.10
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-67,317.37	180,459.36	180,459.36
Total Projected Indirect 2021-2022 (Numerator)	825,487.65	3,861,248.74	3,861,248.74
Direct Costs	40,171,253.50	36,753,345.68	36,753,345.68
Rate for 2021-2022 **	2.05*	10.51*	10.51**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 11310  
Form R0418**

Buchanan Community Schools  
401 WEST CHICAGO ST  
BUCHANAN, MI 49107

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	794,522.81	2,199,027.11	2,199,027.11
2017-2018 Fixed Carry Forward	50,581.31	0.00	-146,297.12
Total Indirect Costs	743,941.50	2,199,027.11	2,345,324.23
2017-2018 Direct Costs	14,589,093.83	13,542,992.53	13,542,992.53
2019-2020 Rate	5.10*	16.24*	17.32**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	15,371,152.36	13,957,813.81	13,957,813.81
Indirect costs based on rate ** multiplied by actual direct costs	783,928.77	2,093,672.07	2,417,493.35
2019-2020 Actual Indirect Costs	578,262.29	1,991,600.84	1,991,600.84
2017-2018 Fixed Carry Forward	50,581.31	0.00	-146,297.12
Total Indirect Costs	527,680.98	1,991,600.84	2,137,897.96
Over/(Under) Recovery	256,247.79	0.00	279,595.39

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	578,262.29	1,991,600.84	1,991,600.84
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	256,247.79	0.00	279,595.39
Total Projected Indirect 2021-2022 (Numerator)	322,014.50	1,991,600.84	1,712,005.45
Direct Costs	15,371,152.36	13,957,813.81	13,957,813.81
Rate for 2021-2022 **	2.09*	14.27*	12.27**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 11320  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	711,359.30	2,026,117.44	2,026,117.44
2017-2018 Fixed Carry Forward	-136,797.30	-465,261.61	-465,332.65
Total Indirect Costs	848,156.60	2,491,379.05	2,491,450.09
2017-2018 Direct Costs	13,322,371.61	12,007,613.47	12,007,613.47
2019-2020 Rate	6.37*	20.75*	20.75**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	14,083,290.50	13,039,403.29	13,039,403.29
Indirect costs based on rate ** multiplied by actual direct costs	897,105.60	1,955,910.49	2,705,676.18
2019-2020 Actual Indirect Costs	684,557.40	1,728,444.61	1,728,444.61
2017-2018 Fixed Carry Forward	-136,797.30	-465,261.61	-465,332.65
Total Indirect Costs	821,354.70	2,193,706.22	2,193,777.26
Over/(Under) Recovery	75,750.90	0.00	511,898.92

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	684,557.40	1,728,444.61	1,728,444.61
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	75,750.90	0.00	511,898.92
Total Projected Indirect 2021-2022 (Numerator)	608,806.50	1,728,444.61	1,216,545.69
Direct Costs	14,083,290.50	13,039,403.29	13,039,403.29
Rate for 2021-2022 **	4.32*	13.26*	9.33**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 11330  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	441,874.64	1,653,109.50	1,653,109.50
2017-2018 Fixed Carry Forward	-100,336.93	-181,580.60	-181,354.72
Total Indirect Costs	542,211.57	1,834,690.10	1,834,464.22
2017-2018 Direct Costs	14,742,355.89	13,531,121.03	13,531,121.03
2019-2020 Rate	3.68*	13.56*	13.56**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	12,499,097.94	11,628,831.92	11,628,831.92
Indirect costs based on rate ** multiplied by actual direct costs	459,966.80	1,576,869.61	1,576,869.61
2019-2020 Actual Indirect Costs	470,699.52	1,489,457.15	1,489,457.15
2017-2018 Fixed Carry Forward	-100,336.93	-181,580.60	-181,354.72
Total Indirect Costs	571,036.45	1,671,037.75	1,670,811.87
Over/(Under) Recovery	-111,069.65	-94,168.14	-93,942.26

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	470,699.52	1,489,457.15	1,489,457.15
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-111,069.65	-94,168.14	-93,942.26
Total Projected Indirect 2021-2022 (Numerator)	581,769.17	1,583,625.29	1,583,399.41
Direct Costs	12,499,097.94	11,628,831.92	11,628,831.92
Rate for 2021-2022 **	4.65*	13.62*	13.62**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 11340  
Form R0418**

Bridgman Public Schools  
9964 GAST RD  
BRIDGMAN, MI 49106

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	318,478.62	1,443,090.10	1,443,090.10
2017-2018 Fixed Carry Forward	40,334.01	-111,148.02	-110,864.13
Total Indirect Costs	278,144.61	1,554,238.12	1,553,954.23
2017-2018 Direct Costs	11,806,538.62	10,681,927.14	10,681,927.14
2019-2020 Rate	2.36*	14.55*	14.55**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	12,584,176.46	11,216,483.58	11,216,483.58
Indirect costs based on rate ** multiplied by actual direct costs	296,986.56	1,631,998.36	1,631,998.36
2019-2020 Actual Indirect Costs	322,121.18	1,689,814.06	1,689,814.06
2017-2018 Fixed Carry Forward	40,334.01	-111,148.02	-110,864.13
Total Indirect Costs	281,787.17	1,800,962.08	1,800,678.19
Over/(Under) Recovery	15,199.39	-168,963.72	-168,679.83

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	322,121.18	1,689,814.06	1,689,814.06
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	15,199.39	-168,963.72	-168,679.83
Total Projected Indirect 2021-2022 (Numerator)	306,921.79	1,858,777.78	1,858,493.89
Direct Costs	12,584,176.46	11,216,483.58	11,216,483.58
Rate for 2021-2022 **	2.44*	16.57*	16.57**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 11670  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	0.00	53,526.13	53,526.13
2017-2018 Fixed Carry Forward	0.00	-13,326.16	-13,326.16
Total Indirect Costs	0.00	66,852.29	66,852.29
2017-2018 Direct Costs	671,924.17	618,398.04	618,398.04
2019-2020 Rate	0.00*	10.81*	10.81**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	666,028.02	604,189.07	604,189.07
Indirect costs based on rate ** multiplied by actual direct costs	0.00	65,312.84	65,312.84
2019-2020 Actual Indirect Costs	33.37	61,872.32	61,872.32
2017-2018 Fixed Carry Forward	0.00	-13,326.16	-13,326.16
Total Indirect Costs	33.37	75,198.48	75,198.48
Over/(Under) Recovery	0.00	-9,885.64	-9,885.64

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	33.37	61,872.32	61,872.32
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-9,885.64	-9,885.64
Total Projected Indirect 2021-2022 (Numerator)	33.37	71,757.96	71,757.96
Direct Costs	666,028.02	604,189.07	604,189.07
Rate for 2021-2022 **	0.01*	11.88*	11.88**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 11830  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	0.00	76,694.71	76,694.71
2017-2018 Fixed Carry Forward	0.00	-21,034.83	-21,034.83
Total Indirect Costs	0.00	97,729.54	97,729.54
2017-2018 Direct Costs	699,375.77	622,681.06	622,681.06
2019-2020 Rate	0.00*	15.69*	15.69**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	734,015.60	636,998.70	636,998.70
Indirect costs based on rate ** multiplied by actual direct costs	0.00	95,549.81	99,945.10
2019-2020 Actual Indirect Costs	4,237.00	101,253.90	101,253.90
2017-2018 Fixed Carry Forward	0.00	-21,034.83	-21,034.83
Total Indirect Costs	4,237.00	122,288.73	122,288.73
Over/(Under) Recovery	0.00	0.00	-22,343.63

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	4,237.00	101,253.90	101,253.90
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-22,343.63
Total Projected Indirect 2021-2022 (Numerator)	4,237.00	101,253.90	123,597.53
Direct Costs	734,015.60	636,998.70	636,998.70
Rate for 2021-2022 **	0.58*	15.90*	19.40**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 11901  
Form R0418**

Countryside Academy  
4800 MEADOWBROOK RD  
BENTON HARBOR, MI 49022

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	129,287.47	419,116.90	419,116.90
2017-2018 Fixed Carry Forward	9,563.29	-9,324.85	-9,324.85
Total Indirect Costs	119,724.18	428,441.75	428,441.75
2017-2018 Direct Costs	5,636,011.55	5,346,182.12	5,346,182.12
2019-2020 Rate	2.12*	8.01*	8.01**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,254,001.75	5,902,176.75	5,902,176.75
Indirect costs based on rate ** multiplied by actual direct costs	132,584.84	472,764.36	472,764.36
2019-2020 Actual Indirect Costs	176,796.53	528,621.53	528,621.53
2017-2018 Fixed Carry Forward	9,563.29	-9,324.85	-9,324.85
Total Indirect Costs	167,233.24	537,946.38	537,946.38
Over/(Under) Recovery	-34,648.40	-65,182.02	-65,182.02

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	176,796.53	528,621.53	528,621.53
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-34,648.40	-65,182.02	-65,182.02
Total Projected Indirect 2021-2022 (Numerator)	211,444.93	593,803.55	593,803.55
Direct Costs	6,254,001.75	5,902,176.75	5,902,176.75
Rate for 2021-2022 **	3.38*	10.06*	10.06**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 11903  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	29,773.74	466,928.49	466,928.49
2017-2018 Fixed Carry Forward	-2,183.36	-6,489.28	-13,841.36
Total Indirect Costs	31,957.10	473,417.77	480,769.85
2017-2018 Direct Costs	4,065,517.33	3,628,362.58	3,628,362.58
2019-2020 Rate	0.79*	13.05*	13.25**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	4,331,154.92	3,861,006.51	3,861,006.51
Indirect costs based on rate ** multiplied by actual direct costs	34,216.12	503,861.35	511,583.36
2019-2020 Actual Indirect Costs	9,911.69	480,060.10	480,060.10
2017-2018 Fixed Carry Forward	-2,183.36	-6,489.28	-13,841.36
Total Indirect Costs	12,095.05	486,549.38	493,901.46
Over/(Under) Recovery	22,121.07	17,311.97	17,681.90

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	9,911.69	480,060.10	480,060.10
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	22,121.07	17,311.97	17,681.90
Total Projected Indirect 2021-2022 (Numerator)	-12,209.38	462,748.13	462,378.20
Direct Costs	4,331,154.92	3,861,006.51	3,861,006.51
Rate for 2021-2022 **	0.00*	11.99*	11.98**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 11904  
Form R0418**

Mildred C. Wells Preparatory Academy  
248 9TH ST  
BENTON HARBOR, MI 49022

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	84,410.00	504,408.31	504,408.31
2017-2018 Fixed Carry Forward	27,085.52	0.00	0.00
Total Indirect Costs	57,324.48	504,408.31	504,408.31
2017-2018 Direct Costs	2,027,509.87	1,607,511.56	1,607,511.56
2019-2020 Rate	2.83*	31.38*	31.38**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,213,274.64	1,848,615.48	1,848,615.48
Indirect costs based on rate ** multiplied by actual direct costs	62,635.67	277,292.32	462,153.87
2019-2020 Actual Indirect Costs	108,910.97	473,570.13	473,570.13
2017-2018 Fixed Carry Forward	27,085.52	0.00	0.00
Total Indirect Costs	81,825.45	473,570.13	473,570.13
Over/(Under) Recovery	-19,189.78	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	108,910.97	473,570.13	473,570.13
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-19,189.78	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	128,100.75	473,570.13	473,570.13
Direct Costs	2,213,274.64	1,848,615.48	1,848,615.48
Rate for 2021-2022 **	5.79*	25.62*	25.62**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 12000  
Form R0418**

Branch ISD  
370 MORSE ST  
COLDWATER, MI 49036

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,041,954.73	2,059,017.95	2,059,017.95
2017-2018 Fixed Carry Forward	141,072.70	151,678.85	152,144.78
Total Indirect Costs	900,882.03	1,907,339.10	1,906,873.17
2017-2018 Direct Costs	20,134,273.71	19,117,210.49	19,117,210.49
2019-2020 Rate	4.47*	9.98*	9.97**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	21,952,060.50	20,989,547.63	20,989,547.63
Indirect costs based on rate ** multiplied by actual direct costs	981,257.10	2,094,756.85	2,092,657.90
2019-2020 Actual Indirect Costs	1,141,019.24	2,103,532.11	2,103,532.11
2017-2018 Fixed Carry Forward	141,072.70	151,678.85	152,144.78
Total Indirect Costs	999,946.54	1,951,853.26	1,951,387.33
Over/(Under) Recovery	-18,689.44	142,903.59	141,270.57

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,141,019.24	2,103,532.11	2,103,532.11
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-18,689.44	142,903.59	141,270.57
Total Projected Indirect 2021-2022 (Numerator)	1,159,708.68	1,960,628.52	1,962,261.54
Direct Costs	21,952,060.50	20,989,547.63	20,989,547.63
Rate for 2021-2022 **	5.28*	9.34*	9.35**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 12010  
Form R0418**

Coldwater Community Schools  
401 SAUK RIVER DR  
COLDWATER, MI 49036

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	910,487.88	3,072,040.45	3,072,040.45
2017-2018 Fixed Carry Forward	41,211.48	229,653.39	228,129.46
Total Indirect Costs	869,276.40	2,842,387.06	2,843,910.99
2017-2018 Direct Costs	25,879,445.69	23,717,893.12	23,717,893.12
2019-2020 Rate	3.36*	11.98*	11.99**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	27,541,559.91	25,339,832.01	25,339,832.01
Indirect costs based on rate ** multiplied by actual direct costs	925,396.41	3,035,711.87	3,038,245.86
2019-2020 Actual Indirect Costs	981,269.78	3,182,997.68	3,182,997.68
2017-2018 Fixed Carry Forward	41,211.48	229,653.39	228,129.46
Total Indirect Costs	940,058.30	2,953,344.29	2,954,868.22
Over/(Under) Recovery	-14,661.89	82,367.58	83,377.64

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	981,269.78	3,182,997.68	3,182,997.68
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-14,661.89	82,367.58	83,377.64
Total Projected Indirect 2021-2022 (Numerator)	995,931.67	3,100,630.10	3,099,620.04
Direct Costs	27,541,559.91	25,339,832.01	25,339,832.01
Rate for 2021-2022 **	3.62*	12.24*	12.23**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 12020  
Form R0418**

Bronson Community School District  
501 E CHICAGO ST  
BRONSON, MI 49028

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	372,262.12	1,191,778.80	1,191,778.80
2017-2018 Fixed Carry Forward	-10,642.19	-14,779.71	-28,119.36
Total Indirect Costs	382,904.31	1,206,558.51	1,219,898.16
2017-2018 Direct Costs	9,293,232.21	8,473,715.53	8,473,715.53
2019-2020 Rate	4.12*	14.24*	14.40**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	9,431,541.87	8,678,841.45	8,678,841.45
Indirect costs based on rate ** multiplied by actual direct costs	388,579.53	1,235,867.02	1,249,753.17
2019-2020 Actual Indirect Costs	401,228.11	1,178,694.78	1,178,694.78
2017-2018 Fixed Carry Forward	-10,642.19	-14,779.71	-28,119.36
Total Indirect Costs	411,870.30	1,193,474.49	1,206,814.14
Over/(Under) Recovery	-23,290.77	42,392.53	42,939.03

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	401,228.11	1,178,694.78	1,178,694.78
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-23,290.77	42,392.53	42,939.03
Total Projected Indirect 2021-2022 (Numerator)	424,518.88	1,136,302.25	1,135,755.75
Direct Costs	9,431,541.87	8,678,841.45	8,678,841.45
Rate for 2021-2022 **	4.50*	13.09*	13.09**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 12040  
Form R0418**

Quincy Community Schools  
1 EDUCATIONAL PKWY  
QUINCY, MI 49082

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	554,459.81	1,564,998.93	1,564,998.93
2017-2018 Fixed Carry Forward	-134,265.44	0.00	172,437.58
Total Indirect Costs	688,725.25	1,564,998.93	1,392,561.35
2017-2018 Direct Costs	11,398,786.41	10,388,247.29	10,388,247.29
2019-2020 Rate	6.04*	15.07*	13.41**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	11,171,904.28	10,179,342.12	10,179,342.12
Indirect costs based on rate ** multiplied by actual direct costs	674,783.02	1,526,901.32	1,365,049.78
2019-2020 Actual Indirect Costs	443,651.53	1,436,213.69	1,436,213.69
2017-2018 Fixed Carry Forward	-134,265.44	0.00	172,437.58
Total Indirect Costs	577,916.97	1,436,213.69	1,263,776.11
Over/(Under) Recovery	96,866.05	0.00	101,273.67

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	443,651.53	1,436,213.69	1,436,213.69
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	96,866.05	0.00	101,273.67
Total Projected Indirect 2021-2022 (Numerator)	346,785.48	1,436,213.69	1,334,940.02
Direct Costs	11,171,904.28	10,179,342.12	10,179,342.12
Rate for 2021-2022 **	3.10*	14.11*	13.11**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 12901  
Form R0418**

Pansophia Academy  
52 ABBOTT AVE  
COLDWATER, MI 49036

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	147,708.00	450,392.00	450,392.00
2017-2018 Fixed Carry Forward	-36,111.71	-84,405.64	-95,886.47
Total Indirect Costs	183,819.71	534,797.64	546,278.47
2017-2018 Direct Costs	3,393,785.00	3,091,101.00	3,091,101.00
2019-2020 Rate	5.42*	17.30*	17.67**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,290,789.00	3,067,514.00	3,067,514.00
Indirect costs based on rate ** multiplied by actual direct costs	178,360.76	460,127.10	542,029.72
2019-2020 Actual Indirect Costs	99,794.00	323,069.00	323,069.00
2017-2018 Fixed Carry Forward	-36,111.71	-84,405.64	-95,886.47
Total Indirect Costs	135,905.71	407,474.64	418,955.47
Over/(Under) Recovery	42,455.05	0.00	123,074.25

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	99,794.00	323,069.00	323,069.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	42,455.05	0.00	123,074.25
Total Projected Indirect 2021-2022 (Numerator)	57,338.95	323,069.00	199,994.75
Direct Costs	3,290,789.00	3,067,514.00	3,067,514.00
Rate for 2021-2022 **	1.74*	10.53*	6.52**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 13000  
Form R0418**

Calhoun Intermediate School District  
17111 G DR N  
MARSHALL, MI 49068

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	4,709,889.93	6,250,160.37	6,250,160.37
2017-2018 Fixed Carry Forward	280,660.35	788,917.37	648,308.68
Total Indirect Costs	4,429,229.58	5,461,243.00	5,601,851.69
2017-2018 Direct Costs	49,295,207.65	47,754,937.21	47,754,937.21
2019-2020 Rate	8.99*	11.44*	11.73**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	51,801,570.22	50,041,773.89	50,041,773.89
Indirect costs based on rate ** multiplied by actual direct costs	4,656,961.16	5,724,778.93	5,869,900.08
2019-2020 Actual Indirect Costs	4,602,409.94	6,362,206.27	6,362,206.27
2017-2018 Fixed Carry Forward	280,660.35	788,917.37	648,308.68
Total Indirect Costs	4,321,749.59	5,573,288.90	5,713,897.59
Over/(Under) Recovery	335,211.57	151,490.03	156,002.49

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	4,602,409.94	6,362,206.27	6,362,206.27
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	335,211.57	151,490.03	156,002.49
Total Projected Indirect 2021-2022 (Numerator)	4,267,198.37	6,210,716.24	6,206,203.78
Direct Costs	51,801,570.22	50,041,773.89	50,041,773.89
Rate for 2021-2022 **	8.24*	12.41*	12.40**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 13020  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	3,921,925.01	10,234,014.72	10,234,014.72
2017-2018 Fixed Carry Forward	-1,941,961.60	0.00	-2,304,115.30
Total Indirect Costs	5,863,886.61	10,234,014.72	12,538,130.02
2017-2018 Direct Costs	49,948,634.40	44,129,904.83	44,129,904.83
2019-2020 Rate	11.74*	23.19*	28.41**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	52,954,381.29	48,514,977.06	48,514,977.06
Indirect costs based on rate ** multiplied by actual direct costs	6,216,844.36	7,277,246.56	12,128,744.27
2019-2020 Actual Indirect Costs	4,056,400.51	10,028,250.40	10,028,250.40
2017-2018 Fixed Carry Forward	-1,941,961.60	0.00	-2,304,115.30
Total Indirect Costs	5,998,362.11	10,028,250.40	12,332,365.70
Over/(Under) Recovery	218,482.25	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	4,056,400.51	10,028,250.40	10,028,250.40
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	218,482.25	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	3,837,918.26	10,028,250.40	10,028,250.40
Direct Costs	52,954,381.29	48,514,977.06	48,514,977.06
Rate for 2021-2022 **	7.25*	20.67*	20.67**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 13050  
Form R0418**

Athens Area Schools  
4320 K DR S  
EAST LEROY, MI 49051

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	210,870.75	680,448.84	680,448.84
2017-2018 Fixed Carry Forward	-11,901.28	0.00	41,438.49
Total Indirect Costs	222,772.03	680,448.84	639,010.35
2017-2018 Direct Costs	4,892,426.05	4,422,847.96	4,422,847.96
2019-2020 Rate	4.55*	15.38*	14.45**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,282,066.62	4,836,590.07	4,836,590.07
Indirect costs based on rate ** multiplied by actual direct costs	240,334.03	725,488.51	698,887.27
2019-2020 Actual Indirect Costs	235,639.25	681,115.80	681,115.80
2017-2018 Fixed Carry Forward	-11,901.28	0.00	41,438.49
Total Indirect Costs	247,540.53	681,115.80	639,677.31
Over/(Under) Recovery	-7,206.50	0.00	59,209.96

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	235,639.25	681,115.80	681,115.80
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-7,206.50	0.00	59,209.96
Total Projected Indirect 2021-2022 (Numerator)	242,845.75	681,115.80	621,905.84
Direct Costs	5,282,066.62	4,836,590.07	4,836,590.07
Rate for 2021-2022 **	4.60*	14.08*	12.86**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 13070  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	963,308.38	3,740,126.53	3,740,126.53
2017-2018 Fixed Carry Forward	43,341.62	0.00	391,631.15
Total Indirect Costs	919,966.76	3,740,126.53	3,348,495.38
2017-2018 Direct Costs	27,468,733.36	24,691,915.21	24,691,915.21
2019-2020 Rate	3.35*	15.15*	13.56**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	30,180,186.88	27,232,042.56	27,232,042.56
Indirect costs based on rate ** multiplied by actual direct costs	1,011,036.26	4,084,806.38	3,692,664.97
2019-2020 Actual Indirect Costs	1,088,273.54	4,036,417.86	4,036,417.86
2017-2018 Fixed Carry Forward	43,341.62	0.00	391,631.15
Total Indirect Costs	1,044,931.92	4,036,417.86	3,644,786.71
Over/(Under) Recovery	-33,895.66	0.00	47,878.26

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,088,273.54	4,036,417.86	4,036,417.86
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-33,895.66	0.00	47,878.26
Total Projected Indirect 2021-2022 (Numerator)	1,122,169.20	4,036,417.86	3,988,539.60
Direct Costs	30,180,186.88	27,232,042.56	27,232,042.56
Rate for 2021-2022 **	3.72*	14.82*	14.65**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 13080  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	523,039.26	1,454,546.91	1,454,546.91
2017-2018 Fixed Carry Forward	-22,391.59	0.00	109,093.76
Total Indirect Costs	545,430.85	1,454,546.91	1,345,453.15
2017-2018 Direct Costs	9,909,893.75	8,978,386.10	8,978,386.10
2019-2020 Rate	5.50*	16.20*	14.99**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	10,348,501.35	9,557,530.02	9,557,530.02
Indirect costs based on rate ** multiplied by actual direct costs	569,167.57	1,433,629.50	1,432,673.75
2019-2020 Actual Indirect Costs	537,073.90	1,328,045.23	1,328,045.23
2017-2018 Fixed Carry Forward	-22,391.59	0.00	109,093.76
Total Indirect Costs	559,465.49	1,328,045.23	1,218,951.47
Over/(Under) Recovery	9,702.08	0.00	213,722.28

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	537,073.90	1,328,045.23	1,328,045.23
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	9,702.08	0.00	213,722.28
Total Projected Indirect 2021-2022 (Numerator)	527,371.82	1,328,045.23	1,114,322.95
Direct Costs	10,348,501.35	9,557,530.02	9,557,530.02
Rate for 2021-2022 **	5.10*	13.90*	11.66**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 13090  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,711,728.49	5,098,310.28	5,098,310.28
2017-2018 Fixed Carry Forward	-423,636.72	-627,199.77	-625,479.83
Total Indirect Costs	2,135,365.21	5,725,510.05	5,723,790.11
2017-2018 Direct Costs	37,804,597.18	34,826,032.48	34,826,032.48
2019-2020 Rate	5.65*	16.44*	16.44**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	37,312,962.20	34,768,106.31	34,768,106.31
Indirect costs based on rate ** multiplied by actual direct costs	2,108,182.36	5,215,215.95	5,715,876.68
2019-2020 Actual Indirect Costs	1,630,885.91	4,759,127.07	4,759,127.07
2017-2018 Fixed Carry Forward	-423,636.72	-627,199.77	-625,479.83
Total Indirect Costs	2,054,522.63	5,386,326.84	5,384,606.90
Over/(Under) Recovery	53,659.73	0.00	331,269.78

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,630,885.91	4,759,127.07	4,759,127.07
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	53,659.73	0.00	331,269.78
Total Projected Indirect 2021-2022 (Numerator)	1,577,226.18	4,759,127.07	4,427,857.29
Direct Costs	37,312,962.20	34,768,106.31	34,768,106.31
Rate for 2021-2022 **	4.23*	13.69*	12.74**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 13095  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	97,407.82	265,170.40	265,170.40
2017-2018 Fixed Carry Forward	-7,244.97	-5,307.46	-5,307.46
Total Indirect Costs	104,652.79	270,477.86	270,477.86
2017-2018 Direct Costs	2,760,737.22	2,592,974.64	2,592,974.64
2019-2020 Rate	3.79*	10.43*	10.43**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,211,857.04	2,970,746.54	2,970,746.54
Indirect costs based on rate ** multiplied by actual direct costs	121,729.38	309,848.86	309,848.86
2019-2020 Actual Indirect Costs	139,710.66	380,821.16	380,821.16
2017-2018 Fixed Carry Forward	-7,244.97	-5,307.46	-5,307.46
Total Indirect Costs	146,955.63	386,128.62	386,128.62
Over/(Under) Recovery	-25,226.25	-76,279.76	-76,279.76

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	139,710.66	380,821.16	380,821.16
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-25,226.25	-76,279.76	-76,279.76
Total Projected Indirect 2021-2022 (Numerator)	164,936.91	457,100.92	457,100.92
Direct Costs	3,211,857.04	2,970,746.54	2,970,746.54
Rate for 2021-2022 **	5.14*	15.39*	15.39**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 13110  
Form R0418**

Marshall Public Schools  
100 EAST GREEN ST  
MARSHALL, MI 49068

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,040,079.43	3,883,991.40	3,883,991.40
2017-2018 Fixed Carry Forward	81,373.93	-114,422.74	-272,499.64
Total Indirect Costs	958,705.50	3,998,414.14	4,156,491.04
2017-2018 Direct Costs	29,446,372.50	26,602,460.53	26,602,460.53
2019-2020 Rate	3.26*	15.03*	15.62**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	29,533,509.13	26,614,571.17	26,614,571.17
Indirect costs based on rate ** multiplied by actual direct costs	962,792.40	3,992,185.68	4,157,196.02
2019-2020 Actual Indirect Costs	1,110,799.24	4,029,737.20	4,029,737.20
2017-2018 Fixed Carry Forward	81,373.93	-114,422.74	-272,499.64
Total Indirect Costs	1,029,425.31	4,144,159.94	4,302,236.84
Over/(Under) Recovery	-66,632.91	0.00	-145,040.82

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,110,799.24	4,029,737.20	4,029,737.20
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-66,632.91	0.00	-145,040.82
Total Projected Indirect 2021-2022 (Numerator)	1,177,432.15	4,029,737.20	4,174,778.02
Direct Costs	29,533,509.13	26,614,571.17	26,614,571.17
Rate for 2021-2022 **	3.99*	15.14*	15.69**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 13120  
Form R0418**

Pennfield Schools  
8587 PENNFIELD RD  
BATTLE CREEK, MI 49017

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	648,920.76	2,228,396.79	2,228,396.79
2017-2018 Fixed Carry Forward	-19,157.36	-70,863.74	-70,821.80
Total Indirect Costs	668,078.12	2,299,260.53	2,299,218.59
2017-2018 Direct Costs	19,740,322.00	18,160,845.97	18,160,845.97
2019-2020 Rate	3.38*	12.66*	12.66**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	20,872,783.14	19,366,302.04	19,366,302.04
Indirect costs based on rate ** multiplied by actual direct costs	705,500.07	2,451,773.84	2,451,773.84
2019-2020 Actual Indirect Costs	686,857.03	2,193,338.13	2,193,338.13
2017-2018 Fixed Carry Forward	-19,157.36	-70,863.74	-70,821.80
Total Indirect Costs	706,014.39	2,264,201.87	2,264,159.93
Over/(Under) Recovery	-514.32	187,571.97	187,613.91

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	686,857.03	2,193,338.13	2,193,338.13
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-514.32	187,571.97	187,613.91
Total Projected Indirect 2021-2022 (Numerator)	687,371.35	2,005,766.16	2,005,724.22
Direct Costs	20,872,783.14	19,366,302.04	19,366,302.04
Rate for 2021-2022 **	3.29*	10.36*	10.36**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 13130  
Form R0418**

Tekonsha Community Schools  
245 SOUTH ELM ST  
TEKONSHA, MI 49092

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	137,385.88	379,757.95	379,757.95
2017-2018 Fixed Carry Forward	8,895.07	-33,922.86	-41,563.39
Total Indirect Costs	128,490.81	413,680.81	421,321.34
2017-2018 Direct Costs	2,667,583.05	2,425,210.98	2,425,210.98
2019-2020 Rate	4.82*	17.06*	17.37**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,490,570.30	2,302,752.04	2,302,752.04
Indirect costs based on rate ** multiplied by actual direct costs	120,045.49	345,412.81	399,988.03
2019-2020 Actual Indirect Costs	141,481.39	329,299.65	329,299.65
2017-2018 Fixed Carry Forward	8,895.07	-33,922.86	-41,563.39
Total Indirect Costs	132,586.32	363,222.51	370,863.04
Over/(Under) Recovery	-12,540.83	0.00	29,124.99

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	141,481.39	329,299.65	329,299.65
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-12,540.83	0.00	29,124.99
Total Projected Indirect 2021-2022 (Numerator)	154,022.22	329,299.65	300,174.66
Direct Costs	2,490,570.30	2,302,752.04	2,302,752.04
Rate for 2021-2022 **	6.18*	14.30*	13.04**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 13135  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	631,515.72	1,750,085.32	1,750,085.32
2017-2018 Fixed Carry Forward	-64,599.64	0.00	102,840.62
Total Indirect Costs	696,115.36	1,750,085.32	1,647,244.70
2017-2018 Direct Costs	10,281,743.65	9,163,174.05	9,163,174.05
2019-2020 Rate	6.77*	19.10*	17.98**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	10,062,645.62	9,214,642.56	9,214,642.56
Indirect costs based on rate ** multiplied by actual direct costs	681,241.11	1,382,196.38	1,656,792.73
2019-2020 Actual Indirect Costs	491,280.01	1,339,283.07	1,339,283.07
2017-2018 Fixed Carry Forward	-64,599.64	0.00	102,840.62
Total Indirect Costs	555,879.65	1,339,283.07	1,236,442.45
Over/(Under) Recovery	125,361.46	0.00	420,350.28

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	491,280.01	1,339,283.07	1,339,283.07
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	125,361.46	0.00	420,350.28
Total Projected Indirect 2021-2022 (Numerator)	365,918.55	1,339,283.07	918,932.79
Direct Costs	10,062,645.62	9,214,642.56	9,214,642.56
Rate for 2021-2022 **	3.64*	14.53*	9.97**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 13900  
Form R0418**

Battle Creek Montessori Academy  
399 20TH ST N  
SPRINGFIELD, MI 49037

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	43,797.38	186,859.80	186,859.80
2017-2018 Fixed Carry Forward	-10,210.47	-45,824.14	-43,215.55
Total Indirect Costs	54,007.85	232,683.94	230,075.35
2017-2018 Direct Costs	1,167,286.53	1,024,224.11	1,024,224.11
2019-2020 Rate	4.63*	22.72*	22.46**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,384,101.15	1,247,300.27	1,247,300.27
Indirect costs based on rate ** multiplied by actual direct costs	64,083.88	187,095.04	280,143.64
2019-2020 Actual Indirect Costs	44,889.81	181,690.69	181,690.69
2017-2018 Fixed Carry Forward	-10,210.47	-45,824.14	-43,215.55
Total Indirect Costs	55,100.28	227,514.83	224,906.24
Over/(Under) Recovery	8,983.60	0.00	55,237.40

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	44,889.81	181,690.69	181,690.69
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	8,983.60	0.00	55,237.40
Total Projected Indirect 2021-2022 (Numerator)	35,906.21	181,690.69	126,453.29
Direct Costs	1,384,101.15	1,247,300.27	1,247,300.27
Rate for 2021-2022 **	2.59*	14.57*	10.14**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 13901  
Form R0418**

Arbor Academy  
55 ARBOR ST  
BATTLE CREEK, MI 49015

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	423,702.97	796,961.03	796,961.03
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	423,702.97	796,961.03	796,961.03
2017-2018 Direct Costs	1,616,096.21	1,242,838.15	1,242,838.15
2019-2020 Rate	26.22*	64.12*	64.12**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,637,748.77	1,290,449.43	1,290,449.43
Indirect costs based on rate ** multiplied by actual direct costs	245,662.32	193,567.41	322,612.36
2019-2020 Actual Indirect Costs	422,884.45	770,183.79	770,183.79
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	422,884.45	770,183.79	770,183.79
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	422,884.45	770,183.79	770,183.79
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	422,884.45	770,183.79	770,183.79
Direct Costs	1,637,748.77	1,290,449.43	1,290,449.43
Rate for 2021-2022 **	25.82*	59.68*	59.68**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 13902  
Form R0418**

Endeavor Charter Academy  
380 HELMER RD N  
SPRINGFIELD, MI 49037

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	360,615.00	1,375,204.00	1,375,204.00
2017-2018 Fixed Carry Forward	-32,607.42	0.00	0.00
Total Indirect Costs	393,222.42	1,375,204.00	1,375,204.00
2017-2018 Direct Costs	5,698,828.00	4,684,239.00	4,684,239.00
2019-2020 Rate	6.90*	29.36*	29.36**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,955,038.00	4,916,225.00	4,916,225.00
Indirect costs based on rate ** multiplied by actual direct costs	410,897.62	737,433.75	1,229,056.25
2019-2020 Actual Indirect Costs	343,412.00	1,382,225.00	1,382,225.00
2017-2018 Fixed Carry Forward	-32,607.42	0.00	0.00
Total Indirect Costs	376,019.42	1,382,225.00	1,382,225.00
Over/(Under) Recovery	34,878.20	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	343,412.00	1,382,225.00	1,382,225.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	34,878.20	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	308,533.80	1,382,225.00	1,382,225.00
Direct Costs	5,955,038.00	4,916,225.00	4,916,225.00
Rate for 2021-2022 **	5.18*	28.12*	28.12**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 13903  
Form R0418**

Marshall Academy  
18203 HOMER RD  
MARSHALL, MI 49068

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	99,575.00	276,397.00	276,397.00
2017-2018 Fixed Carry Forward	-4,524.02	0.00	-19,105.06
Total Indirect Costs	104,099.02	276,397.00	295,502.06
2017-2018 Direct Costs	1,776,512.00	1,599,690.00	1,599,690.00
2019-2020 Rate	5.86*	17.28*	18.47**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,794,251.21	1,632,849.10	1,632,849.10
Indirect costs based on rate ** multiplied by actual direct costs	105,143.12	244,927.37	301,587.23
2019-2020 Actual Indirect Costs	98,878.16	260,280.27	260,280.27
2017-2018 Fixed Carry Forward	-4,524.02	0.00	-19,105.06
Total Indirect Costs	103,402.18	260,280.27	279,385.33
Over/(Under) Recovery	1,740.94	0.00	22,201.90

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	98,878.16	260,280.27	260,280.27
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	1,740.94	0.00	22,201.90
Total Projected Indirect 2021-2022 (Numerator)	97,137.22	260,280.27	238,078.37
Direct Costs	1,794,251.21	1,632,849.10	1,632,849.10
Rate for 2021-2022 **	5.41*	15.94*	14.58**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 13904  
Form R0418**

Battle Creek Area Learning Center  
765 UPTON AVE  
SPRINGFIELD, MI 49037

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	64,024.75	130,134.69	130,134.69
2017-2018 Fixed Carry Forward	13,832.31	9,980.74	9,980.74
Total Indirect Costs	50,192.44	120,153.95	120,153.95
2017-2018 Direct Costs	1,370,722.85	1,304,612.91	1,304,612.91
2019-2020 Rate	3.66*	9.21*	9.21**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,423,253.30	1,318,997.58	1,318,997.58
Indirect costs based on rate ** multiplied by actual direct costs	52,091.07	121,479.68	121,479.68
2019-2020 Actual Indirect Costs	78,266.56	182,522.28	182,522.28
2017-2018 Fixed Carry Forward	13,832.31	9,980.74	9,980.74
Total Indirect Costs	64,434.25	172,541.54	172,541.54
Over/(Under) Recovery	-12,343.18	-51,061.86	-51,061.86

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	78,266.56	182,522.28	182,522.28
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-12,343.18	-51,061.86	-51,061.86
Total Projected Indirect 2021-2022 (Numerator)	90,609.74	233,584.14	233,584.14
Direct Costs	1,423,253.30	1,318,997.58	1,318,997.58
Rate for 2021-2022 **	6.37*	17.71*	17.71**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 14000  
Form R0418**

Heritage Southwest Intermediate School District  
61682 DAILEY RD  
CASSOPOLIS, MI 49031

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	809,459.55	1,227,825.42	1,227,825.42
2017-2018 Fixed Carry Forward	-222,408.42	-240,647.70	-240,491.18
Total Indirect Costs	1,031,867.97	1,468,473.12	1,468,316.60
2017-2018 Direct Costs	11,193,085.50	10,774,719.63	10,774,719.63
2019-2020 Rate	9.22*	13.63*	13.63**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	11,346,033.98	10,812,665.09	10,812,665.09
Indirect costs based on rate ** multiplied by actual direct costs	1,046,104.33	1,473,766.25	1,473,766.25
2019-2020 Actual Indirect Costs	771,088.55	1,304,457.44	1,304,457.44
2017-2018 Fixed Carry Forward	-222,408.42	-240,647.70	-240,491.18
Total Indirect Costs	993,496.97	1,545,105.14	1,544,948.62
Over/(Under) Recovery	52,607.36	-71,338.89	-71,182.37

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	771,088.55	1,304,457.44	1,304,457.44
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	52,607.36	-71,338.89	-71,182.37
Total Projected Indirect 2021-2022 (Numerator)	718,481.19	1,375,796.33	1,375,639.81
Direct Costs	11,346,033.98	10,812,665.09	10,812,665.09
Rate for 2021-2022 **	6.33*	12.72*	12.72**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 14010  
Form R0418**

Cassopolis Public Schools  
725 CENTER ST  
CASSOPOLIS, MI 49031

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	684,038.74	1,841,751.92	1,841,751.92
2017-2018 Fixed Carry Forward	-146,975.27	0.00	-189,810.73
Total Indirect Costs	831,014.01	1,841,751.92	2,031,562.65
2017-2018 Direct Costs	9,092,108.90	7,934,395.72	7,934,395.72
2019-2020 Rate	9.14*	23.21*	25.60**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	9,336,627.89	8,121,520.23	8,121,520.23
Indirect costs based on rate ** multiplied by actual direct costs	853,367.79	1,218,228.03	2,030,380.06
2019-2020 Actual Indirect Costs	510,125.06	1,725,232.72	1,725,232.72
2017-2018 Fixed Carry Forward	-146,975.27	0.00	-189,810.73
Total Indirect Costs	657,100.33	1,725,232.72	1,915,043.45
Over/(Under) Recovery	196,267.46	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	510,125.06	1,725,232.72	1,725,232.72
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	196,267.46	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	313,857.60	1,725,232.72	1,725,232.72
Direct Costs	9,336,627.89	8,121,520.23	8,121,520.23
Rate for 2021-2022 **	3.36*	21.24*	21.24**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 14020  
Form R0418**

Dowagiac Union School District  
243 S FRONT ST  
DOWAGIAC, MI 49047

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	837,385.92	2,549,368.34	2,549,368.34
2017-2018 Fixed Carry Forward	119,006.90	112,306.38	113,524.44
Total Indirect Costs	718,379.02	2,437,061.96	2,435,843.90
2017-2018 Direct Costs	21,763,109.66	20,051,127.24	20,051,127.24
2019-2020 Rate	3.30*	12.15*	12.15**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	21,988,166.18	19,946,770.52	19,946,770.52
Indirect costs based on rate ** multiplied by actual direct costs	725,609.48	2,423,532.62	2,423,532.62
2019-2020 Actual Indirect Costs	971,750.00	3,013,145.66	3,013,145.66
2017-2018 Fixed Carry Forward	119,006.90	112,306.38	113,524.44
Total Indirect Costs	852,743.10	2,900,839.28	2,899,621.22
Over/(Under) Recovery	-127,133.62	-477,306.66	-476,088.60

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	971,750.00	3,013,145.66	3,013,145.66
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-127,133.62	-477,306.66	-476,088.60
Total Projected Indirect 2021-2022 (Numerator)	1,098,883.62	3,490,452.32	3,489,234.26
Direct Costs	21,988,166.18	19,946,770.52	19,946,770.52
Rate for 2021-2022 **	5.00*	17.50*	17.49**

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 14030  
Form R0418**

Edwardsburg Public Schools  
69410 SECTION ST  
EDWARDSBURG, MI 49112

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	819,703.72	2,847,841.43	2,847,841.43
2017-2018 Fixed Carry Forward	-168,257.70	-113,206.79	-113,025.00
Total Indirect Costs	987,961.42	2,961,048.22	2,960,866.43
2017-2018 Direct Costs	23,732,756.02	21,704,618.31	21,704,618.31
2019-2020 Rate	4.16*	13.64*	13.64**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	24,707,480.62	22,599,515.25	22,599,515.25
Indirect costs based on rate ** multiplied by actual direct costs	1,027,831.19	3,082,573.88	3,082,573.88
2019-2020 Actual Indirect Costs	884,878.58	2,992,843.95	2,992,843.95
2017-2018 Fixed Carry Forward	-168,257.70	-113,206.79	-113,025.00
Total Indirect Costs	1,053,136.28	3,106,050.74	3,105,868.95
Over/(Under) Recovery	-25,305.09	-23,476.86	-23,295.07

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	884,878.58	2,992,843.95	2,992,843.95
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-25,305.09	-23,476.86	-23,295.07
Total Projected Indirect 2021-2022 (Numerator)	910,183.67	3,016,320.81	3,016,139.02
Direct Costs	24,707,480.62	22,599,515.25	22,599,515.25
Rate for 2021-2022 **	3.68*	13.35*	13.35**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 14050  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	128,708.14	767,530.58	767,530.58
2017-2018 Fixed Carry Forward	27,607.49	82,516.36	76,802.17
Total Indirect Costs	101,100.65	685,014.22	690,728.41
2017-2018 Direct Costs	6,780,780.13	6,141,957.69	6,141,957.69
2019-2020 Rate	1.49*	11.15*	11.25**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,333,366.64	6,603,404.27	6,603,404.27
Indirect costs based on rate ** multiplied by actual direct costs	109,267.16	736,279.58	742,882.98
2019-2020 Actual Indirect Costs	143,022.50	872,984.87	872,984.87
2017-2018 Fixed Carry Forward	27,607.49	82,516.36	76,802.17
Total Indirect Costs	115,415.01	790,468.51	796,182.70
Over/(Under) Recovery	-6,147.85	-54,188.93	-53,299.72

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	143,022.50	872,984.87	872,984.87
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-6,147.85	-54,188.93	-53,299.72
Total Projected Indirect 2021-2022 (Numerator)	149,170.35	927,173.80	926,284.59
Direct Costs	7,333,366.64	6,603,404.27	6,603,404.27
Rate for 2021-2022 **	2.03*	14.04*	14.03**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 15000  
Form R0418**

Charlevoix-Emmet ISD  
8568 MERCER RD  
CHARLEVOIX, MI 49720

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	2,231,535.04	2,895,355.54	2,895,355.54
2017-2018 Fixed Carry Forward	558,838.10	0.00	571,405.38
Total Indirect Costs	1,672,696.94	2,895,355.54	2,323,950.16
2017-2018 Direct Costs	18,930,092.02	18,266,271.52	18,266,271.52
2019-2020 Rate	8.84*	15.85*	12.72**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	18,957,883.37	18,385,314.24	18,385,314.24
Indirect costs based on rate ** multiplied by actual direct costs	1,675,876.89	2,757,797.14	2,338,611.97
2019-2020 Actual Indirect Costs	2,527,373.22	3,099,942.35	3,099,942.35
2017-2018 Fixed Carry Forward	558,838.10	0.00	571,405.38
Total Indirect Costs	1,968,535.12	3,099,942.35	2,528,536.97
Over/(Under) Recovery	-292,658.23	0.00	-189,925.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	2,527,373.22	3,099,942.35	3,099,942.35
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-292,658.23	0.00	-189,925.00
Total Projected Indirect 2021-2022 (Numerator)	2,820,031.45	3,099,942.35	3,289,867.35
Direct Costs	18,957,883.37	18,385,314.24	18,385,314.24
Rate for 2021-2022 **	14.88*	16.86*	17.89**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 15010  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	32,582.75	241,406.98	241,406.98
2017-2018 Fixed Carry Forward	-2,699.58	-44,072.92	-37,420.31
Total Indirect Costs	35,282.33	285,479.90	278,827.29
2017-2018 Direct Costs	1,923,281.77	1,714,457.54	1,714,457.54
2019-2020 Rate	1.83*	16.65*	16.26**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,858,091.53	1,658,834.95	1,658,834.95
Indirect costs based on rate ** multiplied by actual direct costs	34,003.07	248,825.24	269,726.56
2019-2020 Actual Indirect Costs	34,879.60	234,136.18	234,136.18
2017-2018 Fixed Carry Forward	-2,699.58	-44,072.92	-37,420.31
Total Indirect Costs	37,579.18	278,209.10	271,556.49
Over/(Under) Recovery	-3,576.11	0.00	-1,829.93

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	34,879.60	234,136.18	234,136.18
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-3,576.11	0.00	-1,829.93
Total Projected Indirect 2021-2022 (Numerator)	38,455.71	234,136.18	235,966.11
Direct Costs	1,858,091.53	1,658,834.95	1,658,834.95
Rate for 2021-2022 **	2.07*	14.11*	14.22**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 15020  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	242,718.16	1,634,326.64	1,634,326.64
2017-2018 Fixed Carry Forward	34,580.68	38,200.04	37,758.29
Total Indirect Costs	208,137.48	1,596,126.60	1,596,568.35
2017-2018 Direct Costs	13,549,813.32	12,158,204.84	12,158,204.84
2019-2020 Rate	1.54*	13.13*	13.13**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	14,753,772.15	13,416,410.48	13,416,410.48
Indirect costs based on rate ** multiplied by actual direct costs	227,208.09	1,761,574.70	1,761,574.70
2019-2020 Actual Indirect Costs	312,234.07	1,649,595.74	1,649,595.74
2017-2018 Fixed Carry Forward	34,580.68	38,200.04	37,758.29
Total Indirect Costs	277,653.39	1,611,395.70	1,611,837.45
Over/(Under) Recovery	-50,445.30	150,179.00	149,737.25

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	312,234.07	1,649,595.74	1,649,595.74
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-50,445.30	150,179.00	149,737.25
Total Projected Indirect 2021-2022 (Numerator)	362,679.37	1,499,416.74	1,499,858.49
Direct Costs	14,753,772.15	13,416,410.48	13,416,410.48
Rate for 2021-2022 **	2.46*	11.18*	11.18**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 15030  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	72,988.59	294,024.18	294,024.18
2017-2018 Fixed Carry Forward	-7,244.60	36,497.49	36,319.54
Total Indirect Costs	80,233.19	257,526.69	257,704.64
2017-2018 Direct Costs	2,788,790.79	2,567,755.20	2,567,755.20
2019-2020 Rate	2.88*	10.03*	10.04**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,948,200.00	2,739,329.09	2,739,329.09
Indirect costs based on rate ** multiplied by actual direct costs	84,908.16	274,754.71	275,028.64
2019-2020 Actual Indirect Costs	77,419.79	286,290.70	286,290.70
2017-2018 Fixed Carry Forward	-7,244.60	36,497.49	36,319.54
Total Indirect Costs	84,664.39	249,793.21	249,971.16
Over/(Under) Recovery	243.77	24,961.50	25,057.48

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	77,419.79	286,290.70	286,290.70
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	243.77	24,961.50	25,057.48
Total Projected Indirect 2021-2022 (Numerator)	77,176.02	261,329.20	261,233.22
Direct Costs	2,948,200.00	2,739,329.09	2,739,329.09
Rate for 2021-2022 **	2.62*	9.54*	9.54**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 15050  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	156,013.74	1,184,396.68	1,184,396.68
2017-2018 Fixed Carry Forward	-2,667.70	134,224.74	134,519.58
Total Indirect Costs	158,681.44	1,050,171.94	1,049,877.10
2017-2018 Direct Costs	11,153,876.27	10,125,493.33	10,125,493.33
2019-2020 Rate	1.42*	10.37*	10.37**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	11,181,172.06	10,178,061.38	10,178,061.38
Indirect costs based on rate ** multiplied by actual direct costs	158,772.64	1,055,464.97	1,055,464.97
2019-2020 Actual Indirect Costs	184,442.58	1,187,553.26	1,187,553.26
2017-2018 Fixed Carry Forward	-2,667.70	134,224.74	134,519.58
Total Indirect Costs	187,110.28	1,053,328.52	1,053,033.68
Over/(Under) Recovery	-28,337.64	2,136.45	2,431.29

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	184,442.58	1,187,553.26	1,187,553.26
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-28,337.64	2,136.45	2,431.29
Total Projected Indirect 2021-2022 (Numerator)	212,780.22	1,185,416.81	1,185,121.97
Direct Costs	11,181,172.06	10,178,061.38	10,178,061.38
Rate for 2021-2022 **	1.90*	11.65*	11.64**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 15060  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	155,087.46	818,714.18	818,714.18
2017-2018 Fixed Carry Forward	-20,598.49	-8,635.20	-8,635.20
Total Indirect Costs	175,685.95	827,349.38	827,349.38
2017-2018 Direct Costs	8,997,575.58	8,333,948.86	8,333,948.86
2019-2020 Rate	1.95*	9.93*	9.93**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	9,758,790.08	9,010,227.15	9,010,227.15
Indirect costs based on rate ** multiplied by actual direct costs	190,296.41	894,715.56	894,715.56
2019-2020 Actual Indirect Costs	156,575.61	905,138.54	905,138.54
2017-2018 Fixed Carry Forward	-20,598.49	-8,635.20	-8,635.20
Total Indirect Costs	177,174.10	913,773.74	913,773.74
Over/(Under) Recovery	13,122.31	-19,058.18	-19,058.18

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	156,575.61	905,138.54	905,138.54
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	13,122.31	-19,058.18	-19,058.18
Total Projected Indirect 2021-2022 (Numerator)	143,453.30	924,196.72	924,196.72
Direct Costs	9,758,790.08	9,010,227.15	9,010,227.15
Rate for 2021-2022 **	1.47*	10.26*	10.26**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 15901  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	86,865.00	193,574.00	193,574.00
2017-2018 Fixed Carry Forward	-14,474.60	0.00	-38,033.78
Total Indirect Costs	101,339.60	193,574.00	231,607.78
2017-2018 Direct Costs	1,056,283.00	949,574.00	949,574.00
2019-2020 Rate	9.59*	20.39*	24.39**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,120,794.00	1,001,076.00	1,001,076.00
Indirect costs based on rate ** multiplied by actual direct costs	107,484.14	150,161.40	244,162.44
2019-2020 Actual Indirect Costs	99,272.00	218,990.00	218,990.00
2017-2018 Fixed Carry Forward	-14,474.60	0.00	-38,033.78
Total Indirect Costs	113,746.60	218,990.00	257,023.78
Over/(Under) Recovery	-6,262.46	0.00	-12,861.34

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	99,272.00	218,990.00	218,990.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-6,262.46	0.00	-12,861.34
Total Projected Indirect 2021-2022 (Numerator)	105,534.46	218,990.00	231,851.34
Direct Costs	1,120,794.00	1,001,076.00	1,001,076.00
Rate for 2021-2022 **	9.42*	21.88*	23.16**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 15902  
Form R0418**

Charlevoix Montessori Academy for the Arts  
115 WEST HURLBUT ST  
CHARLEVOIX, MI 49720

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	13,590.12	47,050.64	47,050.64
2017-2018 Fixed Carry Forward	14,014.55	10,556.80	10,683.56
Total Indirect Costs	-424.43	36,493.84	36,367.08
2017-2018 Direct Costs	449,398.73	415,938.21	415,938.21
2019-2020 Rate	0.00*	8.77*	8.74**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	363,566.88	304,273.48	304,273.48
Indirect costs based on rate ** multiplied by actual direct costs	0.00	26,684.78	26,593.50
2019-2020 Actual Indirect Costs	7,054.01	66,347.41	66,347.41
2017-2018 Fixed Carry Forward	14,014.55	10,556.80	10,683.56
Total Indirect Costs	-6,960.54	55,790.61	55,663.85
Over/(Under) Recovery	0.00	-29,105.83	-29,070.35

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	7,054.01	66,347.41	66,347.41
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-29,105.83	-29,070.35
Total Projected Indirect 2021-2022 (Numerator)	7,054.01	95,453.24	95,417.76
Direct Costs	363,566.88	304,273.48	304,273.48
Rate for 2021-2022 **	1.94*	31.37*	31.36**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 16000  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	660,326.92	1,158,995.69	1,158,995.69
2017-2018 Fixed Carry Forward	135,614.41	-217,109.72	-217,088.34
Total Indirect Costs	524,712.51	1,376,105.41	1,376,084.03
2017-2018 Direct Costs	9,672,180.58	9,173,511.81	9,173,511.81
2019-2020 Rate	5.42*	15.00*	15.00**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	11,114,887.68	10,515,325.50	10,515,325.50
Indirect costs based on rate ** multiplied by actual direct costs	602,426.91	1,577,298.83	1,577,298.83
2019-2020 Actual Indirect Costs	956,447.68	1,556,009.86	1,556,009.86
2017-2018 Fixed Carry Forward	135,614.41	-217,109.72	-217,088.34
Total Indirect Costs	820,833.27	1,773,119.58	1,773,098.20
Over/(Under) Recovery	-218,406.36	-195,820.75	-195,799.37

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	956,447.68	1,556,009.86	1,556,009.86
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-218,406.36	-195,820.75	-195,799.37
Total Projected Indirect 2021-2022 (Numerator)	1,174,854.04	1,751,830.61	1,751,809.23
Direct Costs	11,114,887.68	10,515,325.50	10,515,325.50
Rate for 2021-2022 **	10.57*	16.66*	16.66**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 16015  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	494,323.33	2,032,422.09	2,032,422.09
2017-2018 Fixed Carry Forward	-80,283.95	-91,657.43	-91,657.43
Total Indirect Costs	574,607.28	2,124,079.52	2,124,079.52
2017-2018 Direct Costs	16,330,957.57	14,792,858.81	14,792,858.81
2019-2020 Rate	3.52*	14.36*	14.36**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	16,550,889.84	15,056,314.86	15,056,314.86
Indirect costs based on rate ** multiplied by actual direct costs	582,591.32	2,162,086.81	2,162,086.81
2019-2020 Actual Indirect Costs	573,807.78	2,068,382.76	2,068,382.76
2017-2018 Fixed Carry Forward	-80,283.95	-91,657.43	-91,657.43
Total Indirect Costs	654,091.73	2,160,040.19	2,160,040.19
Over/(Under) Recovery	-71,500.41	2,046.62	2,046.62

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	573,807.78	2,068,382.76	2,068,382.76
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-71,500.41	2,046.62	2,046.62
Total Projected Indirect 2021-2022 (Numerator)	645,308.19	2,066,336.14	2,066,336.14
Direct Costs	16,550,889.84	15,056,314.86	15,056,314.86
Rate for 2021-2022 **	3.90*	13.72*	13.72**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 16050  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	237,888.92	774,775.21	774,775.21
2017-2018 Fixed Carry Forward	-7,865.01	-51,748.18	-51,173.43
Total Indirect Costs	245,753.93	826,523.39	825,948.64
2017-2018 Direct Costs	6,968,461.99	6,431,575.70	6,431,575.70
2019-2020 Rate	3.53*	12.85*	12.84**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,299,467.35	6,638,955.49	6,638,955.49
Indirect costs based on rate ** multiplied by actual direct costs	257,671.20	853,105.78	852,441.88
2019-2020 Actual Indirect Costs	232,702.56	893,214.42	893,214.42
2017-2018 Fixed Carry Forward	-7,865.01	-51,748.18	-51,173.43
Total Indirect Costs	240,567.57	944,962.60	944,387.85
Over/(Under) Recovery	17,103.63	-91,856.82	-91,945.97

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	232,702.56	893,214.42	893,214.42
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	17,103.63	-91,856.82	-91,945.97
Total Projected Indirect 2021-2022 (Numerator)	215,598.93	985,071.24	985,160.39
Direct Costs	7,299,467.35	6,638,955.49	6,638,955.49
Rate for 2021-2022 **	2.95*	14.84*	14.84**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 16070  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	40,629.44	200,063.93	200,063.93
2017-2018 Fixed Carry Forward	-4,778.56	-10,439.30	-10,439.30
Total Indirect Costs	45,408.00	210,503.23	210,503.23
2017-2018 Direct Costs	2,245,288.22	2,085,853.73	2,085,853.73
2019-2020 Rate	2.02*	10.09*	10.09**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,401,414.21	2,224,836.94	2,224,836.94
Indirect costs based on rate ** multiplied by actual direct costs	48,508.57	224,486.05	224,486.05
2019-2020 Actual Indirect Costs	52,865.20	229,442.47	229,442.47
2017-2018 Fixed Carry Forward	-4,778.56	-10,439.30	-10,439.30
Total Indirect Costs	57,643.76	239,881.77	239,881.77
Over/(Under) Recovery	-9,135.19	-15,395.72	-15,395.72

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	52,865.20	229,442.47	229,442.47
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-9,135.19	-15,395.72	-15,395.72
Total Projected Indirect 2021-2022 (Numerator)	62,000.39	244,838.19	244,838.19
Direct Costs	2,401,414.21	2,224,836.94	2,224,836.94
Rate for 2021-2022 **	2.58*	11.00*	11.00**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 16100  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	109,741.87	363,473.94	363,473.94
2017-2018 Fixed Carry Forward	23,639.73	-24,277.49	-23,843.37
Total Indirect Costs	86,102.14	387,751.43	387,317.31
2017-2018 Direct Costs	2,798,274.63	2,544,542.56	2,544,542.56
2019-2020 Rate	3.08*	15.24*	15.22**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,865,345.12	2,602,187.86	2,602,187.86
Indirect costs based on rate ** multiplied by actual direct costs	88,252.63	390,328.18	396,052.99
2019-2020 Actual Indirect Costs	102,942.22	366,099.48	366,099.48
2017-2018 Fixed Carry Forward	23,639.73	-24,277.49	-23,843.37
Total Indirect Costs	79,302.49	390,376.97	389,942.85
Over/(Under) Recovery	8,950.14	0.00	6,110.14

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	102,942.22	366,099.48	366,099.48
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	8,950.14	0.00	6,110.14
Total Projected Indirect 2021-2022 (Numerator)	93,992.08	366,099.48	359,989.34
Direct Costs	2,865,345.12	2,602,187.86	2,602,187.86
Rate for 2021-2022 **	3.28*	14.07*	13.83**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 17000  
Form R0418**

Eastern Upper Peninsula ISD  
315 ARMORY PL  
SAULT S MARIE, MI 49783

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,476,367.58	2,024,822.68	2,024,822.68
2017-2018 Fixed Carry Forward	0.00	0.00	222,708.40
Total Indirect Costs	1,476,367.58	2,024,822.68	1,802,114.28
2017-2018 Direct Costs	10,816,844.53	10,286,183.43	10,286,183.43
2019-2020 Rate	13.65*	19.68*	17.52**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	10,949,899.77	10,361,577.68	10,361,577.68
Indirect costs based on rate ** multiplied by actual direct costs	1,494,661.32	1,554,236.65	1,815,348.41
2019-2020 Actual Indirect Costs	1,711,789.93	2,325,032.02	2,325,032.02
2017-2018 Fixed Carry Forward	0.00	0.00	222,708.40
Total Indirect Costs	1,711,789.93	2,325,032.02	2,102,323.62
Over/(Under) Recovery	-217,128.61	0.00	-286,975.21

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,711,789.93	2,325,032.02	2,325,032.02
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-217,128.61	0.00	-286,975.21
Total Projected Indirect 2021-2022 (Numerator)	1,928,918.54	2,325,032.02	2,612,007.23
Direct Costs	10,949,899.77	10,361,577.68	10,361,577.68
Rate for 2021-2022 **	17.62*	22.44*	25.21**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 17010  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	824,923.25	3,191,994.96	3,191,994.96
2017-2018 Fixed Carry Forward	45,468.70	0.00	251,465.26
Total Indirect Costs	779,454.55	3,191,994.96	2,940,529.70
2017-2018 Direct Costs	19,896,489.78	17,529,418.07	17,529,418.07
2019-2020 Rate	3.92*	18.21*	16.77**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	20,164,337.45	17,756,905.92	17,756,905.92
Indirect costs based on rate ** multiplied by actual direct costs	790,442.03	2,663,535.89	2,977,833.12
2019-2020 Actual Indirect Costs	825,007.32	3,232,438.85	3,232,438.85
2017-2018 Fixed Carry Forward	45,468.70	0.00	251,465.26
Total Indirect Costs	779,538.62	3,232,438.85	2,980,973.59
Over/(Under) Recovery	10,903.41	0.00	-3,140.47

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	825,007.32	3,232,438.85	3,232,438.85
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	10,903.41	0.00	-3,140.47
Total Projected Indirect 2021-2022 (Numerator)	814,103.91	3,232,438.85	3,235,579.32
Direct Costs	20,164,337.45	17,756,905.92	17,756,905.92
Rate for 2021-2022 **	4.04*	18.20*	18.22**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 17050  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	133,247.80	427,363.51	427,363.51
2017-2018 Fixed Carry Forward	-34,566.51	-22,824.43	-24,488.02
Total Indirect Costs	167,814.31	450,187.94	451,851.53
2017-2018 Direct Costs	3,295,147.48	3,001,031.77	3,001,031.77
2019-2020 Rate	5.09*	15.00*	15.06**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,455,813.19	3,171,516.79	3,171,516.79
Indirect costs based on rate ** multiplied by actual direct costs	175,900.89	475,727.52	477,630.43
2019-2020 Actual Indirect Costs	131,614.37	415,910.77	415,910.77
2017-2018 Fixed Carry Forward	-34,566.51	-22,824.43	-24,488.02
Total Indirect Costs	166,180.88	438,735.20	440,398.79
Over/(Under) Recovery	9,720.01	36,992.32	37,231.64

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	131,614.37	415,910.77	415,910.77
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	9,720.01	36,992.32	37,231.64
Total Projected Indirect 2021-2022 (Numerator)	121,894.36	378,918.45	378,679.13
Direct Costs	3,455,813.19	3,171,516.79	3,171,516.79
Rate for 2021-2022 **	3.53*	11.95*	11.94**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 17090  
Form R0418**

Pickford Public Schools  
333 S Pleasant Street  
Pickford, MI 49774

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	209,149.46	493,469.90	493,469.90
2017-2018 Fixed Carry Forward	-105,409.52	-174,158.96	-174,158.96
Total Indirect Costs	314,558.98	667,628.86	667,628.86
2017-2018 Direct Costs	3,873,101.73	3,588,781.29	3,588,781.29
2019-2020 Rate	8.12*	18.60*	18.60**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	4,273,649.90	4,018,617.78	4,018,617.78
Indirect costs based on rate ** multiplied by actual direct costs	347,020.37	602,792.67	747,462.91
2019-2020 Actual Indirect Costs	249,492.39	504,524.51	504,524.51
2017-2018 Fixed Carry Forward	-105,409.52	-174,158.96	-174,158.96
Total Indirect Costs	354,901.91	678,683.47	678,683.47
Over/(Under) Recovery	-7,881.54	0.00	68,779.44

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	249,492.39	504,524.51	504,524.51
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-7,881.54	0.00	68,779.44
Total Projected Indirect 2021-2022 (Numerator)	257,373.93	504,524.51	435,745.07
Direct Costs	4,273,649.90	4,018,617.78	4,018,617.78
Rate for 2021-2022 **	6.02*	12.55*	10.84**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 17110  
Form R0418**

Rudyard Area Schools  
11185 W 2nd St  
Rudyard, MI 49780

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	375,959.65	1,029,220.83	1,029,220.83
2017-2018 Fixed Carry Forward	12,713.32	0.00	-40,915.91
Total Indirect Costs	363,246.33	1,029,220.83	1,070,136.74
2017-2018 Direct Costs	6,184,672.92	5,531,411.74	5,531,411.74
2019-2020 Rate	5.87*	18.61*	19.35**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,465,766.05	5,834,031.80	5,834,031.80
Indirect costs based on rate ** multiplied by actual direct costs	379,540.47	875,104.77	1,128,885.15
2019-2020 Actual Indirect Costs	352,606.00	984,340.25	984,340.25
2017-2018 Fixed Carry Forward	12,713.32	0.00	-40,915.91
Total Indirect Costs	339,892.68	984,340.25	1,025,256.16
Over/(Under) Recovery	39,647.79	0.00	103,628.99

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	352,606.00	984,340.25	984,340.25
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	39,647.79	0.00	103,628.99
Total Projected Indirect 2021-2022 (Numerator)	312,958.21	984,340.25	880,711.26
Direct Costs	6,465,766.05	5,834,031.80	5,834,031.80
Rate for 2021-2022 **	4.84*	16.87*	15.10**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 17140  
Form R0418**

Brimley Area Schools  
7134 SOUTH M 221  
BRIMLEY, MI 49715

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	328,609.31	993,142.10	993,142.10
2017-2018 Fixed Carry Forward	-46,076.79	0.00	-184,467.09
Total Indirect Costs	374,686.10	993,142.10	1,177,609.19
2017-2018 Direct Costs	5,534,651.41	4,870,118.62	4,870,118.62
2019-2020 Rate	6.77*	20.39*	24.18**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,065,044.16	5,399,634.76	5,399,634.76
Indirect costs based on rate ** multiplied by actual direct costs	410,603.49	809,945.21	1,305,631.68
2019-2020 Actual Indirect Costs	421,830.19	1,087,239.59	1,087,239.59
2017-2018 Fixed Carry Forward	-46,076.79	0.00	-184,467.09
Total Indirect Costs	467,906.98	1,087,239.59	1,271,706.68
Over/(Under) Recovery	-57,303.49	0.00	33,925.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	421,830.19	1,087,239.59	1,087,239.59
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-57,303.49	0.00	33,925.00
Total Projected Indirect 2021-2022 (Numerator)	479,133.68	1,087,239.59	1,053,314.59
Direct Costs	6,065,044.16	5,399,634.76	5,399,634.76
Rate for 2021-2022 **	7.90*	20.14*	19.51**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 17160  
Form R0418**

Whitefish Township Schools  
7221 NORTH M 123  
PARADISE, MI 49768

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	82,942.04	310,669.24	310,669.24
2017-2018 Fixed Carry Forward	-17,324.04	0.00	0.00
Total Indirect Costs	100,266.08	310,669.24	310,669.24
2017-2018 Direct Costs	1,139,265.78	911,538.58	911,538.58
2019-2020 Rate	8.80*	34.08*	34.08**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,179,129.62	902,865.32	902,865.32
Indirect costs based on rate ** multiplied by actual direct costs	103,763.41	135,429.80	225,716.33
2019-2020 Actual Indirect Costs	92,737.40	369,001.70	369,001.70
2017-2018 Fixed Carry Forward	-17,324.04	0.00	0.00
Total Indirect Costs	110,061.44	369,001.70	369,001.70
Over/(Under) Recovery	-6,298.03	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	92,737.40	369,001.70	369,001.70
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-6,298.03	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	99,035.43	369,001.70	369,001.70
Direct Costs	1,179,129.62	902,865.32	902,865.32
Rate for 2021-2022 **	8.40*	40.87*	40.87**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 17900  
Form R0418**

Lake Superior Academy  
8936 S MACKINAC TRL  
SAULT S MARIE, MI 49783

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	21,974.51	66,638.12	66,638.12
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	21,974.51	66,638.12	66,638.12
2017-2018 Direct Costs	293,778.87	249,115.26	249,115.26
2019-2020 Rate	7.48*	26.75*	26.75**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	525,395.55	448,786.29	448,786.29
Indirect costs based on rate ** multiplied by actual direct costs	39,299.59	67,317.94	112,196.57
2019-2020 Actual Indirect Costs	4,455.71	81,064.97	81,064.97
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	4,455.71	81,064.97	81,064.97
Over/(Under) Recovery	34,843.88	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	4,455.71	81,064.97	81,064.97
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	34,843.88	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	-30,388.17	81,064.97	81,064.97
Direct Costs	525,395.55	448,786.29	448,786.29
Rate for 2021-2022 **	0.00*	18.06*	18.06**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 17901  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	817,107.28	1,875,646.36	1,875,646.36
2017-2018 Fixed Carry Forward	-36,531.95	0.00	-224,721.61
Total Indirect Costs	853,639.23	1,875,646.36	2,100,367.97
2017-2018 Direct Costs	9,146,366.85	8,087,827.77	8,087,827.77
2019-2020 Rate	9.33*	23.19*	25.97**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	10,551,022.30	9,372,830.07	9,372,830.07
Indirect costs based on rate ** multiplied by actual direct costs	984,410.38	1,405,924.51	2,343,207.52
2019-2020 Actual Indirect Costs	822,649.38	2,000,841.61	2,000,841.61
2017-2018 Fixed Carry Forward	-36,531.95	0.00	-224,721.61
Total Indirect Costs	859,181.33	2,000,841.61	2,225,563.22
Over/(Under) Recovery	125,229.05	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	822,649.38	2,000,841.61	2,000,841.61
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	125,229.05	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	697,420.33	2,000,841.61	2,000,841.61
Direct Costs	10,551,022.30	9,372,830.07	9,372,830.07
Rate for 2021-2022 **	6.61*	21.35*	21.35**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 17902  
Form R0418**

Ojibwe Charter School  
11507 WEST INDUSTRIAL DR  
BRIMLEY, MI 49715

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	122,505.27	261,892.57	261,892.57
2017-2018 Fixed Carry Forward	-16,762.44	0.00	-28,546.10
Total Indirect Costs	139,267.71	261,892.57	290,438.67
2017-2018 Direct Costs	1,339,729.24	1,200,341.94	1,200,341.94
2019-2020 Rate	10.40*	21.82*	24.20**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,462,193.33	1,319,721.45	1,319,721.45
Indirect costs based on rate ** multiplied by actual direct costs	152,068.11	197,958.22	319,372.59
2019-2020 Actual Indirect Costs	162,219.13	304,691.01	304,691.01
2017-2018 Fixed Carry Forward	-16,762.44	0.00	-28,546.10
Total Indirect Costs	178,981.57	304,691.01	333,237.11
Over/(Under) Recovery	-26,913.46	0.00	-13,864.52

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	162,219.13	304,691.01	304,691.01
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-26,913.46	0.00	-13,864.52
Total Projected Indirect 2021-2022 (Numerator)	189,132.59	304,691.01	318,555.53
Direct Costs	1,462,193.33	1,319,721.45	1,319,721.45
Rate for 2021-2022 **	12.93*	23.09*	24.14**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 17903  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	23,339.90	40,060.90	40,060.90
2017-2018 Fixed Carry Forward	-3,810.49	3,236.90	3,236.90
Total Indirect Costs	27,150.39	36,824.00	36,824.00
2017-2018 Direct Costs	791,785.76	775,064.76	775,064.76
2019-2020 Rate	3.43*	4.75*	4.75**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	868,066.69	851,055.69	851,055.69
Indirect costs based on rate ** multiplied by actual direct costs	29,774.69	40,425.15	40,425.15
2019-2020 Actual Indirect Costs	35,972.03	52,983.03	52,983.03
2017-2018 Fixed Carry Forward	-3,810.49	3,236.90	3,236.90
Total Indirect Costs	39,782.52	49,746.13	49,746.13
Over/(Under) Recovery	-10,007.83	-9,320.98	-9,320.98

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	35,972.03	52,983.03	52,983.03
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-10,007.83	-9,320.98	-9,320.98
Total Projected Indirect 2021-2022 (Numerator)	45,979.86	62,304.01	62,304.01
Direct Costs	868,066.69	851,055.69	851,055.69
Rate for 2021-2022 **	5.30*	7.32*	7.32**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 18000  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	2,034,013.63	2,382,548.58	2,382,548.58
2017-2018 Fixed Carry Forward	0.00	0.00	108,816.85
Total Indirect Costs	2,034,013.63	2,382,548.58	2,273,731.73
2017-2018 Direct Costs	12,910,702.13	12,562,167.18	12,562,167.18
2019-2020 Rate	15.75*	18.97*	18.10**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	12,989,179.53	12,622,183.71	12,622,183.71
Indirect costs based on rate ** multiplied by actual direct costs	1,948,376.93	1,893,327.56	2,284,615.25
2019-2020 Actual Indirect Costs	2,116,391.89	2,561,733.39	2,561,733.39
2017-2018 Fixed Carry Forward	0.00	0.00	108,816.85
Total Indirect Costs	2,116,391.89	2,561,733.39	2,452,916.54
Over/(Under) Recovery	0.00	0.00	-168,301.29

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	2,116,391.89	2,561,733.39	2,561,733.39
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-168,301.29
Total Projected Indirect 2021-2022 (Numerator)	2,116,391.89	2,561,733.39	2,730,034.68
Direct Costs	12,989,179.53	12,622,183.71	12,622,183.71
Rate for 2021-2022 **	16.29*	20.30*	21.63**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 18010  
Form R0418**

Clare Public Schools  
201 EAST STATE ST  
CLARE, MI 48617

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	732,515.64	2,367,996.05	2,367,996.05
2017-2018 Fixed Carry Forward	-79,348.15	-633,911.98	-643,717.74
Total Indirect Costs	811,863.79	3,001,908.03	3,011,713.79
2017-2018 Direct Costs	13,890,491.49	12,255,011.08	12,255,011.08
2019-2020 Rate	5.84*	24.50*	24.58**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	15,101,912.65	13,938,691.97	13,938,691.97
Indirect costs based on rate ** multiplied by actual direct costs	881,951.70	2,090,803.80	3,426,130.49
2019-2020 Actual Indirect Costs	855,092.48	2,018,313.16	2,018,313.16
2017-2018 Fixed Carry Forward	-79,348.15	-633,911.98	-643,717.74
Total Indirect Costs	934,440.63	2,652,225.14	2,662,030.90
Over/(Under) Recovery	-52,488.93	0.00	764,099.59

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	855,092.48	2,018,313.16	2,018,313.16
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-52,488.93	0.00	764,099.59
Total Projected Indirect 2021-2022 (Numerator)	907,581.41	2,018,313.16	1,254,213.57
Direct Costs	15,101,912.65	13,938,691.97	13,938,691.97
Rate for 2021-2022 **	6.01*	14.48*	9.00**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 18020  
Form R0418**

Farwell Area Schools  
399 E Michigan St  
FARWELL, MI 48622

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	485,329.19	1,490,679.19	1,490,679.19
2017-2018 Fixed Carry Forward	-55,328.32	-186,797.71	-186,766.45
Total Indirect Costs	540,657.51	1,677,476.90	1,677,445.64
2017-2018 Direct Costs	11,622,057.27	10,616,707.27	10,616,707.27
2019-2020 Rate	4.65*	15.80*	15.80**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	11,030,725.11	10,052,123.31	10,052,123.31
Indirect costs based on rate ** multiplied by actual direct costs	512,928.72	1,507,818.50	1,588,235.48
2019-2020 Actual Indirect Costs	666,354.67	1,644,956.47	1,644,956.47
2017-2018 Fixed Carry Forward	-55,328.32	-186,797.71	-186,766.45
Total Indirect Costs	721,682.99	1,831,754.18	1,831,722.92
Over/(Under) Recovery	-208,754.27	0.00	-243,487.44

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	666,354.67	1,644,956.47	1,644,956.47
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-208,754.27	0.00	-243,487.44
Total Projected Indirect 2021-2022 (Numerator)	875,108.94	1,644,956.47	1,888,443.91
Direct Costs	11,030,725.11	10,052,123.31	10,052,123.31
Rate for 2021-2022 **	7.93*	16.36*	18.79**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 18060  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	463,925.64	1,562,512.38	1,562,512.38
2017-2018 Fixed Carry Forward	-2,451.14	52,632.76	36,596.29
Total Indirect Costs	466,376.78	1,509,879.62	1,525,916.09
2017-2018 Direct Costs	14,197,898.53	13,099,311.79	13,099,311.79
2019-2020 Rate	3.28*	11.53*	11.65**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	15,167,563.12	13,941,883.30	13,941,883.30
Indirect costs based on rate ** multiplied by actual direct costs	497,496.07	1,607,499.14	1,624,229.40
2019-2020 Actual Indirect Costs	549,334.14	1,775,013.96	1,775,013.96
2017-2018 Fixed Carry Forward	-2,451.14	52,632.76	36,596.29
Total Indirect Costs	551,785.28	1,722,381.20	1,738,417.67
Over/(Under) Recovery	-54,289.21	-114,882.06	-114,188.27

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	549,334.14	1,775,013.96	1,775,013.96
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-54,289.21	-114,882.06	-114,188.27
Total Projected Indirect 2021-2022 (Numerator)	603,623.35	1,889,896.02	1,889,202.23
Direct Costs	15,167,563.12	13,941,883.30	13,941,883.30
Rate for 2021-2022 **	3.98*	13.56*	13.55**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 19000  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,114,520.98	1,716,398.16	1,716,398.16
2017-2018 Fixed Carry Forward	-195,269.08	-144,322.60	-144,322.60
Total Indirect Costs	1,309,790.06	1,860,720.76	1,860,720.76
2017-2018 Direct Costs	14,657,411.63	14,055,534.45	14,055,534.45
2019-2020 Rate	8.94*	13.24*	13.24**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	15,536,256.15	14,888,316.56	14,888,316.56
Indirect costs based on rate ** multiplied by actual direct costs	1,388,941.30	1,971,213.11	1,971,213.11
2019-2020 Actual Indirect Costs	1,177,018.05	1,824,957.64	1,824,957.64
2017-2018 Fixed Carry Forward	-195,269.08	-144,322.60	-144,322.60
Total Indirect Costs	1,372,287.13	1,969,280.24	1,969,280.24
Over/(Under) Recovery	16,654.17	1,932.87	1,932.87

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,177,018.05	1,824,957.64	1,824,957.64
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	16,654.17	1,932.87	1,932.87
Total Projected Indirect 2021-2022 (Numerator)	1,160,363.88	1,823,024.77	1,823,024.77
Direct Costs	15,536,256.15	14,888,316.56	14,888,316.56
Rate for 2021-2022 **	7.47*	12.24*	12.24**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 19010  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	907,013.86	3,243,772.82	3,243,772.82
2017-2018 Fixed Carry Forward	175,811.55	107,743.82	108,713.50
Total Indirect Costs	731,202.31	3,136,029.00	3,135,059.32
2017-2018 Direct Costs	29,206,597.12	26,678,702.16	26,678,702.16
2019-2020 Rate	2.50*	11.75*	11.75**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	30,477,544.95	27,822,198.76	27,822,198.76
Indirect costs based on rate ** multiplied by actual direct costs	761,938.62	3,269,108.35	3,269,108.35
2019-2020 Actual Indirect Costs	976,525.42	3,423,010.61	3,423,010.61
2017-2018 Fixed Carry Forward	175,811.55	107,743.82	108,713.50
Total Indirect Costs	800,713.87	3,315,266.79	3,314,297.11
Over/(Under) Recovery	-38,775.25	-46,158.44	-45,188.76

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	976,525.42	3,423,010.61	3,423,010.61
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-38,775.25	-46,158.44	-45,188.76
Total Projected Indirect 2021-2022 (Numerator)	1,015,300.67	3,469,169.05	3,468,199.37
Direct Costs	30,477,544.95	27,822,198.76	27,822,198.76
Rate for 2021-2022 **	3.33*	12.47*	12.47**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 19070  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	38,079.91	472,914.86	472,914.86
2017-2018 Fixed Carry Forward	-2,088.17	-83,086.41	-83,086.41
Total Indirect Costs	40,168.08	556,001.27	556,001.27
2017-2018 Direct Costs	4,891,467.97	4,456,633.02	4,456,633.02
2019-2020 Rate	0.82*	12.48*	12.48**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	4,945,834.64	4,449,184.40	4,449,184.40
Indirect costs based on rate ** multiplied by actual direct costs	40,555.84	555,258.21	555,258.21
2019-2020 Actual Indirect Costs	39,655.61	536,305.85	536,305.85
2017-2018 Fixed Carry Forward	-2,088.17	-83,086.41	-83,086.41
Total Indirect Costs	41,743.78	619,392.26	619,392.26
Over/(Under) Recovery	-1,187.94	-64,134.05	-64,134.05

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	39,655.61	536,305.85	536,305.85
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-1,187.94	-64,134.05	-64,134.05
Total Projected Indirect 2021-2022 (Numerator)	40,843.55	600,439.90	600,439.90
Direct Costs	4,945,834.64	4,449,184.40	4,449,184.40
Rate for 2021-2022 **	0.83*	13.50*	13.50**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 19100  
Form R0418**

Bath Community Schools  
6175 E. Clark Road  
Bath, MI 48808

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	434,100.94	1,362,837.44	1,362,837.44
2017-2018 Fixed Carry Forward	-20,659.33	19,414.74	18,706.91
Total Indirect Costs	454,760.27	1,343,422.70	1,344,130.53
2017-2018 Direct Costs	10,680,588.83	9,751,852.33	9,751,852.33
2019-2020 Rate	4.26*	13.78*	13.78**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	11,170,034.52	10,120,303.84	10,120,303.84
Indirect costs based on rate ** multiplied by actual direct costs	475,843.47	1,394,577.87	1,394,577.87
2019-2020 Actual Indirect Costs	446,089.49	1,495,820.17	1,495,820.17
2017-2018 Fixed Carry Forward	-20,659.33	19,414.74	18,706.91
Total Indirect Costs	466,748.82	1,476,405.43	1,477,113.26
Over/(Under) Recovery	9,094.65	-81,827.56	-82,535.39

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	446,089.49	1,495,820.17	1,495,820.17
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	9,094.65	-81,827.56	-82,535.39
Total Projected Indirect 2021-2022 (Numerator)	436,994.84	1,577,647.73	1,578,355.56
Direct Costs	11,170,034.52	10,120,303.84	10,120,303.84
Rate for 2021-2022 **	3.91*	15.59*	15.60**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 19120  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	296,076.98	1,943,426.05	1,943,426.05
2017-2018 Fixed Carry Forward	139,275.86	0.00	239,952.41
Total Indirect Costs	156,801.12	1,943,426.05	1,703,473.64
2017-2018 Direct Costs	14,352,226.05	12,704,876.98	12,704,876.98
2019-2020 Rate	1.09*	15.30*	13.41**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	15,524,517.99	13,882,967.15	13,882,967.15
Indirect costs based on rate ** multiplied by actual direct costs	169,217.25	2,082,445.07	1,861,705.89
2019-2020 Actual Indirect Costs	462,440.60	2,103,991.44	2,103,991.44
2017-2018 Fixed Carry Forward	139,275.86	0.00	239,952.41
Total Indirect Costs	323,164.74	2,103,991.44	1,864,039.03
Over/(Under) Recovery	-153,947.49	0.00	-2,333.14

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	462,440.60	2,103,991.44	2,103,991.44
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-153,947.49	0.00	-2,333.14
Total Projected Indirect 2021-2022 (Numerator)	616,388.09	2,103,991.44	2,106,324.58
Direct Costs	15,524,517.99	13,882,967.15	13,882,967.15
Rate for 2021-2022 **	3.97*	15.16*	15.17**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 19125  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	199,227.87	799,265.68	799,265.68
2017-2018 Fixed Carry Forward	-12,767.76	0.00	79,736.73
Total Indirect Costs	211,995.63	799,265.68	719,528.95
2017-2018 Direct Costs	6,389,299.08	5,789,261.27	5,789,261.27
2019-2020 Rate	3.32*	13.81*	12.43**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,814,979.44	6,206,801.90	6,206,801.90
Indirect costs based on rate ** multiplied by actual direct costs	226,257.32	857,159.34	771,505.48
2019-2020 Actual Indirect Costs	203,308.18	811,485.72	811,485.72
2017-2018 Fixed Carry Forward	-12,767.76	0.00	79,736.73
Total Indirect Costs	216,075.94	811,485.72	731,748.99
Over/(Under) Recovery	10,181.38	45,673.62	39,756.49

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	203,308.18	811,485.72	811,485.72
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	10,181.38	45,673.62	39,756.49
Total Projected Indirect 2021-2022 (Numerator)	193,126.80	765,812.10	771,729.23
Direct Costs	6,814,979.44	6,206,801.90	6,206,801.90
Rate for 2021-2022 **	2.83*	12.34*	12.43**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 19140  
Form R0418**

St. Johns Public Schools  
501 WEST SICKLES ST  
SAINT JOHNS, MI 48879

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,095,020.82	4,414,678.29	4,414,678.29
2017-2018 Fixed Carry Forward	-22,075.72	0.00	-480,814.33
Total Indirect Costs	1,117,096.54	4,414,678.29	4,895,492.62
2017-2018 Direct Costs	26,756,420.07	23,436,762.60	23,436,762.60
2019-2020 Rate	4.18*	18.84*	20.89**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	27,101,160.44	24,065,896.65	24,065,896.65
Indirect costs based on rate ** multiplied by actual direct costs	1,132,828.51	3,609,884.50	5,027,365.81
2019-2020 Actual Indirect Costs	1,134,456.20	4,169,719.99	4,169,719.99
2017-2018 Fixed Carry Forward	-22,075.72	0.00	-480,814.33
Total Indirect Costs	1,156,531.92	4,169,719.99	4,650,534.32
Over/(Under) Recovery	-23,703.41	0.00	376,831.49

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,134,456.20	4,169,719.99	4,169,719.99
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-23,703.41	0.00	376,831.49
Total Projected Indirect 2021-2022 (Numerator)	1,158,159.61	4,169,719.99	3,792,888.50
Direct Costs	27,101,160.44	24,065,896.65	24,065,896.65
Rate for 2021-2022 **	4.27*	17.33*	15.76**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 19900  
Form R0418**

Michigan International Prep School  
8989 E. Colony Road  
Elsie, MI 48331

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	175,020.17	231,619.14	231,619.14
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	175,020.17	231,619.14	231,619.14
2017-2018 Direct Costs	1,769,713.90	1,713,114.93	1,713,114.93
2019-2020 Rate	9.89*	13.52*	13.52**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	4,423,886.44	4,231,691.97	4,231,691.97
Indirect costs based on rate ** multiplied by actual direct costs	437,522.37	572,124.75	572,124.75
2019-2020 Actual Indirect Costs	331,344.06	523,538.53	523,538.53
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	331,344.06	523,538.53	523,538.53
Over/(Under) Recovery	106,178.31	48,586.22	48,586.22

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	331,344.06	523,538.53	523,538.53
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	106,178.31	48,586.22	48,586.22
Total Projected Indirect 2021-2022 (Numerator)	225,165.75	474,952.31	474,952.31
Direct Costs	4,423,886.44	4,231,691.97	4,231,691.97
Rate for 2021-2022 **	5.09*	11.22*	11.22**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 20015  
Form R0418**

Crawford AuSable Schools  
1135 NORTH OLD 27  
GRAYLING, MI 49738

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	592,895.24	1,940,317.56	1,940,317.56
2017-2018 Fixed Carry Forward	-23,516.17	-42,406.51	-41,188.49
Total Indirect Costs	616,411.41	1,982,724.07	1,981,506.05
2017-2018 Direct Costs	16,065,141.37	14,717,719.05	14,717,719.05
2019-2020 Rate	3.84*	13.47*	13.46**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	16,058,559.43	14,865,305.99	14,865,305.99
Indirect costs based on rate ** multiplied by actual direct costs	616,648.68	2,002,356.72	2,000,870.19
2019-2020 Actual Indirect Costs	549,699.46	1,742,952.90	1,742,952.90
2017-2018 Fixed Carry Forward	-23,516.17	-42,406.51	-41,188.49
Total Indirect Costs	573,215.63	1,785,359.41	1,784,141.39
Over/(Under) Recovery	43,433.05	216,997.31	216,728.80

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	549,699.46	1,742,952.90	1,742,952.90
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	43,433.05	216,997.31	216,728.80
Total Projected Indirect 2021-2022 (Numerator)	506,266.41	1,525,955.59	1,526,224.10
Direct Costs	16,058,559.43	14,865,305.99	14,865,305.99
Rate for 2021-2022 **	3.15*	10.27*	10.27**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 21000  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	776,433.50	1,264,975.96	1,264,975.96
2017-2018 Fixed Carry Forward	-5,771.96	-4,719.24	-3,223.37
Total Indirect Costs	782,205.46	1,269,695.20	1,268,199.33
2017-2018 Direct Costs	10,096,849.23	9,608,306.77	9,608,306.77
2019-2020 Rate	7.75*	13.21*	13.20**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	11,198,731.86	10,715,792.70	10,715,792.70
Indirect costs based on rate ** multiplied by actual direct costs	867,901.72	1,415,556.22	1,414,484.64
2019-2020 Actual Indirect Costs	768,682.90	1,251,622.06	1,251,622.06
2017-2018 Fixed Carry Forward	-5,771.96	-4,719.24	-3,223.37
Total Indirect Costs	774,454.86	1,256,341.30	1,254,845.43
Over/(Under) Recovery	93,446.86	159,214.92	159,639.21

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	768,682.90	1,251,622.06	1,251,622.06
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	93,446.86	159,214.92	159,639.21
Total Projected Indirect 2021-2022 (Numerator)	675,236.04	1,092,407.14	1,091,982.85
Direct Costs	11,198,731.86	10,715,792.70	10,715,792.70
Rate for 2021-2022 **	6.03*	10.19*	10.19**

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 21010  
Form R0418**

Escanaba Area Public Schools  
1500 LUDINGTON ST  
ESCANABA, MI 49829

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	416,422.77	1,893,882.15	1,893,882.15
2017-2018 Fixed Carry Forward	73,836.42	114,778.87	114,778.87
Total Indirect Costs	342,586.35	1,779,103.28	1,779,103.28
2017-2018 Direct Costs	23,031,794.65	21,554,335.27	21,554,335.27
2019-2020 Rate	1.49*	8.25*	8.25**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	23,707,429.50	22,211,734.10	22,211,734.10
Indirect costs based on rate ** multiplied by actual direct costs	353,240.70	1,832,468.06	1,832,468.06
2019-2020 Actual Indirect Costs	422,084.40	1,917,779.80	1,917,779.80
2017-2018 Fixed Carry Forward	73,836.42	114,778.87	114,778.87
Total Indirect Costs	348,247.98	1,803,000.93	1,803,000.93
Over/(Under) Recovery	4,992.72	29,467.13	29,467.13

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	422,084.40	1,917,779.80	1,917,779.80
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	4,992.72	29,467.13	29,467.13
Total Projected Indirect 2021-2022 (Numerator)	417,091.68	1,888,312.67	1,888,312.67
Direct Costs	23,707,429.50	22,211,734.10	22,211,734.10
Rate for 2021-2022 **	1.76*	8.50*	8.50**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 21025  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	229,445.34	1,464,263.82	1,464,263.82
2017-2018 Fixed Carry Forward	6,591.08	157,297.39	157,297.39
Total Indirect Costs	222,854.26	1,306,966.43	1,306,966.43
2017-2018 Direct Costs	14,477,376.95	13,242,558.47	13,242,558.47
2019-2020 Rate	1.54*	9.87*	9.87**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	15,076,891.34	13,816,141.24	13,816,141.24
Indirect costs based on rate ** multiplied by actual direct costs	232,184.13	1,363,653.14	1,363,653.14
2019-2020 Actual Indirect Costs	216,135.74	1,476,885.84	1,476,885.84
2017-2018 Fixed Carry Forward	6,591.08	157,297.39	157,297.39
Total Indirect Costs	209,544.66	1,319,588.45	1,319,588.45
Over/(Under) Recovery	22,639.47	44,064.69	44,064.69

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	216,135.74	1,476,885.84	1,476,885.84
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	22,639.47	44,064.69	44,064.69
Total Projected Indirect 2021-2022 (Numerator)	193,496.27	1,432,821.15	1,432,821.15
Direct Costs	15,076,891.34	13,816,141.24	13,816,141.24
Rate for 2021-2022 **	1.28*	10.37*	10.37**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 21060  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	198,434.67	478,068.13	478,068.13
2017-2018 Fixed Carry Forward	8,342.15	-1,289.15	-8,751.41
Total Indirect Costs	190,092.52	479,357.28	486,819.54
2017-2018 Direct Costs	3,464,529.78	3,184,896.32	3,184,896.32
2019-2020 Rate	5.49*	15.05*	15.29**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,391,582.11	3,134,986.99	3,134,986.99
Indirect costs based on rate ** multiplied by actual direct costs	186,197.86	470,248.05	479,339.51
2019-2020 Actual Indirect Costs	182,614.50	439,209.62	439,209.62
2017-2018 Fixed Carry Forward	8,342.15	-1,289.15	-8,751.41
Total Indirect Costs	174,272.35	440,498.77	447,961.03
Over/(Under) Recovery	11,925.51	0.00	31,378.48

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	182,614.50	439,209.62	439,209.62
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	11,925.51	0.00	31,378.48
Total Projected Indirect 2021-2022 (Numerator)	170,688.99	439,209.62	407,831.14
Direct Costs	3,391,582.11	3,134,986.99	3,134,986.99
Rate for 2021-2022 **	5.03*	14.01*	13.01**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 21065  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	98,931.65	375,269.45	375,269.45
2017-2018 Fixed Carry Forward	-4,205.05	0.00	-52,274.04
Total Indirect Costs	103,136.70	375,269.45	427,543.49
2017-2018 Direct Costs	2,169,790.13	1,913,209.33	1,913,209.33
2019-2020 Rate	4.75*	19.61*	22.35**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,180,505.73	1,982,888.30	1,982,888.30
Indirect costs based on rate ** multiplied by actual direct costs	103,574.02	297,433.25	443,175.54
2019-2020 Actual Indirect Costs	105,299.35	302,916.78	302,916.78
2017-2018 Fixed Carry Forward	-4,205.05	0.00	-52,274.04
Total Indirect Costs	109,504.40	302,916.78	355,190.82
Over/(Under) Recovery	-5,930.38	0.00	87,984.72

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	105,299.35	302,916.78	302,916.78
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-5,930.38	0.00	87,984.72
Total Projected Indirect 2021-2022 (Numerator)	111,229.73	302,916.78	214,932.06
Direct Costs	2,180,505.73	1,982,888.30	1,982,888.30
Rate for 2021-2022 **	5.10*	15.28*	10.84**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 21090  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	213,632.71	711,981.94	711,981.94
2017-2018 Fixed Carry Forward	26,250.66	-7,197.52	-7,176.92
Total Indirect Costs	187,382.05	719,179.46	719,158.86
2017-2018 Direct Costs	6,674,005.59	6,175,656.36	6,175,656.36
2019-2020 Rate	2.81*	11.65*	11.65**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,904,295.78	6,415,697.33	6,415,697.33
Indirect costs based on rate ** multiplied by actual direct costs	194,010.71	747,428.74	747,428.74
2019-2020 Actual Indirect Costs	203,746.61	692,345.06	692,345.06
2017-2018 Fixed Carry Forward	26,250.66	-7,197.52	-7,176.92
Total Indirect Costs	177,495.95	699,542.58	699,521.98
Over/(Under) Recovery	16,514.76	47,886.16	47,906.76

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	203,746.61	692,345.06	692,345.06
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	16,514.76	47,886.16	47,906.76
Total Projected Indirect 2021-2022 (Numerator)	187,231.85	644,458.90	644,438.30
Direct Costs	6,904,295.78	6,415,697.33	6,415,697.33
Rate for 2021-2022 **	2.71*	10.05*	10.04**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 21135  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	84,038.92	252,529.87	252,529.87
2017-2018 Fixed Carry Forward	-14,426.66	0.00	-1,433.29
Total Indirect Costs	98,465.58	252,529.87	253,963.16
2017-2018 Direct Costs	1,563,891.53	1,395,400.58	1,395,400.58
2019-2020 Rate	6.30*	18.10*	18.20**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,849,881.87	1,680,681.17	1,680,681.17
Indirect costs based on rate ** multiplied by actual direct costs	116,542.56	252,102.18	305,883.97
2019-2020 Actual Indirect Costs	90,440.87	259,641.57	259,641.57
2017-2018 Fixed Carry Forward	-14,426.66	0.00	-1,433.29
Total Indirect Costs	104,867.53	259,641.57	261,074.86
Over/(Under) Recovery	11,675.03	0.00	44,809.11

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	90,440.87	259,641.57	259,641.57
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	11,675.03	0.00	44,809.11
Total Projected Indirect 2021-2022 (Numerator)	78,765.84	259,641.57	214,832.46
Direct Costs	1,849,881.87	1,680,681.17	1,680,681.17
Rate for 2021-2022 **	4.26*	15.45*	12.78**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 22000  
Form R0418**

Dickinson-Iron ISD  
1074 PYLE DR  
KINGSFORD, MI 49802

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,291,226.06	1,643,173.62	1,643,173.62
2017-2018 Fixed Carry Forward	-48,813.74	0.00	-71,122.24
Total Indirect Costs	1,340,039.80	1,643,173.62	1,714,295.86
2017-2018 Direct Costs	9,600,510.01	9,248,562.45	9,248,562.45
2019-2020 Rate	13.96*	17.77*	18.54**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	10,584,500.75	10,214,512.31	10,214,512.31
Indirect costs based on rate ** multiplied by actual direct costs	1,477,596.30	1,532,176.85	1,893,770.58
2019-2020 Actual Indirect Costs	1,531,595.07	1,901,583.51	1,901,583.51
2017-2018 Fixed Carry Forward	-48,813.74	0.00	-71,122.24
Total Indirect Costs	1,580,408.81	1,901,583.51	1,972,705.75
Over/(Under) Recovery	-102,812.51	0.00	-78,935.17

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,531,595.07	1,901,583.51	1,901,583.51
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-102,812.51	0.00	-78,935.17
Total Projected Indirect 2021-2022 (Numerator)	1,634,407.58	1,901,583.51	1,980,518.68
Direct Costs	10,584,500.75	10,214,512.31	10,214,512.31
Rate for 2021-2022 **	15.44*	18.62*	19.39**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 22010  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	862,133.45	1,518,104.35	1,518,104.35
2017-2018 Fixed Carry Forward	-175,900.92	0.00	-129,551.95
Total Indirect Costs	1,038,034.37	1,518,104.35	1,647,656.30
2017-2018 Direct Costs	8,044,054.08	7,388,083.18	7,388,083.18
2019-2020 Rate	12.90*	20.55*	22.30**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,954,617.93	7,280,185.64	7,280,185.64
Indirect costs based on rate ** multiplied by actual direct costs	1,026,145.71	1,092,027.85	1,623,481.40
2019-2020 Actual Indirect Costs	835,408.42	1,509,840.71	1,509,840.71
2017-2018 Fixed Carry Forward	-175,900.92	0.00	-129,551.95
Total Indirect Costs	1,011,309.34	1,509,840.71	1,639,392.66
Over/(Under) Recovery	14,836.37	0.00	-15,911.26

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	835,408.42	1,509,840.71	1,509,840.71
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	14,836.37	0.00	-15,911.26
Total Projected Indirect 2021-2022 (Numerator)	820,572.05	1,509,840.71	1,525,751.97
Direct Costs	7,954,617.93	7,280,185.64	7,280,185.64
Rate for 2021-2022 **	10.32*	20.74*	20.96**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 22025  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	301,691.54	843,354.06	843,354.06
2017-2018 Fixed Carry Forward	-23,030.35	-2,293.80	-2,450.19
Total Indirect Costs	324,721.89	845,647.86	845,804.25
2017-2018 Direct Costs	6,427,318.61	5,885,656.09	5,885,656.09
2019-2020 Rate	5.05*	14.37*	14.37**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,526,344.52	5,926,722.01	5,926,722.01
Indirect costs based on rate ** multiplied by actual direct costs	329,580.40	851,669.95	851,669.95
2019-2020 Actual Indirect Costs	305,083.15	904,705.66	904,705.66
2017-2018 Fixed Carry Forward	-23,030.35	-2,293.80	-2,450.19
Total Indirect Costs	328,113.50	906,999.46	907,155.85
Over/(Under) Recovery	1,466.90	-55,329.51	-55,485.90

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	305,083.15	904,705.66	904,705.66
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	1,466.90	-55,329.51	-55,485.90
Total Projected Indirect 2021-2022 (Numerator)	303,616.25	960,035.17	960,191.56
Direct Costs	6,526,344.52	5,926,722.01	5,926,722.01
Rate for 2021-2022 **	4.65*	16.20*	16.20**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 22030  
Form R0418**

Breitung Township School District  
810 PYLE DR  
KINGSFORD, MI 49802

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	657,475.51	1,973,563.60	1,973,563.60
2017-2018 Fixed Carry Forward	59,683.88	77,869.97	78,565.55
Total Indirect Costs	597,791.63	1,895,693.63	1,894,998.05
2017-2018 Direct Costs	16,820,731.13	15,504,643.04	15,504,643.04
2019-2020 Rate	3.55*	12.23*	12.22**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	18,258,820.48	16,931,240.15	16,931,240.15
Indirect costs based on rate ** multiplied by actual direct costs	648,188.13	2,070,690.67	2,068,997.55
2019-2020 Actual Indirect Costs	703,940.48	2,031,520.81	2,031,520.81
2017-2018 Fixed Carry Forward	59,683.88	77,869.97	78,565.55
Total Indirect Costs	644,256.60	1,953,650.84	1,952,955.26
Over/(Under) Recovery	3,931.53	117,039.83	116,042.29

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	703,940.48	2,031,520.81	2,031,520.81
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	3,931.53	117,039.83	116,042.29
Total Projected Indirect 2021-2022 (Numerator)	700,008.95	1,914,480.98	1,915,478.52
Direct Costs	18,258,820.48	16,931,240.15	16,931,240.15
Rate for 2021-2022 **	3.83*	11.31*	11.31**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 22045  
Form R0418**

North Dickinson County Schools  
W6588 STATE HIGHWAY M69  
FELCH, MI 49831

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	149,156.85	533,431.59	533,431.59
2017-2018 Fixed Carry Forward	12,850.16	0.00	-2,513.82
Total Indirect Costs	136,306.69	533,431.59	535,945.41
2017-2018 Direct Costs	2,546,872.60	2,162,597.86	2,162,597.86
2019-2020 Rate	5.35*	24.67*	24.78**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,534,700.27	2,161,338.67	2,161,338.67
Indirect costs based on rate ** multiplied by actual direct costs	135,606.46	324,200.80	535,579.72
2019-2020 Actual Indirect Costs	172,269.98	545,631.58	545,631.58
2017-2018 Fixed Carry Forward	12,850.16	0.00	-2,513.82
Total Indirect Costs	159,419.82	545,631.58	548,145.40
Over/(Under) Recovery	-23,813.36	0.00	-12,565.68

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	172,269.98	545,631.58	545,631.58
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-23,813.36	0.00	-12,565.68
Total Projected Indirect 2021-2022 (Numerator)	196,083.34	545,631.58	558,197.26
Direct Costs	2,534,700.27	2,161,338.67	2,161,338.67
Rate for 2021-2022 **	7.74*	25.25*	25.83**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 23000  
Form R0418**

Eaton RESA  
1790 PACKARD HWY  
CHARLOTTE, MI 48813

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,844,606.28	2,428,411.22	2,428,411.22
2017-2018 Fixed Carry Forward	52,648.78	-54,033.89	-47,691.11
Total Indirect Costs	1,791,957.50	2,482,445.11	2,476,102.33
2017-2018 Direct Costs	16,918,258.40	16,397,633.46	16,397,633.46
2019-2020 Rate	10.59*	15.14*	15.10**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	19,298,295.78	18,755,609.46	18,755,609.46
Indirect costs based on rate ** multiplied by actual direct costs	2,043,689.52	2,813,341.42	2,832,097.03
2019-2020 Actual Indirect Costs	1,632,644.93	2,232,395.25	2,232,395.25
2017-2018 Fixed Carry Forward	52,648.78	-54,033.89	-47,691.11
Total Indirect Costs	1,579,996.15	2,286,429.14	2,280,086.36
Over/(Under) Recovery	463,693.37	0.00	552,010.67

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,632,644.93	2,232,395.25	2,232,395.25
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	463,693.37	0.00	552,010.67
Total Projected Indirect 2021-2022 (Numerator)	1,168,951.56	2,232,395.25	1,680,384.58
Direct Costs	19,298,295.78	18,755,609.46	18,755,609.46
Rate for 2021-2022 **	6.06*	11.90*	8.96**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 23010  
Form R0418**

Bellevue Community Schools  
904 W CAPITAL AVE  
BELLEVUE, MI 49021

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	188,828.70	965,114.88	965,114.88
2017-2018 Fixed Carry Forward	-13,505.24	0.00	68,069.39
Total Indirect Costs	202,333.94	965,114.88	897,045.49
2017-2018 Direct Costs	5,693,869.56	4,917,583.38	4,917,583.38
2019-2020 Rate	3.55*	19.63*	18.24**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,764,264.22	4,879,587.72	4,879,587.72
Indirect costs based on rate ** multiplied by actual direct costs	204,631.38	731,938.16	890,036.80
2019-2020 Actual Indirect Costs	174,651.37	1,059,327.87	1,059,327.87
2017-2018 Fixed Carry Forward	-13,505.24	0.00	68,069.39
Total Indirect Costs	188,156.61	1,059,327.87	991,258.48
Over/(Under) Recovery	16,474.77	0.00	-101,221.68

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	174,651.37	1,059,327.87	1,059,327.87
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	16,474.77	0.00	-101,221.68
Total Projected Indirect 2021-2022 (Numerator)	158,176.60	1,059,327.87	1,160,549.55
Direct Costs	5,764,264.22	4,879,587.72	4,879,587.72
Rate for 2021-2022 **	2.74*	21.71*	23.78**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 23030  
Form R0418**

Charlotte Public Schools  
378 STATE ST  
CHARLOTTE, MI 48813

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	876,012.08	3,433,673.19	3,433,673.19
2017-2018 Fixed Carry Forward	15,463.43	-65,693.71	-66,911.65
Total Indirect Costs	860,548.65	3,499,366.90	3,500,584.84
2017-2018 Direct Costs	25,116,130.53	22,558,469.42	22,558,469.42
2019-2020 Rate	3.43*	15.51*	15.52**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	27,174,755.76	24,546,884.77	24,546,884.77
Indirect costs based on rate ** multiplied by actual direct costs	932,094.12	3,682,032.72	3,809,676.52
2019-2020 Actual Indirect Costs	995,300.07	3,623,171.06	3,623,171.06
2017-2018 Fixed Carry Forward	15,463.43	-65,693.71	-66,911.65
Total Indirect Costs	979,836.64	3,688,864.77	3,690,082.71
Over/(Under) Recovery	-47,742.52	0.00	119,593.81

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	995,300.07	3,623,171.06	3,623,171.06
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-47,742.52	0.00	119,593.81
Total Projected Indirect 2021-2022 (Numerator)	1,043,042.59	3,623,171.06	3,503,577.25
Direct Costs	27,174,755.76	24,546,884.77	24,546,884.77
Rate for 2021-2022 **	3.84*	14.76*	14.27**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 23050  
Form R0418**

Eaton Rapids Public Schools  
912 GREYHOUND DR  
EATON RAPIDS, MI 48827

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	704,582.10	2,453,999.52	2,453,999.52
2017-2018 Fixed Carry Forward	-29,374.16	13,495.43	12,485.76
Total Indirect Costs	733,956.26	2,440,504.09	2,441,513.76
2017-2018 Direct Costs	24,595,128.13	22,845,710.71	22,845,710.71
2019-2020 Rate	2.98*	10.68*	10.69**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	25,675,919.88	23,783,443.18	23,783,443.18
Indirect costs based on rate ** multiplied by actual direct costs	765,142.41	2,540,071.73	2,542,450.08
2019-2020 Actual Indirect Costs	839,793.44	2,732,270.14	2,732,270.14
2017-2018 Fixed Carry Forward	-29,374.16	13,495.43	12,485.76
Total Indirect Costs	869,167.60	2,718,774.71	2,719,784.38
Over/(Under) Recovery	-104,025.19	-178,702.98	-177,334.30

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	839,793.44	2,732,270.14	2,732,270.14
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-104,025.19	-178,702.98	-177,334.30
Total Projected Indirect 2021-2022 (Numerator)	943,818.63	2,910,973.12	2,909,604.44
Direct Costs	25,675,919.88	23,783,443.18	23,783,443.18
Rate for 2021-2022 **	3.68*	12.24*	12.23**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 23060  
Form R0418**

Grand Ledge Public Schools  
220 LAMSON ST  
GRAND LEDGE, MI 48837

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,589,366.83	6,462,192.17	6,462,192.17
2017-2018 Fixed Carry Forward	332,321.59	-775,327.16	-774,737.50
Total Indirect Costs	1,257,045.24	7,237,519.33	7,236,929.67
2017-2018 Direct Costs	49,732,949.46	44,612,753.12	44,612,753.12
2019-2020 Rate	2.53*	16.22*	16.22**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	51,422,859.67	46,959,780.27	46,959,780.27
Indirect costs based on rate ** multiplied by actual direct costs	1,300,998.35	7,043,967.04	7,616,876.36
2019-2020 Actual Indirect Costs	1,782,718.32	6,089,525.19	6,089,525.19
2017-2018 Fixed Carry Forward	332,321.59	-775,327.16	-774,737.50
Total Indirect Costs	1,450,396.73	6,864,852.35	6,864,262.69
Over/(Under) Recovery	-149,398.38	0.00	752,613.67

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,782,718.32	6,089,525.19	6,089,525.19
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-149,398.38	0.00	752,613.67
Total Projected Indirect 2021-2022 (Numerator)	1,932,116.70	6,089,525.19	5,336,911.52
Direct Costs	51,422,859.67	46,959,780.27	46,959,780.27
Rate for 2021-2022 **	3.76*	12.97*	11.36**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 23065  
Form R0418**

Maple Valley Schools  
11090 NASHVILLE HWY  
VERMONTVILLE, MI 49096

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	719,872.70	1,843,955.40	1,843,955.40
2017-2018 Fixed Carry Forward	47,757.64	0.00	-99,412.82
Total Indirect Costs	672,115.06	1,843,955.40	1,943,368.22
2017-2018 Direct Costs	10,868,335.24	9,744,252.54	9,744,252.54
2019-2020 Rate	6.18*	18.92*	19.94**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	10,648,876.93	9,615,502.42	9,615,502.42
Indirect costs based on rate ** multiplied by actual direct costs	658,100.59	1,442,325.36	1,917,331.18
2019-2020 Actual Indirect Costs	508,640.71	1,542,015.22	1,542,015.22
2017-2018 Fixed Carry Forward	47,757.64	0.00	-99,412.82
Total Indirect Costs	460,883.07	1,542,015.22	1,641,428.04
Over/(Under) Recovery	197,217.52	0.00	275,903.14

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	508,640.71	1,542,015.22	1,542,015.22
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	197,217.52	0.00	275,903.14
Total Projected Indirect 2021-2022 (Numerator)	311,423.19	1,542,015.22	1,266,112.08
Direct Costs	10,648,876.93	9,615,502.42	9,615,502.42
Rate for 2021-2022 **	2.92*	16.04*	13.17**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 23080  
Form R0418**

Olivet Community Schools  
255 FIRST ST  
OLIVET, MI 49076

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	435,189.00	1,366,431.86	1,366,431.86
2017-2018 Fixed Carry Forward	-13,269.88	15,850.86	15,411.88
Total Indirect Costs	448,458.88	1,350,581.00	1,351,019.98
2017-2018 Direct Costs	13,322,465.45	12,391,222.59	12,391,222.59
2019-2020 Rate	3.37*	10.90*	10.90**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	13,738,308.16	12,800,267.06	12,800,267.06
Indirect costs based on rate ** multiplied by actual direct costs	462,980.98	1,395,229.11	1,395,229.11
2019-2020 Actual Indirect Costs	460,878.17	1,398,919.27	1,398,919.27
2017-2018 Fixed Carry Forward	-13,269.88	15,850.86	15,411.88
Total Indirect Costs	474,148.05	1,383,068.41	1,383,507.39
Over/(Under) Recovery	-11,167.07	12,160.70	11,721.72

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	460,878.17	1,398,919.27	1,398,919.27
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-11,167.07	12,160.70	11,721.72
Total Projected Indirect 2021-2022 (Numerator)	472,045.24	1,386,758.57	1,387,197.55
Direct Costs	13,738,308.16	12,800,267.06	12,800,267.06
Rate for 2021-2022 **	3.44*	10.83*	10.84**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 23090  
Form R0418**

Potterville Public Schools  
422 N HIGH ST  
POTTERVILLE, MI 48876

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	329,057.15	1,257,681.17	1,257,681.17
2017-2018 Fixed Carry Forward	50,863.72	0.00	115,285.16
Total Indirect Costs	278,193.43	1,257,681.17	1,142,396.01
2017-2018 Direct Costs	9,471,275.11	8,542,651.09	8,542,651.09
2019-2020 Rate	2.94*	14.72*	13.37**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	9,759,935.71	8,798,763.81	8,798,763.81
Indirect costs based on rate ** multiplied by actual direct costs	286,942.11	1,295,178.03	1,176,394.72
2019-2020 Actual Indirect Costs	373,503.37	1,334,675.27	1,334,675.27
2017-2018 Fixed Carry Forward	50,863.72	0.00	115,285.16
Total Indirect Costs	322,639.65	1,334,675.27	1,219,390.11
Over/(Under) Recovery	-35,697.54	-39,497.24	-42,995.39

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	373,503.37	1,334,675.27	1,334,675.27
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-35,697.54	-39,497.24	-42,995.39
Total Projected Indirect 2021-2022 (Numerator)	409,200.91	1,374,172.51	1,377,670.66
Direct Costs	9,759,935.71	8,798,763.81	8,798,763.81
Rate for 2021-2022 **	4.19*	15.62*	15.66**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 23490  
Form R0418**

Oneida Township S/D #3  
8981 ONEIDA RD  
GRAND LEDGE, MI 48837

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	16,287.79	41,624.48	41,624.48
2017-2018 Fixed Carry Forward	2,646.20	0.00	0.00
Total Indirect Costs	13,641.59	41,624.48	41,624.48
2017-2018 Direct Costs	174,025.66	148,688.97	148,688.97
2019-2020 Rate	7.84*	27.99*	27.99**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	209,324.60	193,229.60	193,229.60
Indirect costs based on rate ** multiplied by actual direct costs	16,411.05	28,984.44	48,307.40
2019-2020 Actual Indirect Costs	18,781.98	34,876.98	34,876.98
2017-2018 Fixed Carry Forward	2,646.20	0.00	0.00
Total Indirect Costs	16,135.78	34,876.98	34,876.98
Over/(Under) Recovery	275.27	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	18,781.98	34,876.98	34,876.98
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	275.27	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	18,506.71	34,876.98	34,876.98
Direct Costs	209,324.60	193,229.60	193,229.60
Rate for 2021-2022 **	8.84*	18.05*	18.05**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 23900  
Form R0418**

LifeTech Academy  
854 ELMWOOD RD  
LANSING, MI 48917

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,237.00	84,090.00	84,090.00
2017-2018 Fixed Carry Forward	0.00	47,431.90	47,431.90
Total Indirect Costs	1,237.00	36,658.10	36,658.10
2017-2018 Direct Costs	1,545,151.00	1,462,298.00	1,462,298.00
2019-2020 Rate	0.08*	2.51*	2.51**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,105,480.00	1,856,868.00	1,856,868.00
Indirect costs based on rate ** multiplied by actual direct costs	1,684.38	46,607.39	46,607.39
2019-2020 Actual Indirect Costs	507.00	249,119.00	249,119.00
2017-2018 Fixed Carry Forward	0.00	47,431.90	47,431.90
Total Indirect Costs	507.00	201,687.10	201,687.10
Over/(Under) Recovery	1,177.38	-155,079.71	-155,079.71

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	507.00	249,119.00	249,119.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	1,177.38	-155,079.71	-155,079.71
Total Projected Indirect 2021-2022 (Numerator)	-670.38	404,198.71	404,198.71
Direct Costs	2,105,480.00	1,856,868.00	1,856,868.00
Rate for 2021-2022 **	0.00*	21.77*	21.77**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 23901  
Form R0418**

Island City Academy  
6421 CLINTON RD  
EATON RAPIDS, MI 48827

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	10.50	133,541.34	133,541.34
2017-2018 Fixed Carry Forward	2,464.45	-6,737.85	-6,737.85
Total Indirect Costs	-2,453.95	140,279.19	140,279.19
2017-2018 Direct Costs	1,599,067.81	1,465,536.97	1,465,536.97
2019-2020 Rate	0.00*	9.57*	9.57**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,711,669.65	1,539,390.79	1,539,390.79
Indirect costs based on rate ** multiplied by actual direct costs	0.00	147,319.70	147,319.70
2019-2020 Actual Indirect Costs	3,341.57	175,620.43	175,620.43
2017-2018 Fixed Carry Forward	2,464.45	-6,737.85	-6,737.85
Total Indirect Costs	877.12	182,358.28	182,358.28
Over/(Under) Recovery	0.00	-35,038.58	-35,038.58

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	3,341.57	175,620.43	175,620.43
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-35,038.58	-35,038.58
Total Projected Indirect 2021-2022 (Numerator)	3,341.57	210,659.01	210,659.01
Direct Costs	1,711,669.65	1,539,390.79	1,539,390.79
Rate for 2021-2022 **	0.20*	13.68*	13.68**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 23902  
Form R0418**

Relevant Academy of Eaton County  
220 LAMSON ST  
GRAND LEDGE, MI 48837

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	15,011.42	60,032.42	60,032.42
2017-2018 Fixed Carry Forward	0.00	-12,798.06	-12,798.06
Total Indirect Costs	15,011.42	72,830.48	72,830.48
2017-2018 Direct Costs	699,439.17	654,418.17	654,418.17
2019-2020 Rate	2.15*	11.13*	11.13**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	724,212.65	695,855.91	695,855.91
Indirect costs based on rate ** multiplied by actual direct costs	15,570.57	77,448.76	77,448.76
2019-2020 Actual Indirect Costs	27,705.80	56,062.54	56,062.54
2017-2018 Fixed Carry Forward	0.00	-12,798.06	-12,798.06
Total Indirect Costs	27,705.80	68,860.60	68,860.60
Over/(Under) Recovery	-12,135.23	8,588.16	8,588.16

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	27,705.80	56,062.54	56,062.54
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-12,135.23	8,588.16	8,588.16
Total Projected Indirect 2021-2022 (Numerator)	39,841.03	47,474.38	47,474.38
Direct Costs	724,212.65	695,855.91	695,855.91
Rate for 2021-2022 **	5.50*	6.82*	6.82**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 23903  
Form R0418**

Insight School of Michigan  
526 SOUTH CREYTS RD STE A  
LANSING, MI 48917

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	481,030.88	550,710.24	550,710.24
2017-2018 Fixed Carry Forward	-102,395.30	-120,911.82	-120,911.82
Total Indirect Costs	583,426.18	671,622.06	671,622.06
2017-2018 Direct Costs	6,289,627.57	6,219,948.21	6,219,948.21
2019-2020 Rate	9.28*	10.80*	10.80**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,934,463.04	6,833,273.17	6,833,273.17
Indirect costs based on rate ** multiplied by actual direct costs	643,518.17	737,993.50	737,993.50
2019-2020 Actual Indirect Costs	531,034.65	632,224.52	632,224.52
2017-2018 Fixed Carry Forward	-102,395.30	-120,911.82	-120,911.82
Total Indirect Costs	633,429.95	753,136.34	753,136.34
Over/(Under) Recovery	10,088.22	-15,142.84	-15,142.84

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	531,034.65	632,224.52	632,224.52
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	10,088.22	-15,142.84	-15,142.84
Total Projected Indirect 2021-2022 (Numerator)	520,946.43	647,367.36	647,367.36
Direct Costs	6,934,463.04	6,833,273.17	6,833,273.17
Rate for 2021-2022 **	7.51*	9.47*	9.47**

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 24020  
Form R0418**

Harbor Springs School District  
800 STATE ROAD  
HARBOR SPRINGS, MI 49740

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	443,074.03	1,864,696.86	1,864,696.86
2017-2018 Fixed Carry Forward	-59,255.22	0.00	-162,629.44
Total Indirect Costs	502,329.25	1,864,696.86	2,027,326.30
2017-2018 Direct Costs	12,149,548.36	10,727,925.53	10,727,925.53
2019-2020 Rate	4.13*	17.38*	18.90**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	12,710,804.74	11,360,124.04	11,360,124.04
Indirect costs based on rate ** multiplied by actual direct costs	524,956.24	1,704,018.61	2,147,063.44
2019-2020 Actual Indirect Costs	545,528.84	1,896,209.54	1,896,209.54
2017-2018 Fixed Carry Forward	-59,255.22	0.00	-162,629.44
Total Indirect Costs	604,784.06	1,896,209.54	2,058,838.98
Over/(Under) Recovery	-79,827.82	0.00	88,224.46

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	545,528.84	1,896,209.54	1,896,209.54
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-79,827.82	0.00	88,224.46
Total Projected Indirect 2021-2022 (Numerator)	625,356.66	1,896,209.54	1,807,985.08
Direct Costs	12,710,804.74	11,360,124.04	11,360,124.04
Rate for 2021-2022 **	4.92*	16.69*	15.92**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 24030  
Form R0418**

Alanson Public Schools  
7400 NORTH ST  
ALANSON, MI 49706

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	64,977.04	293,816.69	293,816.69
2017-2018 Fixed Carry Forward	-3,079.63	0.00	19,452.99
Total Indirect Costs	68,056.67	293,816.69	274,363.70
2017-2018 Direct Costs	2,570,914.81	2,342,075.16	2,342,075.16
2019-2020 Rate	2.65*	12.55*	11.71**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,760,268.06	2,519,802.15	2,519,802.15
Indirect costs based on rate ** multiplied by actual direct costs	73,147.10	316,235.17	295,068.83
2019-2020 Actual Indirect Costs	62,614.76	303,080.67	303,080.67
2017-2018 Fixed Carry Forward	-3,079.63	0.00	19,452.99
Total Indirect Costs	65,694.39	303,080.67	283,627.68
Over/(Under) Recovery	7,452.71	13,154.50	11,441.15

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	62,614.76	303,080.67	303,080.67
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	7,452.71	13,154.50	11,441.15
Total Projected Indirect 2021-2022 (Numerator)	55,162.05	289,926.17	291,639.52
Direct Costs	2,760,268.06	2,519,802.15	2,519,802.15
Rate for 2021-2022 **	2.00*	11.51*	11.57**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 24040  
Form R0418**

Pellston Public Schools  
172 PARK ST  
PELLSTON, MI 49769

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	86,238.69	570,629.67	570,629.67
2017-2018 Fixed Carry Forward	72,459.96	39,199.12	39,071.92
Total Indirect Costs	13,778.73	531,430.55	531,557.75
2017-2018 Direct Costs	5,381,350.56	4,896,959.58	4,896,959.58
2019-2020 Rate	0.26*	10.85*	10.85**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,579,209.99	5,089,215.44	5,089,215.44
Indirect costs based on rate ** multiplied by actual direct costs	14,505.95	552,179.88	552,179.88
2019-2020 Actual Indirect Costs	158,607.39	648,601.94	648,601.94
2017-2018 Fixed Carry Forward	72,459.96	39,199.12	39,071.92
Total Indirect Costs	86,147.43	609,402.82	609,530.02
Over/(Under) Recovery	-71,641.48	-57,222.94	-57,350.14

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	158,607.39	648,601.94	648,601.94
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-71,641.48	-57,222.94	-57,350.14
Total Projected Indirect 2021-2022 (Numerator)	230,248.87	705,824.88	705,952.08
Direct Costs	5,579,209.99	5,089,215.44	5,089,215.44
Rate for 2021-2022 **	4.13*	13.87*	13.87**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 24070  
Form R0418**

Public Schools of Petoskey  
1130 HOWARD ST  
PETOSKEY, MI 49770

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	464,897.59	2,589,721.19	2,589,721.19
2017-2018 Fixed Carry Forward	18,642.34	34,905.26	34,905.26
Total Indirect Costs	446,255.25	2,554,815.93	2,554,815.93
2017-2018 Direct Costs	28,418,470.90	26,293,647.30	26,293,647.30
2019-2020 Rate	1.57*	9.72*	9.72**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	30,621,322.32	28,449,409.02	28,449,409.02
Indirect costs based on rate ** multiplied by actual direct costs	480,754.76	2,765,282.56	2,765,282.56
2019-2020 Actual Indirect Costs	524,954.05	2,696,867.35	2,696,867.35
2017-2018 Fixed Carry Forward	18,642.34	34,905.26	34,905.26
Total Indirect Costs	506,311.71	2,661,962.09	2,661,962.09
Over/(Under) Recovery	-25,556.95	103,320.47	103,320.47

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	524,954.05	2,696,867.35	2,696,867.35
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-25,556.95	103,320.47	103,320.47
Total Projected Indirect 2021-2022 (Numerator)	550,511.00	2,593,546.88	2,593,546.88
Direct Costs	30,621,322.32	28,449,409.02	28,449,409.02
Rate for 2021-2022 **	1.80*	9.12*	9.12**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 24901  
Form R0418**

Concord Academy - Petoskey  
2468 ATKINS RD  
PETOSKEY, MI 49770

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	0.00	124,677.00	124,677.00
2017-2018 Fixed Carry Forward	0.00	-32,473.99	-32,473.99
Total Indirect Costs	0.00	157,150.99	157,150.99
2017-2018 Direct Costs	1,250,946.00	1,126,269.00	1,126,269.00
2019-2020 Rate	0.00*	13.95*	13.95**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,332,756.00	1,231,802.00	1,231,802.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	171,836.38	171,836.38
2019-2020 Actual Indirect Costs	0.00	100,954.00	100,954.00
2017-2018 Fixed Carry Forward	0.00	-32,473.99	-32,473.99
Total Indirect Costs	0.00	133,427.99	133,427.99
Over/(Under) Recovery	0.00	38,408.39	38,408.39

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	0.00	100,954.00	100,954.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	38,408.39	38,408.39
Total Projected Indirect 2021-2022 (Numerator)	0.00	62,545.61	62,545.61
Direct Costs	1,332,756.00	1,231,802.00	1,231,802.00
Rate for 2021-2022 **	0.00*	5.08*	5.08**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 25000  
Form R0418**

Genesee ISD  
2413 WEST MAPLE AVE  
FLINT, MI 48507

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	6,203,698.02	10,040,881.23	10,040,881.23
2017-2018 Fixed Carry Forward	556,104.63	184,587.61	308,274.61
Total Indirect Costs	5,647,593.39	9,856,293.62	9,732,606.62
2017-2018 Direct Costs	89,130,689.69	85,640,442.57	85,640,442.57
2019-2020 Rate	6.34*	11.51*	11.36**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	88,102,921.19	84,228,812.53	84,228,812.53
Indirect costs based on rate ** multiplied by actual direct costs	5,585,725.20	9,694,736.32	9,568,393.10
2019-2020 Actual Indirect Costs	7,450,554.83	11,324,663.49	11,324,663.49
2017-2018 Fixed Carry Forward	556,104.63	184,587.61	308,274.61
Total Indirect Costs	6,894,450.20	11,140,075.88	11,016,388.88
Over/(Under) Recovery	-1,308,725.00	-1,445,339.56	-1,447,995.78

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	7,450,554.83	11,324,663.49	11,324,663.49
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-1,308,725.00	-1,445,339.56	-1,447,995.78
Total Projected Indirect 2021-2022 (Numerator)	8,759,279.83	12,770,003.05	12,772,659.27
Direct Costs	88,102,921.19	84,228,812.53	84,228,812.53
Rate for 2021-2022 **	9.94*	15.16*	15.16**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 25010  
Form R0418**

Flint, School District of the City of  
923 EAST KEARSLEY ST  
FLINT, MI 48503

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	3,008,491.00	11,379,772.00	11,379,772.00
2017-2018 Fixed Carry Forward	1,714,193.33	0.00	624,433.54
Total Indirect Costs	1,294,297.67	11,379,772.00	10,755,338.46
2017-2018 Direct Costs	69,906,623.19	61,487,952.19	61,487,952.19
2019-2020 Rate	1.85*	18.51*	17.49**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	51,940,087.10	46,281,124.08	46,281,124.08
Indirect costs based on rate ** multiplied by actual direct costs	960,891.61	6,942,168.61	8,094,568.60
2019-2020 Actual Indirect Costs	3,280,874.73	10,715,302.01	10,715,302.01
2017-2018 Fixed Carry Forward	1,714,193.33	0.00	624,433.54
Total Indirect Costs	1,566,681.40	10,715,302.01	10,090,868.47
Over/(Under) Recovery	-605,789.79	0.00	-1,996,299.87

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	3,280,874.73	10,715,302.01	10,715,302.01
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-605,789.79	0.00	-1,996,299.87
Total Projected Indirect 2021-2022 (Numerator)	3,886,664.52	10,715,302.01	12,711,601.88
Direct Costs	51,940,087.10	46,281,124.08	46,281,124.08
Rate for 2021-2022 **	7.48*	23.15*	27.47**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 25030  
Form R0418**

Grand Blanc Community Schools  
G-11920 S SAGINAW ST  
GRAND BLANC, MI 48439

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	2,015,125.69	10,899,583.86	10,899,583.86
2017-2018 Fixed Carry Forward	-280,941.56	0.00	-732,056.49
Total Indirect Costs	2,296,067.25	10,899,583.86	11,631,640.35
2017-2018 Direct Costs	74,667,181.80	67,928,427.69	67,928,427.69
2019-2020 Rate	3.08*	16.05*	17.12**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	79,153,134.51	72,140,571.28	72,140,571.28
Indirect costs based on rate ** multiplied by actual direct costs	2,437,916.54	10,821,085.69	12,350,465.80
2019-2020 Actual Indirect Costs	2,099,071.97	11,680,380.30	11,680,380.30
2017-2018 Fixed Carry Forward	-280,941.56	0.00	-732,056.49
Total Indirect Costs	2,380,013.53	11,680,380.30	12,412,436.79
Over/(Under) Recovery	57,903.01	0.00	-61,970.99

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	2,099,071.97	11,680,380.30	11,680,380.30
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	57,903.01	0.00	-61,970.99
Total Projected Indirect 2021-2022 (Numerator)	2,041,168.96	11,680,380.30	11,742,351.29
Direct Costs	79,153,134.51	72,140,571.28	72,140,571.28
Rate for 2021-2022 **	2.58*	16.19*	16.28**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 25040  
Form R0418**

Mt. Morris Consolidated Schools  
12356 WALTER ST  
MOUNT MORRIS, MI 48458

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	582,721.46	2,537,357.65	2,537,357.65
2017-2018 Fixed Carry Forward	2,669.10	78,268.54	59,262.66
Total Indirect Costs	580,052.36	2,459,089.11	2,478,094.99
2017-2018 Direct Costs	21,665,459.05	19,710,822.86	19,710,822.86
2019-2020 Rate	2.68*	12.48*	12.57**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	19,854,669.48	18,070,028.22	18,070,028.22
Indirect costs based on rate ** multiplied by actual direct costs	532,105.14	2,255,139.52	2,271,402.55
2019-2020 Actual Indirect Costs	475,308.56	2,259,949.82	2,259,949.82
2017-2018 Fixed Carry Forward	2,669.10	78,268.54	59,262.66
Total Indirect Costs	472,639.46	2,181,681.28	2,200,687.16
Over/(Under) Recovery	59,465.68	73,458.24	70,715.39

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	475,308.56	2,259,949.82	2,259,949.82
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	59,465.68	73,458.24	70,715.39
Total Projected Indirect 2021-2022 (Numerator)	415,842.88	2,186,491.58	2,189,234.43
Direct Costs	19,854,669.48	18,070,028.22	18,070,028.22
Rate for 2021-2022 **	2.09*	12.10*	12.12**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 25050  
Form R0418**

Goodrich Area Schools  
8029 GALE RD  
GOODRICH, MI 48438

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	607,134.47	2,608,956.95	2,608,956.95
2017-2018 Fixed Carry Forward	78,443.54	-7,196.64	-30,590.27
Total Indirect Costs	528,690.93	2,616,153.59	2,639,547.22
2017-2018 Direct Costs	19,533,900.01	17,532,077.53	17,532,077.53
2019-2020 Rate	2.71*	14.92*	15.06**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	20,777,541.53	18,669,862.53	18,669,862.53
Indirect costs based on rate ** multiplied by actual direct costs	563,071.38	2,785,543.49	2,811,681.30
2019-2020 Actual Indirect Costs	742,368.47	2,850,047.47	2,850,047.47
2017-2018 Fixed Carry Forward	78,443.54	-7,196.64	-30,590.27
Total Indirect Costs	663,924.93	2,857,244.11	2,880,637.74
Over/(Under) Recovery	-100,853.55	-71,700.62	-68,956.44

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	742,368.47	2,850,047.47	2,850,047.47
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-100,853.55	-71,700.62	-68,956.44
Total Projected Indirect 2021-2022 (Numerator)	843,222.02	2,921,748.09	2,919,003.91
Direct Costs	20,777,541.53	18,669,862.53	18,669,862.53
Rate for 2021-2022 **	4.06*	15.65*	15.63**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 25060  
Form R0418**

Bendle Public Schools  
3420 COLUMBINE AVE  
BURTON, MI 48529

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	211,829.43	1,226,008.94	1,226,008.94
2017-2018 Fixed Carry Forward	-13,137.21	34,305.02	29,007.77
Total Indirect Costs	224,966.64	1,191,703.92	1,197,001.17
2017-2018 Direct Costs	11,749,392.09	10,735,212.58	10,735,212.58
2019-2020 Rate	1.91*	11.10*	11.15**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	12,677,305.05	11,652,403.41	11,652,403.41
Indirect costs based on rate ** multiplied by actual direct costs	242,136.53	1,293,416.78	1,299,242.98
2019-2020 Actual Indirect Costs	209,847.74	1,234,749.38	1,234,749.38
2017-2018 Fixed Carry Forward	-13,137.21	34,305.02	29,007.77
Total Indirect Costs	222,984.95	1,200,444.36	1,205,741.61
Over/(Under) Recovery	19,151.58	92,972.42	93,501.37

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	209,847.74	1,234,749.38	1,234,749.38
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	19,151.58	92,972.42	93,501.37
Total Projected Indirect 2021-2022 (Numerator)	190,696.16	1,141,776.96	1,141,248.01
Direct Costs	12,677,305.05	11,652,403.41	11,652,403.41
Rate for 2021-2022 **	1.50*	9.80*	9.79**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 25070  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	220,465.08	804,586.00	804,586.00
2017-2018 Fixed Carry Forward	-85,830.72	-100,015.65	-100,015.65
Total Indirect Costs	306,295.80	904,601.65	904,601.65
2017-2018 Direct Costs	6,319,602.10	5,735,481.18	5,735,481.18
2019-2020 Rate	4.85*	15.77*	15.77**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,479,161.56	5,951,375.28	5,951,375.28
Indirect costs based on rate ** multiplied by actual direct costs	314,239.34	892,706.29	938,531.88
2019-2020 Actual Indirect Costs	190,699.71	718,485.99	718,485.99
2017-2018 Fixed Carry Forward	-85,830.72	-100,015.65	-100,015.65
Total Indirect Costs	276,530.43	818,501.64	818,501.64
Over/(Under) Recovery	37,708.91	0.00	120,030.24

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	190,699.71	718,485.99	718,485.99
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	37,708.91	0.00	120,030.24
Total Projected Indirect 2021-2022 (Numerator)	152,990.80	718,485.99	598,455.75
Direct Costs	6,479,161.56	5,951,375.28	5,951,375.28
Rate for 2021-2022 **	2.36*	12.07*	10.06**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 25080  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,155,915.16	4,561,501.47	4,561,501.47
2017-2018 Fixed Carry Forward	79,048.47	784,203.46	783,161.12
Total Indirect Costs	1,076,866.69	3,777,298.01	3,778,340.35
2017-2018 Direct Costs	49,024,033.24	45,533,496.33	45,533,496.33
2019-2020 Rate	2.20*	8.30*	8.30**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	48,226,483.18	44,522,120.17	44,522,120.17
Indirect costs based on rate ** multiplied by actual direct costs	1,060,982.63	3,695,335.97	3,695,335.97
2019-2020 Actual Indirect Costs	1,288,921.08	4,911,695.37	4,911,695.37
2017-2018 Fixed Carry Forward	79,048.47	784,203.46	783,161.12
Total Indirect Costs	1,209,872.61	4,127,491.91	4,128,534.25
Over/(Under) Recovery	-148,889.98	-432,155.94	-433,198.28

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,288,921.08	4,911,695.37	4,911,695.37
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-148,889.98	-432,155.94	-433,198.28
Total Projected Indirect 2021-2022 (Numerator)	1,437,811.06	5,343,851.31	5,344,893.65
Direct Costs	48,226,483.18	44,522,120.17	44,522,120.17
Rate for 2021-2022 **	2.98*	12.00*	12.01**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 25100  
Form R0418**

Fenton Area Public Schools  
3100 OWEN RD  
FENTON, MI 48430

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	490,325.38	3,127,273.42	3,127,273.42
2017-2018 Fixed Carry Forward	89,896.28	77,127.74	78,572.69
Total Indirect Costs	400,429.10	3,050,145.68	3,048,700.73
2017-2018 Direct Costs	32,546,438.90	29,826,890.00	29,826,890.00
2019-2020 Rate	1.23*	10.23*	10.22**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	34,931,016.93	32,309,156.61	32,309,156.61
Indirect costs based on rate ** multiplied by actual direct costs	429,651.51	3,305,226.72	3,301,995.81
2019-2020 Actual Indirect Costs	633,724.17	3,179,102.82	3,179,102.82
2017-2018 Fixed Carry Forward	89,896.28	77,127.74	78,572.69
Total Indirect Costs	543,827.89	3,101,975.08	3,100,530.13
Over/(Under) Recovery	-114,176.38	203,251.64	201,465.68

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	633,724.17	3,179,102.82	3,179,102.82
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-114,176.38	203,251.64	201,465.68
Total Projected Indirect 2021-2022 (Numerator)	747,900.55	2,975,851.18	2,977,637.14
Direct Costs	34,931,016.93	32,309,156.61	32,309,156.61
Rate for 2021-2022 **	2.14*	9.21*	9.22**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 25110  
Form R0418**

Kearsley Community School District  
4396 UNDERHILL DR  
FLINT, MI 48506

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,124,833.82	3,768,601.57	3,768,601.57
2017-2018 Fixed Carry Forward	-372,639.75	-369,363.80	-369,696.81
Total Indirect Costs	1,497,473.57	4,137,965.37	4,138,298.38
2017-2018 Direct Costs	30,375,613.63	27,731,845.88	27,731,845.88
2019-2020 Rate	4.93*	14.92*	14.92**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	28,398,787.81	26,536,671.07	26,536,671.07
Indirect costs based on rate ** multiplied by actual direct costs	1,400,060.24	3,959,271.32	3,959,271.32
2019-2020 Actual Indirect Costs	859,085.29	3,352,944.74	3,352,944.74
2017-2018 Fixed Carry Forward	-372,639.75	-369,363.80	-369,696.81
Total Indirect Costs	1,231,725.04	3,722,308.54	3,722,641.55
Over/(Under) Recovery	168,335.20	236,962.78	236,629.77

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	859,085.29	3,352,944.74	3,352,944.74
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	168,335.20	236,962.78	236,629.77
Total Projected Indirect 2021-2022 (Numerator)	690,750.09	3,115,981.96	3,116,314.97
Direct Costs	28,398,787.81	26,536,671.07	26,536,671.07
Rate for 2021-2022 **	2.43*	11.74*	11.74**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 25120  
Form R0418**

Flushing Community Schools  
522 NORTH MCKINLEY RD  
FLUSHING, MI 48433

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,098,383.28	4,028,317.70	4,028,317.70
2017-2018 Fixed Carry Forward	-90,791.40	-135,498.88	-137,891.72
Total Indirect Costs	1,189,174.68	4,163,816.58	4,166,209.42
2017-2018 Direct Costs	37,362,566.75	34,403,491.74	34,403,491.74
2019-2020 Rate	3.18*	12.10*	12.11**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	41,357,373.92	38,169,652.47	38,169,652.47
Indirect costs based on rate ** multiplied by actual direct costs	1,315,164.49	4,618,527.95	4,622,344.91
2019-2020 Actual Indirect Costs	1,099,791.41	4,284,671.54	4,284,671.54
2017-2018 Fixed Carry Forward	-90,791.40	-135,498.88	-137,891.72
Total Indirect Costs	1,190,582.81	4,420,170.42	4,422,563.26
Over/(Under) Recovery	124,581.68	198,357.53	199,781.65

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,099,791.41	4,284,671.54	4,284,671.54
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	124,581.68	198,357.53	199,781.65
Total Projected Indirect 2021-2022 (Numerator)	975,209.73	4,086,314.01	4,084,889.89
Direct Costs	41,357,373.92	38,169,652.47	38,169,652.47
Rate for 2021-2022 **	2.36*	10.71*	10.70**

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 25130  
Form R0418**

Atherton Community Schools  
3354 SOUTH GENESEE RD  
BURTON, MI 48519

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	261,538.32	1,435,174.51	1,435,174.51
2017-2018 Fixed Carry Forward	20,373.24	0.00	10,849.19
Total Indirect Costs	241,165.08	1,435,174.51	1,424,325.32
2017-2018 Direct Costs	9,185,280.45	8,011,644.26	8,011,644.26
2019-2020 Rate	2.63*	17.91*	17.78**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	8,912,256.00	8,274,051.25	8,274,051.25
Indirect costs based on rate ** multiplied by actual direct costs	234,392.33	1,241,107.69	1,471,126.31
2019-2020 Actual Indirect Costs	259,665.93	897,870.68	897,870.68
2017-2018 Fixed Carry Forward	20,373.24	0.00	10,849.19
Total Indirect Costs	239,292.69	897,870.68	887,021.49
Over/(Under) Recovery	-4,900.36	0.00	584,104.82

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	259,665.93	897,870.68	897,870.68
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-4,900.36	0.00	584,104.82
Total Projected Indirect 2021-2022 (Numerator)	264,566.29	897,870.68	313,765.86
Direct Costs	8,912,256.00	8,274,051.25	8,274,051.25
Rate for 2021-2022 **	2.97*	10.85*	3.79**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 25140  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,946,092.02	6,928,673.23	6,928,673.23
2017-2018 Fixed Carry Forward	-40,586.72	-263,156.23	-261,447.07
Total Indirect Costs	1,986,678.74	7,191,829.46	7,190,120.30
2017-2018 Direct Costs	52,986,282.48	48,426,440.69	48,426,440.69
2019-2020 Rate	3.75*	14.85*	14.85**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	54,324,922.62	49,749,698.17	49,749,698.17
Indirect costs based on rate ** multiplied by actual direct costs	2,037,184.60	7,387,830.18	7,387,830.18
2019-2020 Actual Indirect Costs	1,889,838.65	6,860,360.63	6,860,360.63
2017-2018 Fixed Carry Forward	-40,586.72	-263,156.23	-261,447.07
Total Indirect Costs	1,930,425.37	7,123,516.86	7,121,807.70
Over/(Under) Recovery	106,759.23	264,313.32	266,022.48

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,889,838.65	6,860,360.63	6,860,360.63
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	106,759.23	264,313.32	266,022.48
Total Projected Indirect 2021-2022 (Numerator)	1,783,079.42	6,596,047.31	6,594,338.15
Direct Costs	54,324,922.62	49,749,698.17	49,749,698.17
Rate for 2021-2022 **	3.28*	13.26*	13.26**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 25150  
Form R0418**

Clio Area School District  
1 MUSTANG DR  
CLIO, MI 48420

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	840,417.67	3,227,733.92	3,227,733.92
2017-2018 Fixed Carry Forward	-25,885.91	-54,104.45	-54,316.89
Total Indirect Costs	866,303.58	3,281,838.37	3,282,050.81
2017-2018 Direct Costs	29,236,091.94	26,848,775.69	26,848,775.69
2019-2020 Rate	2.96*	12.22*	12.22**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	28,217,813.93	26,129,992.03	26,129,992.03
Indirect costs based on rate ** multiplied by actual direct costs	835,247.29	3,193,085.03	3,193,085.03
2019-2020 Actual Indirect Costs	944,496.63	3,032,318.53	3,032,318.53
2017-2018 Fixed Carry Forward	-25,885.91	-54,104.45	-54,316.89
Total Indirect Costs	970,382.54	3,086,422.98	3,086,635.42
Over/(Under) Recovery	-135,135.25	106,662.05	106,449.61

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	944,496.63	3,032,318.53	3,032,318.53
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-135,135.25	106,662.05	106,449.61
Total Projected Indirect 2021-2022 (Numerator)	1,079,631.88	2,925,656.48	2,925,868.92
Direct Costs	28,217,813.93	26,129,992.03	26,129,992.03
Rate for 2021-2022 **	3.83*	11.20*	11.20**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 25180  
Form R0418**

Swartz Creek Community Schools  
8354 CAPPY LN  
SWARTZ CREEK, MI 48473

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,065,838.08	3,929,210.61	3,929,210.61
2017-2018 Fixed Carry Forward	67,738.45	-88,333.51	-89,713.73
Total Indirect Costs	998,099.63	4,017,544.12	4,018,924.34
2017-2018 Direct Costs	36,177,376.96	33,155,944.43	33,155,944.43
2019-2020 Rate	2.76*	12.12*	12.12**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	36,657,568.41	33,598,619.63	33,598,619.63
Indirect costs based on rate ** multiplied by actual direct costs	1,011,748.89	4,072,152.70	4,072,152.70
2019-2020 Actual Indirect Costs	992,026.69	3,866,879.47	3,866,879.47
2017-2018 Fixed Carry Forward	67,738.45	-88,333.51	-89,713.73
Total Indirect Costs	924,288.24	3,955,212.98	3,956,593.20
Over/(Under) Recovery	87,460.65	116,939.72	115,559.50

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	992,026.69	3,866,879.47	3,866,879.47
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	87,460.65	116,939.72	115,559.50
Total Projected Indirect 2021-2022 (Numerator)	904,566.04	3,749,939.75	3,751,319.97
Direct Costs	36,657,568.41	33,598,619.63	33,598,619.63
Rate for 2021-2022 **	2.47*	11.16*	11.17**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 25200  
Form R0418**

Lake Fenton Community Schools  
11425 TORREY RD  
FENTON, MI 48430

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	589,401.87	2,341,780.42	2,341,780.42
2017-2018 Fixed Carry Forward	57,886.93	124,173.94	123,378.26
Total Indirect Costs	531,514.94	2,217,606.48	2,218,402.16
2017-2018 Direct Costs	19,703,033.73	17,950,655.18	17,950,655.18
2019-2020 Rate	2.70*	12.35*	12.36**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	21,429,386.87	19,669,372.53	19,669,372.53
Indirect costs based on rate ** multiplied by actual direct costs	578,593.45	2,429,167.51	2,431,134.44
2019-2020 Actual Indirect Costs	700,314.36	2,460,328.70	2,460,328.70
2017-2018 Fixed Carry Forward	57,886.93	124,173.94	123,378.26
Total Indirect Costs	642,427.43	2,336,154.76	2,336,950.44
Over/(Under) Recovery	-63,833.98	93,012.75	94,184.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	700,314.36	2,460,328.70	2,460,328.70
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-63,833.98	93,012.75	94,184.00
Total Projected Indirect 2021-2022 (Numerator)	764,148.34	2,367,315.95	2,366,144.70
Direct Costs	21,429,386.87	19,669,372.53	19,669,372.53
Rate for 2021-2022 **	3.57*	12.04*	12.03**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 25210  
Form R0418**

Westwood Heights Schools  
3400 N Jennings Road  
FLINT, MI 48504

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	372,432.23	1,779,545.09	1,779,545.09
2017-2018 Fixed Carry Forward	75,866.09	0.00	291,331.38
Total Indirect Costs	296,566.14	1,779,545.09	1,488,213.71
2017-2018 Direct Costs	14,671,391.81	13,264,278.95	13,264,278.95
2019-2020 Rate	2.02*	13.42*	11.22**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	16,286,761.29	14,663,070.82	14,663,070.82
Indirect costs based on rate ** multiplied by actual direct costs	328,992.58	1,967,784.10	1,645,196.55
2019-2020 Actual Indirect Costs	493,256.50	2,116,946.97	2,116,946.97
2017-2018 Fixed Carry Forward	75,866.09	0.00	291,331.38
Total Indirect Costs	417,390.41	2,116,946.97	1,825,615.59
Over/(Under) Recovery	-88,397.83	-149,162.87	-180,419.04

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	493,256.50	2,116,946.97	2,116,946.97
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-88,397.83	-149,162.87	-180,419.04
Total Projected Indirect 2021-2022 (Numerator)	581,654.33	2,266,109.84	2,297,366.01
Direct Costs	16,286,761.29	14,663,070.82	14,663,070.82
Rate for 2021-2022 **	3.57*	15.45*	15.67**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 25230  
Form R0418**

Bentley Community School District  
1170 NORTH BELSAY RD  
BURTON, MI 48509

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	310,384.99	1,049,500.42	1,049,500.42
2017-2018 Fixed Carry Forward	-49,248.80	0.00	-33,854.89
Total Indirect Costs	359,633.79	1,049,500.42	1,083,355.31
2017-2018 Direct Costs	8,278,586.35	7,539,470.92	7,539,470.92
2019-2020 Rate	4.34*	13.92*	14.37**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	8,216,968.24	7,464,663.24	7,464,663.24
Indirect costs based on rate ** multiplied by actual direct costs	356,616.42	1,039,081.12	1,072,672.11
2019-2020 Actual Indirect Costs	258,778.46	1,011,083.46	1,011,083.46
2017-2018 Fixed Carry Forward	-49,248.80	0.00	-33,854.89
Total Indirect Costs	308,027.26	1,011,083.46	1,044,938.35
Over/(Under) Recovery	48,589.16	27,997.66	27,733.76

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	258,778.46	1,011,083.46	1,011,083.46
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	48,589.16	27,997.66	27,733.76
Total Projected Indirect 2021-2022 (Numerator)	210,189.30	983,085.80	983,349.70
Direct Costs	8,216,968.24	7,464,663.24	7,464,663.24
Rate for 2021-2022 **	2.56*	13.17*	13.17**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 25240  
Form R0418**

Beecher Community School District  
1386 WEST COLDWATER RD  
FLINT, MI 48505

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	493,655.44	1,759,767.38	1,759,767.38
2017-2018 Fixed Carry Forward	-245,823.56	0.00	-25,970.44
Total Indirect Costs	739,479.00	1,759,767.38	1,785,737.82
2017-2018 Direct Costs	10,430,819.06	9,164,707.12	9,164,707.12
2019-2020 Rate	7.09*	19.20*	19.48**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	9,963,111.13	8,894,090.36	8,894,090.36
Indirect costs based on rate ** multiplied by actual direct costs	706,384.58	1,334,113.55	1,732,568.80
2019-2020 Actual Indirect Costs	454,624.71	1,523,645.48	1,523,645.48
2017-2018 Fixed Carry Forward	-245,823.56	0.00	-25,970.44
Total Indirect Costs	700,448.27	1,523,645.48	1,549,615.92
Over/(Under) Recovery	5,936.31	0.00	182,952.88

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	454,624.71	1,523,645.48	1,523,645.48
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	5,936.31	0.00	182,952.88
Total Projected Indirect 2021-2022 (Numerator)	448,688.40	1,523,645.48	1,340,692.60
Direct Costs	9,963,111.13	8,894,090.36	8,894,090.36
Rate for 2021-2022 **	4.50*	17.13*	15.07**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 25250  
Form R0418**

Linden Community Schools  
7205 SILVER LAKE RD  
LINDEN, MI 48451

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	976,506.90	2,782,140.15	2,782,140.15
2017-2018 Fixed Carry Forward	-93,216.66	-168,143.87	-168,143.87
Total Indirect Costs	1,069,723.56	2,950,284.02	2,950,284.02
2017-2018 Direct Costs	26,731,384.36	24,925,751.11	24,925,751.11
2019-2020 Rate	4.00*	11.84*	11.84**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	26,296,096.59	24,687,926.80	24,687,926.80
Indirect costs based on rate ** multiplied by actual direct costs	1,051,843.86	2,923,050.53	2,923,050.53
2019-2020 Actual Indirect Costs	861,024.50	2,469,194.29	2,469,194.29
2017-2018 Fixed Carry Forward	-93,216.66	-168,143.87	-168,143.87
Total Indirect Costs	954,241.16	2,637,338.16	2,637,338.16
Over/(Under) Recovery	97,602.70	285,712.37	285,712.37

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	861,024.50	2,469,194.29	2,469,194.29
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	97,602.70	285,712.37	285,712.37
Total Projected Indirect 2021-2022 (Numerator)	763,421.80	2,183,481.92	2,183,481.92
Direct Costs	26,296,096.59	24,687,926.80	24,687,926.80
Rate for 2021-2022 **	2.90*	8.84*	8.84**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 25260  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	593,382.19	2,057,171.82	2,057,171.82
2017-2018 Fixed Carry Forward	62,754.22	0.00	-65,319.28
Total Indirect Costs	530,627.97	2,057,171.82	2,122,491.10
2017-2018 Direct Costs	13,590,746.64	12,126,957.01	12,126,957.01
2019-2020 Rate	3.90*	16.96*	17.50**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	14,902,962.19	13,481,593.09	13,481,593.09
Indirect costs based on rate ** multiplied by actual direct costs	581,215.53	2,022,238.96	2,359,278.79
2019-2020 Actual Indirect Costs	491,176.76	1,912,545.86	1,912,545.86
2017-2018 Fixed Carry Forward	62,754.22	0.00	-65,319.28
Total Indirect Costs	428,422.54	1,912,545.86	1,977,865.14
Over/(Under) Recovery	152,792.99	0.00	381,413.65

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	491,176.76	1,912,545.86	1,912,545.86
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	152,792.99	0.00	381,413.65
Total Projected Indirect 2021-2022 (Numerator)	338,383.77	1,912,545.86	1,531,132.21
Direct Costs	14,902,962.19	13,481,593.09	13,481,593.09
Rate for 2021-2022 **	2.27*	14.19*	11.36**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 25280  
Form R0418**

LakeVille Community School District  
11107 WASHBURN RD  
OTISVILLE, MI 48463

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	283,802.08	1,193,806.73	1,193,806.73
2017-2018 Fixed Carry Forward	-26,630.31	-197,510.63	-130,532.36
Total Indirect Costs	310,432.39	1,391,317.36	1,324,339.09
2017-2018 Direct Costs	11,097,081.36	10,187,076.71	10,187,076.71
2019-2020 Rate	2.80*	13.66*	13.00**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	11,664,993.31	10,562,471.43	10,562,471.43
Indirect costs based on rate ** multiplied by actual direct costs	326,619.81	1,442,833.60	1,373,121.29
2019-2020 Actual Indirect Costs	313,877.88	1,416,399.76	1,416,399.76
2017-2018 Fixed Carry Forward	-26,630.31	-197,510.63	-130,532.36
Total Indirect Costs	340,508.19	1,613,910.39	1,546,932.12
Over/(Under) Recovery	-13,888.38	-171,076.79	-173,810.83

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	313,877.88	1,416,399.76	1,416,399.76
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-13,888.38	-171,076.79	-173,810.83
Total Projected Indirect 2021-2022 (Numerator)	327,766.26	1,587,476.55	1,590,210.59
Direct Costs	11,664,993.31	10,562,471.43	10,562,471.43
Rate for 2021-2022 **	2.81*	15.03*	15.06**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 25900  
Form R0418**

Genesee STEM Academy  
5240 Calkins Road  
Flint, MI 48532

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	183,403.50	901,529.06	901,529.06
2017-2018 Fixed Carry Forward	-22,461.65	0.00	0.00
Total Indirect Costs	205,865.15	901,529.06	901,529.06
2017-2018 Direct Costs	2,646,999.42	1,928,873.86	1,928,873.86
2019-2020 Rate	7.78*	46.74*	46.74**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,167,894.60	2,222,952.68	2,222,952.68
Indirect costs based on rate ** multiplied by actual direct costs	246,462.20	333,442.90	555,738.17
2019-2020 Actual Indirect Costs	175,315.67	1,120,257.59	1,120,257.59
2017-2018 Fixed Carry Forward	-22,461.65	0.00	0.00
Total Indirect Costs	197,777.32	1,120,257.59	1,120,257.59
Over/(Under) Recovery	48,684.88	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	175,315.67	1,120,257.59	1,120,257.59
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	48,684.88	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	126,630.79	1,120,257.59	1,120,257.59
Direct Costs	3,167,894.60	2,222,952.68	2,222,952.68
Rate for 2021-2022 **	4.00*	50.40*	50.40**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 25902  
Form R0418**

Woodland Park Academy  
2083 GRAND BLANC RD  
GRAND BLANC, MI 48439

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	137,866.29	430,501.62	430,501.62
2017-2018 Fixed Carry Forward	-2,655.66	-2,540.12	-13,178.66
Total Indirect Costs	140,521.95	433,041.74	443,680.28
2017-2018 Direct Costs	3,347,321.28	3,054,685.95	3,054,685.95
2019-2020 Rate	4.20*	14.18*	14.52**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,085,746.17	2,832,959.17	2,832,959.17
Indirect costs based on rate ** multiplied by actual direct costs	129,601.34	401,713.61	411,345.67
2019-2020 Actual Indirect Costs	142,364.75	395,151.75	395,151.75
2017-2018 Fixed Carry Forward	-2,655.66	-2,540.12	-13,178.66
Total Indirect Costs	145,020.41	397,691.87	408,330.41
Over/(Under) Recovery	-15,419.07	4,021.74	3,015.26

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	142,364.75	395,151.75	395,151.75
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-15,419.07	4,021.74	3,015.26
Total Projected Indirect 2021-2022 (Numerator)	157,783.82	391,130.01	392,136.49
Direct Costs	3,085,746.17	2,832,959.17	2,832,959.17
Rate for 2021-2022 **	5.11*	13.81*	13.84**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 25903  
Form R0418**

Grand Blanc Academy  
5135 EAST HILL RD  
GRAND BLANC, MI 48439

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	78,923.00	329,193.00	329,193.00
2017-2018 Fixed Carry Forward	-8,422.28	-8,642.11	-8,430.16
Total Indirect Costs	87,345.28	337,835.11	337,623.16
2017-2018 Direct Costs	3,253,898.00	3,003,628.00	3,003,628.00
2019-2020 Rate	2.68*	11.25*	11.24**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,422,444.00	3,147,587.00	3,147,587.00
Indirect costs based on rate ** multiplied by actual direct costs	91,721.50	354,103.54	353,788.78
2019-2020 Actual Indirect Costs	102,807.00	377,664.00	377,664.00
2017-2018 Fixed Carry Forward	-8,422.28	-8,642.11	-8,430.16
Total Indirect Costs	111,229.28	386,306.11	386,094.16
Over/(Under) Recovery	-19,507.78	-32,202.57	-32,305.38

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	102,807.00	377,664.00	377,664.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-19,507.78	-32,202.57	-32,305.38
Total Projected Indirect 2021-2022 (Numerator)	122,314.78	409,866.57	409,969.38
Direct Costs	3,422,444.00	3,147,587.00	3,147,587.00
Rate for 2021-2022 **	3.57*	13.02*	13.02**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 25904  
Form R0418**

Northridge Academy  
4100 Coldwater Road  
FLINT, MI 48504

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	121,452.88	415,516.76	415,516.76
2017-2018 Fixed Carry Forward	-7,884.43	0.00	119,191.39
Total Indirect Costs	129,337.31	415,516.76	296,325.37
2017-2018 Direct Costs	2,443,212.38	2,149,148.50	2,149,148.50
2019-2020 Rate	5.29*	19.33*	13.79**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,130,314.26	1,872,584.16	1,872,584.16
Indirect costs based on rate ** multiplied by actual direct costs	112,693.62	280,887.62	258,229.36
2019-2020 Actual Indirect Costs	97,818.90	355,549.00	355,549.00
2017-2018 Fixed Carry Forward	-7,884.43	0.00	119,191.39
Total Indirect Costs	105,703.33	355,549.00	236,357.61
Over/(Under) Recovery	6,990.29	0.00	21,871.75

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	97,818.90	355,549.00	355,549.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	6,990.29	0.00	21,871.75
Total Projected Indirect 2021-2022 (Numerator)	90,828.61	355,549.00	333,677.25
Direct Costs	2,130,314.26	1,872,584.16	1,872,584.16
Rate for 2021-2022 **	4.26*	18.99*	17.82**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 25905  
Form R0418**

International Academy of Flint  
2820 SOUTH SAGINAW ST  
FLINT, MI 48503

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	382,200.33	995,459.04	995,459.04
2017-2018 Fixed Carry Forward	32,948.04	0.00	-43,555.75
Total Indirect Costs	349,252.29	995,459.04	1,039,014.79
2017-2018 Direct Costs	7,808,003.97	7,194,745.26	7,194,745.26
2019-2020 Rate	4.47*	13.84*	14.44**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,493,065.82	6,867,286.23	6,867,286.23
Indirect costs based on rate ** multiplied by actual direct costs	334,940.04	950,432.41	991,636.13
2019-2020 Actual Indirect Costs	421,438.96	1,047,218.55	1,047,218.55
2017-2018 Fixed Carry Forward	32,948.04	0.00	-43,555.75
Total Indirect Costs	388,490.92	1,047,218.55	1,090,774.30
Over/(Under) Recovery	-53,550.88	-96,786.14	-99,138.17

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	421,438.96	1,047,218.55	1,047,218.55
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-53,550.88	-96,786.14	-99,138.17
Total Projected Indirect 2021-2022 (Numerator)	474,989.84	1,144,004.69	1,146,356.72
Direct Costs	7,493,065.82	6,867,286.23	6,867,286.23
Rate for 2021-2022 **	6.34*	16.66*	16.69**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 25907  
Form R0418**

Linden Charter Academy  
3244 N LINDEN RD  
FLINT, MI 48504

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	441,290.00	1,633,715.00	1,633,715.00
2017-2018 Fixed Carry Forward	2,342.03	0.00	0.00
Total Indirect Costs	438,947.97	1,633,715.00	1,633,715.00
2017-2018 Direct Costs	7,060,248.00	5,867,823.00	5,867,823.00
2019-2020 Rate	6.22*	27.84*	27.84**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,460,693.00	6,261,788.00	6,261,788.00
Indirect costs based on rate ** multiplied by actual direct costs	464,055.10	939,268.20	1,565,447.00
2019-2020 Actual Indirect Costs	235,809.00	1,434,714.00	1,434,714.00
2017-2018 Fixed Carry Forward	2,342.03	0.00	0.00
Total Indirect Costs	233,466.97	1,434,714.00	1,434,714.00
Over/(Under) Recovery	230,588.13	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	235,809.00	1,434,714.00	1,434,714.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	230,588.13	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	5,220.87	1,434,714.00	1,434,714.00
Direct Costs	7,460,693.00	6,261,788.00	6,261,788.00
Rate for 2021-2022 **	0.07*	22.91*	22.91**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 25909  
Form R0418**

Burton Glen Charter Academy  
4171 EAST ATHERTON RD  
BURTON, MI 48519

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	239,696.00	1,576,612.00	1,576,612.00
2017-2018 Fixed Carry Forward	79,256.66	0.00	0.00
Total Indirect Costs	160,439.34	1,576,612.00	1,576,612.00
2017-2018 Direct Costs	6,688,177.00	5,351,261.00	5,351,261.00
2019-2020 Rate	2.40*	29.46*	29.46**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,418,558.00	6,127,082.00	6,127,082.00
Indirect costs based on rate ** multiplied by actual direct costs	178,045.39	919,062.30	1,531,770.50
2019-2020 Actual Indirect Costs	230,093.00	1,521,569.00	1,521,569.00
2017-2018 Fixed Carry Forward	79,256.66	0.00	0.00
Total Indirect Costs	150,836.34	1,521,569.00	1,521,569.00
Over/(Under) Recovery	27,209.05	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	230,093.00	1,521,569.00	1,521,569.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	27,209.05	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	202,883.95	1,521,569.00	1,521,569.00
Direct Costs	7,418,558.00	6,127,082.00	6,127,082.00
Rate for 2021-2022 **	2.73*	24.83*	24.83**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 25910  
Form R0418**

Richfield Public School Academy  
3807 NORTH CENTER RD  
FLINT, MI 48506

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	126,956.15	679,903.47	679,903.47
2017-2018 Fixed Carry Forward	78,581.14	65,565.16	60,592.47
Total Indirect Costs	48,375.01	614,338.31	619,311.00
2017-2018 Direct Costs	6,209,006.75	5,656,059.43	5,656,059.43
2019-2020 Rate	0.78*	10.86*	10.95**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,346,526.00	5,769,808.00	5,769,808.00
Indirect costs based on rate ** multiplied by actual direct costs	49,502.90	626,601.15	631,793.98
2019-2020 Actual Indirect Costs	200,272.00	776,990.00	776,990.00
2017-2018 Fixed Carry Forward	78,581.14	65,565.16	60,592.47
Total Indirect Costs	121,690.86	711,424.84	716,397.53
Over/(Under) Recovery	-72,187.96	-84,823.69	-84,603.55

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	200,272.00	776,990.00	776,990.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-72,187.96	-84,823.69	-84,603.55
Total Projected Indirect 2021-2022 (Numerator)	272,459.96	861,813.69	861,593.55
Direct Costs	6,346,526.00	5,769,808.00	5,769,808.00
Rate for 2021-2022 **	4.29*	14.94*	14.93**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 25911  
Form R0418**

Madison Academy  
6170 TORREY RD  
FLINT, MI 48507

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	25,858.00	476,222.57	476,222.57
2017-2018 Fixed Carry Forward	-4,306.58	23,387.09	23,160.88
Total Indirect Costs	30,164.58	452,835.48	453,061.69
2017-2018 Direct Costs	6,238,790.02	5,788,425.45	5,788,425.45
2019-2020 Rate	0.48*	7.82*	7.83**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,735,508.27	6,263,964.02	6,263,964.02
Indirect costs based on rate ** multiplied by actual direct costs	32,330.44	489,841.99	490,468.38
2019-2020 Actual Indirect Costs	120.00	471,664.25	471,664.25
2017-2018 Fixed Carry Forward	-4,306.58	23,387.09	23,160.88
Total Indirect Costs	4,426.58	448,277.16	448,503.37
Over/(Under) Recovery	27,903.86	41,564.83	41,965.01

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	120.00	471,664.25	471,664.25
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	27,903.86	41,564.83	41,965.01
Total Projected Indirect 2021-2022 (Numerator)	-27,783.86	430,099.42	429,699.24
Direct Costs	6,735,508.27	6,263,964.02	6,263,964.02
Rate for 2021-2022 **	0.00*	6.87*	6.86**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 25912  
Form R0418**

The New Standard Academy  
2040 W. Carpenter  
Flint, MI 48505

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	58,911.66	1,163,763.12	1,163,763.12
2017-2018 Fixed Carry Forward	-10,782.95	0.00	0.00
Total Indirect Costs	69,694.61	1,163,763.12	1,163,763.12
2017-2018 Direct Costs	5,013,407.71	3,908,556.25	3,908,556.25
2019-2020 Rate	1.39*	29.77*	29.77**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,780,556.00	5,560,171.40	5,560,171.40
Indirect costs based on rate ** multiplied by actual direct costs	94,249.73	834,025.71	1,390,042.85
2019-2020 Actual Indirect Costs	47,213.58	1,267,598.18	1,267,598.18
2017-2018 Fixed Carry Forward	-10,782.95	0.00	0.00
Total Indirect Costs	57,996.53	1,267,598.18	1,267,598.18
Over/(Under) Recovery	36,253.20	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	47,213.58	1,267,598.18	1,267,598.18
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	36,253.20	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	10,960.38	1,267,598.18	1,267,598.18
Direct Costs	6,780,556.00	5,560,171.40	5,560,171.40
Rate for 2021-2022 **	0.16*	22.80*	22.80**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 25914  
Form R0418**

Greater Heights Academy  
3196 W PASADENA AVE  
FLINT, MI 48504

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	194,906.98	789,581.83	789,581.83
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	194,906.98	789,581.83	789,581.83
2017-2018 Direct Costs	1,408,551.02	867,155.17	867,155.17
2019-2020 Rate	13.84*	91.05*	91.05**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,130,751.26	1,768,165.67	1,768,165.67
Indirect costs based on rate ** multiplied by actual direct costs	294,895.97	265,224.85	442,041.42
2019-2020 Actual Indirect Costs	201,961.18	564,546.77	564,546.77
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	201,961.18	564,546.77	564,546.77
Over/(Under) Recovery	92,934.79	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	201,961.18	564,546.77	564,546.77
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	92,934.79	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	109,026.39	564,546.77	564,546.77
Direct Costs	2,130,751.26	1,768,165.67	1,768,165.67
Rate for 2021-2022 **	5.12*	31.93*	31.93**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 25915  
Form R0418**

WAY Academy - Flint  
817 E Kearsley St  
Flint, MI 48503

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	106,449.52	289,748.93	289,748.93
2017-2018 Fixed Carry Forward	-31,951.12	0.00	0.00
Total Indirect Costs	138,400.64	289,748.93	289,748.93
2017-2018 Direct Costs	1,571,181.98	1,387,882.57	1,387,882.57
2019-2020 Rate	8.81*	20.88*	20.88**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,024,656.08	899,709.43	899,709.43
Indirect costs based on rate ** multiplied by actual direct costs	90,272.20	134,956.41	187,859.33
2019-2020 Actual Indirect Costs	76,483.42	201,430.07	201,430.07
2017-2018 Fixed Carry Forward	-31,951.12	0.00	0.00
Total Indirect Costs	108,434.54	201,430.07	201,430.07
Over/(Under) Recovery	-18,162.34	0.00	-13,570.74

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	76,483.42	201,430.07	201,430.07
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-18,162.34	0.00	-13,570.74
Total Projected Indirect 2021-2022 (Numerator)	94,645.76	201,430.07	215,000.81
Direct Costs	1,024,656.08	899,709.43	899,709.43
Rate for 2021-2022 **	9.24*	22.39*	23.90**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 25916  
Form R0418**

Eagle's Nest Academy  
5005 CLOVERLAWN DR  
FLINT, MI 48504

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	70,289.08	608,782.23	608,782.23
2017-2018 Fixed Carry Forward	986.03	0.00	-319,810.66
Total Indirect Costs	69,303.05	608,782.23	928,592.89
2017-2018 Direct Costs	2,114,988.33	1,576,495.18	1,576,495.18
2019-2020 Rate	3.28*	38.62*	58.90**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,836,770.58	1,408,530.57	1,408,530.57
Indirect costs based on rate ** multiplied by actual direct costs	60,246.08	211,279.59	352,132.64
2019-2020 Actual Indirect Costs	61,787.45	490,027.46	490,027.46
2017-2018 Fixed Carry Forward	986.03	0.00	-319,810.66
Total Indirect Costs	60,801.42	490,027.46	809,838.12
Over/(Under) Recovery	-555.34	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	61,787.45	490,027.46	490,027.46
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-555.34	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	62,342.79	490,027.46	490,027.46
Direct Costs	1,836,770.58	1,408,530.57	1,408,530.57
Rate for 2021-2022 **	3.39*	34.79*	34.79**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 25918  
Form R0418**

Flex High School of Michigan  
4945 CLIO RD  
FLINT, MI 48504

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,140,606.40	820,184.52	820,184.52
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2019-2020 Actual Indirect Costs	102,079.65	422,501.53	422,501.53
Total Indirect Costs	102,079.65	422,501.53	422,501.53
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	102,079.65	422,501.53	422,501.53
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	102,079.65	422,501.53	422,501.53
Direct Costs	1,140,606.40	820,184.52	820,184.52
Rate for 2021-2022 **	8.95*	51.51*	51.51**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 25919  
Form R0418**

Flint Cultural Center Academy  
1200 ROBERT T LONGWAY BLVD  
FLINT, MI 48503

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,096,787.26	2,864,807.97	2,864,807.97
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2019-2020 Actual Indirect Costs	184,654.34	416,633.63	416,633.63
Total Indirect Costs	184,654.34	416,633.63	416,633.63
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	184,654.34	416,633.63	416,633.63
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	184,654.34	416,633.63	416,633.63
Direct Costs	3,096,787.26	2,864,807.97	2,864,807.97
Rate for 2021-2022 **	5.96*	14.54*	14.54**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 26010  
Form R0418**

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

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	494,939.41	1,221,116.82	1,221,116.82
2017-2018 Fixed Carry Forward	-33,476.82	-23,650.58	-23,450.01
Total Indirect Costs	528,416.23	1,244,767.40	1,244,566.83
2017-2018 Direct Costs	10,946,333.12	10,220,155.71	10,220,155.71
2019-2020 Rate	4.83*	12.18*	12.18**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	9,988,837.68	9,279,541.46	9,279,541.46
Indirect costs based on rate ** multiplied by actual direct costs	482,460.86	1,130,248.15	1,130,248.15
2019-2020 Actual Indirect Costs	485,726.44	1,195,022.66	1,195,022.66
2017-2018 Fixed Carry Forward	-33,476.82	-23,650.58	-23,450.01
Total Indirect Costs	519,203.26	1,218,673.24	1,218,472.67
Over/(Under) Recovery	-36,742.40	-88,425.09	-88,224.52

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	485,726.44	1,195,022.66	1,195,022.66
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-36,742.40	-88,425.09	-88,224.52
Total Projected Indirect 2021-2022 (Numerator)	522,468.84	1,283,447.75	1,283,247.18
Direct Costs	9,988,837.68	9,279,541.46	9,279,541.46
Rate for 2021-2022 **	5.23*	13.83*	13.83**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 26040  
Form R0418**

Gladwin Community Schools  
401 NORTH BOWERY AVE  
GLADWIN, MI 48624

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	636,095.49	1,729,239.73	1,729,239.73
2017-2018 Fixed Carry Forward	-54,193.84	-166,634.15	-166,405.81
Total Indirect Costs	690,289.33	1,895,873.88	1,895,645.54
2017-2018 Direct Costs	16,101,950.17	15,008,805.93	15,008,805.93
2019-2020 Rate	4.29*	12.63*	12.63**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	16,574,310.05	15,507,437.00	15,507,437.00
Indirect costs based on rate ** multiplied by actual direct costs	711,037.90	1,958,589.29	1,958,589.29
2019-2020 Actual Indirect Costs	673,770.16	1,740,643.21	1,740,643.21
2017-2018 Fixed Carry Forward	-54,193.84	-166,634.15	-166,405.81
Total Indirect Costs	727,964.00	1,907,277.36	1,907,049.02
Over/(Under) Recovery	-16,926.10	51,311.93	51,540.27

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	673,770.16	1,740,643.21	1,740,643.21
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-16,926.10	51,311.93	51,540.27
Total Projected Indirect 2021-2022 (Numerator)	690,696.26	1,689,331.28	1,689,102.94
Direct Costs	16,574,310.05	15,507,437.00	15,507,437.00
Rate for 2021-2022 **	4.17*	10.89*	10.89**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 27000  
Form R0418**

Gogebic-Ontonagon ISD  
P.O. Box 218  
Bergland, MI 49910

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	728,634.77	1,205,577.65	1,205,577.65
2017-2018 Fixed Carry Forward	-415,201.02	-733,188.87	0.00
Total Indirect Costs	1,143,835.79	1,938,766.52	1,205,577.65
2017-2018 Direct Costs	7,688,985.32	7,212,042.44	7,212,042.44
2019-2020 Rate	14.88*	26.88*	16.72**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,165,579.47	6,727,151.72	6,727,151.72
Indirect costs based on rate ** multiplied by actual direct costs	1,066,238.23	1,009,072.76	1,124,779.77
2019-2020 Actual Indirect Costs	624,433.58	1,062,861.33	1,062,861.33
2017-2018 Fixed Carry Forward	-415,201.02	-733,188.87	0.00
Total Indirect Costs	1,039,634.60	1,796,050.20	1,062,861.33
Over/(Under) Recovery	26,603.63	0.00	61,918.44

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	624,433.58	1,062,861.33	1,062,861.33
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	26,603.63	0.00	61,918.44
Total Projected Indirect 2021-2022 (Numerator)	597,829.95	1,062,861.33	1,000,942.89
Direct Costs	7,165,579.47	6,727,151.72	6,727,151.72
Rate for 2021-2022 **	8.34*	15.80*	14.88**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 27010  
Form R0418**

Bessemer Area School District  
301 EAST SELLAR ST  
BESSEMER, MI 49911

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	101,418.19	580,472.12	580,472.12
2017-2018 Fixed Carry Forward	-13,250.26	0.00	-34,009.61
Total Indirect Costs	114,668.45	580,472.12	614,481.73
2017-2018 Direct Costs	3,804,488.77	3,325,434.84	3,325,434.84
2019-2020 Rate	3.01*	17.46*	18.48**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	4,170,710.79	3,757,537.77	3,757,537.77
Indirect costs based on rate ** multiplied by actual direct costs	125,538.39	563,630.67	694,392.98
2019-2020 Actual Indirect Costs	75,261.90	488,434.92	488,434.92
2017-2018 Fixed Carry Forward	-13,250.26	0.00	-34,009.61
Total Indirect Costs	88,512.16	488,434.92	522,444.53
Over/(Under) Recovery	37,026.23	0.00	171,948.45

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	75,261.90	488,434.92	488,434.92
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	37,026.23	0.00	171,948.45
Total Projected Indirect 2021-2022 (Numerator)	38,235.67	488,434.92	316,486.47
Direct Costs	4,170,710.79	3,757,537.77	3,757,537.77
Rate for 2021-2022 **	0.92*	13.00*	8.42**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 27020  
Form R0418**

Ironwood Area Schools of Gogebic County  
650 EAST AYER ST  
IRONWOOD, MI 49938

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	199,339.80	1,003,356.50	1,003,356.50
2017-2018 Fixed Carry Forward	-15,952.61	-16,038.93	-16,038.93
Total Indirect Costs	215,292.41	1,019,395.43	1,019,395.43
2017-2018 Direct Costs	8,081,483.96	7,277,467.26	7,277,467.26
2019-2020 Rate	2.66*	14.01*	14.01**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	8,046,951.44	7,312,030.34	7,312,030.34
Indirect costs based on rate ** multiplied by actual direct costs	214,048.91	1,024,415.45	1,024,415.45
2019-2020 Actual Indirect Costs	204,909.21	939,830.31	939,830.31
2017-2018 Fixed Carry Forward	-15,952.61	-16,038.93	-16,038.93
Total Indirect Costs	220,861.82	955,869.24	955,869.24
Over/(Under) Recovery	-6,812.91	68,546.21	68,546.21

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	204,909.21	939,830.31	939,830.31
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-6,812.91	68,546.21	68,546.21
Total Projected Indirect 2021-2022 (Numerator)	211,722.12	871,284.10	871,284.10
Direct Costs	8,046,951.44	7,312,030.34	7,312,030.34
Rate for 2021-2022 **	2.63*	11.92*	11.92**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 27070  
Form R0418**

Wakefield-Marenisco School District  
715 PUTNAM ST  
WAKEFIELD, MI 49968

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	160,840.27	429,351.88	429,351.88
2017-2018 Fixed Carry Forward	-13,738.74	0.00	-18,320.14
Total Indirect Costs	174,579.01	429,351.88	447,672.02
2017-2018 Direct Costs	2,878,192.93	2,609,681.32	2,609,681.32
2019-2020 Rate	6.07*	16.45*	17.15**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,051,500.71	2,759,315.45	2,759,315.45
Indirect costs based on rate ** multiplied by actual direct costs	185,226.09	413,897.32	473,222.60
2019-2020 Actual Indirect Costs	169,635.92	461,821.18	461,821.18
2017-2018 Fixed Carry Forward	-13,738.74	0.00	-18,320.14
Total Indirect Costs	183,374.66	461,821.18	480,141.32
Over/(Under) Recovery	1,851.43	0.00	-6,918.72

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	169,635.92	461,821.18	461,821.18
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	1,851.43	0.00	-6,918.72
Total Projected Indirect 2021-2022 (Numerator)	167,784.49	461,821.18	468,739.90
Direct Costs	3,051,500.71	2,759,315.45	2,759,315.45
Rate for 2021-2022 **	5.50*	16.74*	16.99**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 27080  
Form R0418**

Watersmeet Township School District  
N4720 Highway US-45  
Watersmeet, MI 49969

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	193,990.83	588,000.95	588,000.95
2017-2018 Fixed Carry Forward	-99,307.14	0.00	-56,153.40
Total Indirect Costs	293,297.97	588,000.95	644,154.35
2017-2018 Direct Costs	3,384,139.95	2,990,129.83	2,990,129.83
2019-2020 Rate	8.67*	19.66*	21.54**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,216,854.16	2,938,866.29	2,938,866.29
Indirect costs based on rate ** multiplied by actual direct costs	278,901.26	440,829.94	633,031.80
2019-2020 Actual Indirect Costs	203,221.20	481,209.07	481,209.07
2017-2018 Fixed Carry Forward	-99,307.14	0.00	-56,153.40
Total Indirect Costs	302,528.34	481,209.07	537,362.47
Over/(Under) Recovery	-23,627.08	0.00	95,669.33

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	203,221.20	481,209.07	481,209.07
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-23,627.08	0.00	95,669.33
Total Projected Indirect 2021-2022 (Numerator)	226,848.28	481,209.07	385,539.74
Direct Costs	3,216,854.16	2,938,866.29	2,938,866.29
Rate for 2021-2022 **	7.05*	16.37*	13.12**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 28000  
Form R0418**

Northwest Education Services  
1101 RED DR  
TRAVERSE CITY, MI 49684

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	4,769,227.47	7,039,987.49	7,039,987.49
2017-2018 Fixed Carry Forward	-696,458.29	-710,099.54	-709,889.24
Total Indirect Costs	5,465,685.76	7,750,087.03	7,749,876.73
2017-2018 Direct Costs	55,304,270.18	53,033,510.16	53,033,510.16
2019-2020 Rate	9.88*	14.61*	14.61**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	54,136,702.43	51,928,874.53	51,928,874.53
Indirect costs based on rate ** multiplied by actual direct costs	5,348,706.20	7,586,808.57	7,586,808.57
2019-2020 Actual Indirect Costs	4,881,343.78	7,089,171.68	7,089,171.68
2017-2018 Fixed Carry Forward	-696,458.29	-710,099.54	-709,889.24
Total Indirect Costs	5,577,802.07	7,799,271.22	7,799,060.92
Over/(Under) Recovery	-229,095.87	-212,462.65	-212,252.35

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	4,881,343.78	7,089,171.68	7,089,171.68
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-229,095.87	-212,462.65	-212,252.35
Total Projected Indirect 2021-2022 (Numerator)	5,110,439.65	7,301,634.33	7,301,424.03
Direct Costs	54,136,702.43	51,928,874.53	51,928,874.53
Rate for 2021-2022 **	9.44*	14.06*	14.06**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 28010  
Form R0418**

Traverse City Area Public Schools  
412 WEBSTER ST  
TRAVERSE CITY, MI 49686

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	3,966,201.51	13,452,046.88	13,452,046.88
2017-2018 Fixed Carry Forward	-229,982.63	0.00	-282,354.03
Total Indirect Costs	4,196,184.14	13,452,046.88	13,734,400.91
2017-2018 Direct Costs	97,088,996.08	87,504,537.99	87,504,537.99
2019-2020 Rate	4.32*	15.37*	15.70**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	101,813,404.17	92,053,295.92	92,053,295.92
Indirect costs based on rate ** multiplied by actual direct costs	4,398,339.06	13,807,994.39	14,452,367.46
2019-2020 Actual Indirect Costs	4,154,115.15	13,797,621.40	13,797,621.40
2017-2018 Fixed Carry Forward	-229,982.63	0.00	-282,354.03
Total Indirect Costs	4,384,097.78	13,797,621.40	14,079,975.43
Over/(Under) Recovery	14,241.28	0.00	372,392.03

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	4,154,115.15	13,797,621.40	13,797,621.40
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	14,241.28	0.00	372,392.03
Total Projected Indirect 2021-2022 (Numerator)	4,139,873.87	13,797,621.40	13,425,229.37
Direct Costs	101,813,404.17	92,053,295.92	92,053,295.92
Rate for 2021-2022 **	4.07*	14.99*	14.58**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 28035  
Form R0418**

Buckley Community Schools  
305 S. First Street  
Buckley, MI 49620

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	185,887.32	657,961.34	657,961.34
2017-2018 Fixed Carry Forward	-13,933.12	0.00	-138,421.56
Total Indirect Costs	199,820.44	657,961.34	796,382.90
2017-2018 Direct Costs	3,923,085.09	3,451,011.07	3,451,011.07
2019-2020 Rate	5.09*	19.07*	23.08**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	4,103,494.78	3,664,805.10	3,664,805.10
Indirect costs based on rate ** multiplied by actual direct costs	208,867.88	549,720.77	845,837.02
2019-2020 Actual Indirect Costs	161,106.16	599,795.84	599,795.84
2017-2018 Fixed Carry Forward	-13,933.12	0.00	-138,421.56
Total Indirect Costs	175,039.28	599,795.84	738,217.40
Over/(Under) Recovery	33,828.60	0.00	107,619.62

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	161,106.16	599,795.84	599,795.84
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	33,828.60	0.00	107,619.62
Total Projected Indirect 2021-2022 (Numerator)	127,277.56	599,795.84	492,176.22
Direct Costs	4,103,494.78	3,664,805.10	3,664,805.10
Rate for 2021-2022 **	3.10*	16.37*	13.43**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 28090  
Form R0418**

Kingsley Area Schools  
402 FENTON ST  
KINGSLEY, MI 49649

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	307,795.21	1,285,167.36	1,285,167.36
2017-2018 Fixed Carry Forward	10,897.09	2,510.91	2,510.91
Total Indirect Costs	296,898.12	1,282,656.45	1,282,656.45
2017-2018 Direct Costs	13,581,623.15	12,604,251.00	12,604,251.00
2019-2020 Rate	2.19*	10.18*	10.18**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	15,005,573.79	14,023,642.52	14,023,642.52
Indirect costs based on rate ** multiplied by actual direct costs	328,622.07	1,427,606.81	1,427,606.81
2019-2020 Actual Indirect Costs	326,171.35	1,308,102.62	1,308,102.62
2017-2018 Fixed Carry Forward	10,897.09	2,510.91	2,510.91
Total Indirect Costs	315,274.26	1,305,591.71	1,305,591.71
Over/(Under) Recovery	13,347.81	122,015.10	122,015.10

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	326,171.35	1,308,102.62	1,308,102.62
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	13,347.81	122,015.10	122,015.10
Total Projected Indirect 2021-2022 (Numerator)	312,823.54	1,186,087.52	1,186,087.52
Direct Costs	15,005,573.79	14,023,642.52	14,023,642.52
Rate for 2021-2022 **	2.08*	8.46*	8.46**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 28900  
Form R0418**

Old Mission Peninsula School  
2699 ISLAND VIEW RD  
TRAVERSE CITY, MI 49686

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,490,958.00	1,306,677.00	1,306,677.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2019-2020 Actual Indirect Costs	67,700.00	251,981.00	251,981.00
Total Indirect Costs	67,700.00	251,981.00	251,981.00
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	67,700.00	251,981.00	251,981.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	67,700.00	251,981.00	251,981.00
Direct Costs	1,490,958.00	1,306,677.00	1,306,677.00
Rate for 2021-2022 **	4.54*	19.28*	19.28**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 28901  
Form R0418**

Woodland School  
7224 SUPPLY RD  
TRAVERSE CITY, MI 49686

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	0.00	155,791.36	155,791.36
2017-2018 Fixed Carry Forward	0.00	-19,045.38	-19,002.73
Total Indirect Costs	0.00	174,836.74	174,794.09
2017-2018 Direct Costs	1,500,408.04	1,344,616.68	1,344,616.68
2019-2020 Rate	0.00*	13.00*	13.00**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,677,791.42	1,537,475.38	1,537,475.38
Indirect costs based on rate ** multiplied by actual direct costs	0.00	199,871.80	199,871.80
2019-2020 Actual Indirect Costs	0.00	140,316.04	140,316.04
2017-2018 Fixed Carry Forward	0.00	-19,045.38	-19,002.73
Total Indirect Costs	0.00	159,361.42	159,318.77
Over/(Under) Recovery	0.00	40,510.38	40,553.03

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	0.00	140,316.04	140,316.04
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	40,510.38	40,553.03
Total Projected Indirect 2021-2022 (Numerator)	0.00	99,805.66	99,763.01
Direct Costs	1,677,791.42	1,537,475.38	1,537,475.38
Rate for 2021-2022 **	0.00*	6.49*	6.49**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 28902  
Form R0418**

Grand Traverse Academy  
1245 HAMMOND RD E  
TRAVERSE CITY, MI 49686

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	73,777.15	678,277.75	678,277.75
2017-2018 Fixed Carry Forward	-8,488.15	-23,998.67	-23,718.62
Total Indirect Costs	82,265.30	702,276.42	701,996.37
2017-2018 Direct Costs	6,945,638.27	6,341,137.67	6,341,137.67
2019-2020 Rate	1.18*	11.07*	11.07**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,307,885.37	5,593,207.22	5,593,207.22
Indirect costs based on rate ** multiplied by actual direct costs	74,433.05	619,168.04	619,168.04
2019-2020 Actual Indirect Costs	59,200.40	773,878.55	773,878.55
2017-2018 Fixed Carry Forward	-8,488.15	-23,998.67	-23,718.62
Total Indirect Costs	67,688.55	797,877.22	797,597.17
Over/(Under) Recovery	6,744.50	-178,709.18	-178,429.13

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	59,200.40	773,878.55	773,878.55
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	6,744.50	-178,709.18	-178,429.13
Total Projected Indirect 2021-2022 (Numerator)	52,455.90	952,587.73	952,307.68
Direct Costs	6,307,885.37	5,593,207.22	5,593,207.22
Rate for 2021-2022 **	0.83*	17.03*	17.03**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 28904  
Form R0418**

The Greenspire School  
1026 Red Drive  
Traverse City, MI 49684

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	15,616.08	48,363.04	48,363.04
2017-2018 Fixed Carry Forward	1,803.97	14,608.21	14,608.21
Total Indirect Costs	13,812.11	33,754.83	33,754.83
2017-2018 Direct Costs	815,229.65	782,482.69	782,482.69
2019-2020 Rate	1.69*	4.31*	4.31**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	959,980.69	910,997.86	910,997.86
Indirect costs based on rate ** multiplied by actual direct costs	16,223.67	39,264.01	39,264.01
2019-2020 Actual Indirect Costs	18,819.73	67,802.56	67,802.56
2017-2018 Fixed Carry Forward	1,803.97	14,608.21	14,608.21
Total Indirect Costs	17,015.76	53,194.35	53,194.35
Over/(Under) Recovery	-792.09	-13,930.34	-13,930.34

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	18,819.73	67,802.56	67,802.56
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-792.09	-13,930.34	-13,930.34
Total Projected Indirect 2021-2022 (Numerator)	19,611.82	81,732.90	81,732.90
Direct Costs	959,980.69	910,997.86	910,997.86
Rate for 2021-2022 **	2.04*	8.97*	8.97**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 29000  
Form R0418**

Gratiot-Isabella RESD  
P.O. Box 310  
Ithaca, MI 48847

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	2,633,036.08	3,938,831.78	3,938,831.78
2017-2018 Fixed Carry Forward	-89,940.47	0.00	48,829.60
Total Indirect Costs	2,722,976.55	3,938,831.78	3,890,002.18
2017-2018 Direct Costs	20,008,620.07	18,702,824.37	18,702,824.37
2019-2020 Rate	13.61*	21.06*	20.80**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	22,129,139.66	20,724,579.68	20,724,579.68
Indirect costs based on rate ** multiplied by actual direct costs	3,011,775.91	3,108,686.95	4,310,712.57
2019-2020 Actual Indirect Costs	3,144,705.60	4,549,265.58	4,549,265.58
2017-2018 Fixed Carry Forward	-89,940.47	0.00	48,829.60
Total Indirect Costs	3,234,646.07	4,549,265.58	4,500,435.98
Over/(Under) Recovery	-222,870.16	0.00	-189,723.41

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	3,144,705.60	4,549,265.58	4,549,265.58
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-222,870.16	0.00	-189,723.41
Total Projected Indirect 2021-2022 (Numerator)	3,367,575.76	4,549,265.58	4,738,988.99
Direct Costs	22,129,139.66	20,724,579.68	20,724,579.68
Rate for 2021-2022 **	15.22*	21.95*	22.87**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 29010  
Form R0418**

Alma Public Schools  
1500 PINE AVE  
ALMA, MI 48801

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	714,016.92	3,057,630.91	3,057,630.91
2017-2018 Fixed Carry Forward	54,439.81	0.00	-33,625.53
Total Indirect Costs	659,577.11	3,057,630.91	3,091,256.44
2017-2018 Direct Costs	20,937,569.26	18,593,955.27	18,593,955.27
2019-2020 Rate	3.15*	16.44*	16.63**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	22,279,883.62	19,980,653.75	19,980,653.75
Indirect costs based on rate ** multiplied by actual direct costs	701,816.33	2,997,098.06	3,322,782.72
2019-2020 Actual Indirect Costs	773,621.91	3,072,851.78	3,072,851.78
2017-2018 Fixed Carry Forward	54,439.81	0.00	-33,625.53
Total Indirect Costs	719,182.10	3,072,851.78	3,106,477.31
Over/(Under) Recovery	-17,365.77	0.00	216,305.41

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	773,621.91	3,072,851.78	3,072,851.78
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-17,365.77	0.00	216,305.41
Total Projected Indirect 2021-2022 (Numerator)	790,987.68	3,072,851.78	2,856,546.37
Direct Costs	22,279,883.62	19,980,653.75	19,980,653.75
Rate for 2021-2022 **	3.55*	15.38*	14.30**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 29020  
Form R0418**

Ashley Community Schools  
P.O. Box 6  
Ashley, MI 48806

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	55,934.87	324,080.23	324,080.23
2017-2018 Fixed Carry Forward	-1,027.46	13,686.45	11,998.00
Total Indirect Costs	56,962.33	310,393.78	312,082.23
2017-2018 Direct Costs	2,650,138.86	2,381,993.50	2,381,993.50
2019-2020 Rate	2.15*	13.03*	13.10**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,630,870.28	2,367,627.16	2,367,627.16
Indirect costs based on rate ** multiplied by actual direct costs	56,563.71	308,501.82	310,159.16
2019-2020 Actual Indirect Costs	65,795.91	329,039.03	329,039.03
2017-2018 Fixed Carry Forward	-1,027.46	13,686.45	11,998.00
Total Indirect Costs	66,823.37	315,352.58	317,041.03
Over/(Under) Recovery	-10,259.66	-6,850.76	-6,881.87

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	65,795.91	329,039.03	329,039.03
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-10,259.66	-6,850.76	-6,881.87
Total Projected Indirect 2021-2022 (Numerator)	76,055.57	335,889.79	335,920.90
Direct Costs	2,630,870.28	2,367,627.16	2,367,627.16
Rate for 2021-2022 **	2.89*	14.19*	14.19**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 29040  
Form R0418**

Breckenridge Community Schools  
P.O. Box 217  
Breckenridge, MI 48615

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	65,408.30	700,533.51	700,533.51
2017-2018 Fixed Carry Forward	4,665.99	-19,112.32	-19,293.50
Total Indirect Costs	60,742.31	719,645.83	719,827.01
2017-2018 Direct Costs	6,924,252.69	6,289,127.48	6,289,127.48
2019-2020 Rate	0.88*	11.44*	11.45**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,840,177.29	6,157,625.42	6,157,625.42
Indirect costs based on rate ** multiplied by actual direct costs	60,193.56	704,432.35	705,048.11
2019-2020 Actual Indirect Costs	63,493.66	746,045.53	746,045.53
2017-2018 Fixed Carry Forward	4,665.99	-19,112.32	-19,293.50
Total Indirect Costs	58,827.67	765,157.85	765,339.03
Over/(Under) Recovery	1,365.89	-60,725.50	-60,290.92

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	63,493.66	746,045.53	746,045.53
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	1,365.89	-60,725.50	-60,290.92
Total Projected Indirect 2021-2022 (Numerator)	62,127.77	806,771.03	806,336.45
Direct Costs	6,840,177.29	6,157,625.42	6,157,625.42
Rate for 2021-2022 **	0.91*	13.10*	13.09**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 29050  
Form R0418**

Fulton Schools  
8060 ELY HWY  
MIDDLETON, MI 48856

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	213,146.75	884,672.40	884,672.40
2017-2018 Fixed Carry Forward	15,195.23	0.00	-60,633.55
Total Indirect Costs	197,951.52	884,672.40	945,305.95
2017-2018 Direct Costs	7,882,496.70	7,210,971.05	7,210,971.05
2019-2020 Rate	2.51*	12.27*	13.11**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,911,992.78	7,207,385.65	7,207,385.65
Indirect costs based on rate ** multiplied by actual direct costs	198,591.02	884,346.22	944,888.26
2019-2020 Actual Indirect Costs	164,453.43	869,060.56	869,060.56
2017-2018 Fixed Carry Forward	15,195.23	0.00	-60,633.55
Total Indirect Costs	149,258.20	869,060.56	929,694.11
Over/(Under) Recovery	49,332.82	15,285.66	15,194.15

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	164,453.43	869,060.56	869,060.56
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	49,332.82	15,285.66	15,194.15
Total Projected Indirect 2021-2022 (Numerator)	115,120.61	853,774.90	853,866.41
Direct Costs	7,911,992.78	7,207,385.65	7,207,385.65
Rate for 2021-2022 **	1.46*	11.85*	11.85**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 29060  
Form R0418**

Ithaca Public Schools  
710 NORTH UNION ST  
ITHACA, MI 48847

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	443,371.16	1,465,821.21	1,465,821.21
2017-2018 Fixed Carry Forward	-65,071.69	-98,929.61	-98,929.61
Total Indirect Costs	508,442.85	1,564,750.82	1,564,750.82
2017-2018 Direct Costs	10,886,107.23	9,863,657.18	9,863,657.18
2019-2020 Rate	4.67*	15.86*	15.86**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	10,899,557.07	9,869,911.55	9,869,911.55
Indirect costs based on rate ** multiplied by actual direct costs	509,009.32	1,480,486.73	1,565,367.97
2019-2020 Actual Indirect Costs	435,332.12	1,464,977.64	1,464,977.64
2017-2018 Fixed Carry Forward	-65,071.69	-98,929.61	-98,929.61
Total Indirect Costs	500,403.81	1,563,907.25	1,563,907.25
Over/(Under) Recovery	8,605.51	0.00	1,460.72

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	435,332.12	1,464,977.64	1,464,977.64
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	8,605.51	0.00	1,460.72
Total Projected Indirect 2021-2022 (Numerator)	426,726.61	1,464,977.64	1,463,516.92
Direct Costs	10,899,557.07	9,869,911.55	9,869,911.55
Rate for 2021-2022 **	3.92*	14.84*	14.83**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 29100  
Form R0418**

St. Louis Public Schools  
113 EAST SAGINAW ST  
SAINT LOUIS, MI 48880

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	280,156.73	1,440,735.63	1,440,735.63
2017-2018 Fixed Carry Forward	43,247.69	0.00	59,463.52
Total Indirect Costs	236,909.04	1,440,735.63	1,381,272.11
2017-2018 Direct Costs	10,143,627.74	8,983,048.84	8,983,048.84
2019-2020 Rate	2.34*	16.04*	15.38**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	10,208,103.80	9,121,275.65	9,121,275.65
Indirect costs based on rate ** multiplied by actual direct costs	238,869.63	1,368,191.35	1,402,852.19
2019-2020 Actual Indirect Costs	298,932.60	1,385,760.75	1,385,760.75
2017-2018 Fixed Carry Forward	43,247.69	0.00	59,463.52
Total Indirect Costs	255,684.91	1,385,760.75	1,326,297.23
Over/(Under) Recovery	-16,815.28	0.00	76,554.96

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	298,932.60	1,385,760.75	1,385,760.75
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-16,815.28	0.00	76,554.96
Total Projected Indirect 2021-2022 (Numerator)	315,747.88	1,385,760.75	1,309,205.79
Direct Costs	10,208,103.80	9,121,275.65	9,121,275.65
Rate for 2021-2022 **	3.09*	15.19*	14.35**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 30000  
Form R0418**

Hillsdale ISD  
310 WEST BACON ST  
HILLSDALE, MI 49242

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,316,564.39	1,938,226.42	1,938,226.42
2017-2018 Fixed Carry Forward	-137,636.70	0.00	-312,108.76
Total Indirect Costs	1,454,201.09	1,938,226.42	2,250,335.18
2017-2018 Direct Costs	9,542,020.69	8,920,358.66	8,920,358.66
2019-2020 Rate	15.24*	21.73*	25.23**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	10,288,035.82	9,779,884.50	9,779,884.50
Indirect costs based on rate ** multiplied by actual direct costs	1,543,205.37	1,466,982.68	2,444,971.13
2019-2020 Actual Indirect Costs	1,287,660.65	1,795,811.97	1,795,811.97
2017-2018 Fixed Carry Forward	-137,636.70	0.00	-312,108.76
Total Indirect Costs	1,425,297.35	1,795,811.97	2,107,920.73
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,287,660.65	1,795,811.97	1,795,811.97
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	1,287,660.65	1,795,811.97	1,795,811.97
Direct Costs	10,288,035.82	9,779,884.50	9,779,884.50
Rate for 2021-2022 **	12.52*	18.36*	18.36**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 30010  
Form R0418**

Camden-Frontier School  
4971 WEST MONTGOMERY RD  
CAMDEN, MI 49232

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	77,089.35	531,801.30	531,801.30
2017-2018 Fixed Carry Forward	-10,083.69	-33,816.20	-33,996.98
Total Indirect Costs	87,173.04	565,617.50	565,798.28
2017-2018 Direct Costs	5,030,827.35	4,576,115.40	4,576,115.40
2019-2020 Rate	1.73*	12.36*	12.36**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,093,312.51	4,647,855.61	4,647,855.61
Indirect costs based on rate ** multiplied by actual direct costs	88,114.31	574,474.95	574,474.95
2019-2020 Actual Indirect Costs	105,091.39	550,548.29	550,548.29
2017-2018 Fixed Carry Forward	-10,083.69	-33,816.20	-33,996.98
Total Indirect Costs	115,175.08	584,364.49	584,545.27
Over/(Under) Recovery	-27,060.77	-9,889.54	-10,070.32

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	105,091.39	550,548.29	550,548.29
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-27,060.77	-9,889.54	-10,070.32
Total Projected Indirect 2021-2022 (Numerator)	132,152.16	560,437.83	560,618.61
Direct Costs	5,093,312.51	4,647,855.61	4,647,855.61
Rate for 2021-2022 **	2.59*	12.06*	12.06**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 30020  
Form R0418**

Hillsdale Community Schools  
30 SOUTH NORWOOD AVE  
HILLSDALE, MI 49242

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	356,582.52	1,600,209.29	1,600,209.29
2017-2018 Fixed Carry Forward	15,639.01	-65,099.59	-71,623.42
Total Indirect Costs	340,943.51	1,665,308.88	1,671,832.71
2017-2018 Direct Costs	12,742,575.83	11,498,949.06	11,498,949.06
2019-2020 Rate	2.68*	14.48*	14.54**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	13,807,990.45	12,534,835.48	12,534,835.48
Indirect costs based on rate ** multiplied by actual direct costs	370,054.14	1,815,044.18	1,822,565.08
2019-2020 Actual Indirect Costs	381,745.19	1,654,900.16	1,654,900.16
2017-2018 Fixed Carry Forward	15,639.01	-65,099.59	-71,623.42
Total Indirect Costs	366,106.18	1,719,999.75	1,726,523.58
Over/(Under) Recovery	3,947.96	95,044.43	96,041.50

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	381,745.19	1,654,900.16	1,654,900.16
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	3,947.96	95,044.43	96,041.50
Total Projected Indirect 2021-2022 (Numerator)	377,797.23	1,559,855.73	1,558,858.66
Direct Costs	13,807,990.45	12,534,835.48	12,534,835.48
Rate for 2021-2022 **	2.74*	12.44*	12.44**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 30030  
Form R0418**

Jonesville Community Schools  
115 East Street  
Jonesville, MI 49250

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	364,775.23	1,573,813.06	1,573,813.06
2017-2018 Fixed Carry Forward	-64,986.51	-186,189.28	-187,106.23
Total Indirect Costs	429,761.74	1,760,002.34	1,760,919.29
2017-2018 Direct Costs	14,411,210.68	13,202,172.85	13,202,172.85
2019-2020 Rate	2.98*	13.33*	13.34**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	14,434,286.35	13,143,970.18	13,143,970.18
Indirect costs based on rate ** multiplied by actual direct costs	430,141.73	1,752,091.22	1,753,405.62
2019-2020 Actual Indirect Costs	375,024.94	1,665,341.11	1,665,341.11
2017-2018 Fixed Carry Forward	-64,986.51	-186,189.28	-187,106.23
Total Indirect Costs	440,011.45	1,851,530.39	1,852,447.34
Over/(Under) Recovery	-9,869.72	-99,439.17	-99,041.72

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	375,024.94	1,665,341.11	1,665,341.11
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-9,869.72	-99,439.17	-99,041.72
Total Projected Indirect 2021-2022 (Numerator)	384,894.66	1,764,780.28	1,764,382.83
Direct Costs	14,434,286.35	13,143,970.18	13,143,970.18
Rate for 2021-2022 **	2.67*	13.43*	13.42**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 30040  
Form R0418**

Litchfield Community Schools  
210 WILLIAMS ST  
LITCHFIELD, MI 49252

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	165,036.37	452,714.04	452,714.04
2017-2018 Fixed Carry Forward	-19,265.89	0.00	6,907.23
Total Indirect Costs	184,302.26	452,714.04	445,806.81
2017-2018 Direct Costs	3,372,584.73	3,084,907.06	3,084,907.06
2019-2020 Rate	5.46*	14.68*	14.45**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,317,629.41	3,053,747.80	3,053,747.80
Indirect costs based on rate ** multiplied by actual direct costs	181,142.57	448,290.18	441,266.56
2019-2020 Actual Indirect Costs	169,588.44	433,470.05	433,470.05
2017-2018 Fixed Carry Forward	-19,265.89	0.00	6,907.23
Total Indirect Costs	188,854.33	433,470.05	426,562.82
Over/(Under) Recovery	-7,711.76	14,820.13	14,703.74

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	169,588.44	433,470.05	433,470.05
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-7,711.76	14,820.13	14,703.74
Total Projected Indirect 2021-2022 (Numerator)	177,300.20	418,649.92	418,766.31
Direct Costs	3,317,629.41	3,053,747.80	3,053,747.80
Rate for 2021-2022 **	5.34*	13.71*	13.71**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 30050  
Form R0418**

North Adams-Jerome Public Schools  
4555 KNOWLES RD  
NORTH ADAMS, MI 49262

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	70,139.69	325,154.51	325,154.51
2017-2018 Fixed Carry Forward	2,802.35	-3,287.52	-3,287.52
Total Indirect Costs	67,337.34	328,442.03	328,442.03
2017-2018 Direct Costs	2,843,174.74	2,588,159.92	2,588,159.92
2019-2020 Rate	2.37*	12.69*	12.69**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,069,663.25	2,783,429.66	2,783,429.66
Indirect costs based on rate ** multiplied by actual direct costs	72,751.02	353,217.22	353,217.22
2019-2020 Actual Indirect Costs	69,274.53	355,508.12	355,508.12
2017-2018 Fixed Carry Forward	2,802.35	-3,287.52	-3,287.52
Total Indirect Costs	66,472.18	358,795.64	358,795.64
Over/(Under) Recovery	6,278.84	-5,578.42	-5,578.42

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	69,274.53	355,508.12	355,508.12
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	6,278.84	-5,578.42	-5,578.42
Total Projected Indirect 2021-2022 (Numerator)	62,995.69	361,086.54	361,086.54
Direct Costs	3,069,663.25	2,783,429.66	2,783,429.66
Rate for 2021-2022 **	2.05*	12.97*	12.97**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 30060  
Form R0418**

Pittsford Area Schools  
9304 HAMILTON RD  
PITTSFORD, MI 49271

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	152,807.57	551,829.19	551,829.19
2017-2018 Fixed Carry Forward	-19,971.21	-904.24	7,094.83
Total Indirect Costs	172,778.78	552,733.43	544,734.36
2017-2018 Direct Costs	4,813,484.37	4,414,462.75	4,414,462.75
2019-2020 Rate	3.59*	12.52*	12.34**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	4,412,244.13	4,071,416.75	4,071,416.75
Indirect costs based on rate ** multiplied by actual direct costs	158,399.56	509,741.38	502,412.83
2019-2020 Actual Indirect Costs	162,077.03	502,904.41	502,904.41
2017-2018 Fixed Carry Forward	-19,971.21	-904.24	7,094.83
Total Indirect Costs	182,048.24	503,808.65	495,809.58
Over/(Under) Recovery	-23,648.68	5,932.73	6,603.25

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	162,077.03	502,904.41	502,904.41
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-23,648.68	5,932.73	6,603.25
Total Projected Indirect 2021-2022 (Numerator)	185,725.71	496,971.68	496,301.16
Direct Costs	4,412,244.13	4,071,416.75	4,071,416.75
Rate for 2021-2022 **	4.21*	12.21*	12.19**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 30070  
Form R0418**

Reading Community Schools  
P.O. Box 330  
Reading, MI 49274

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	127,915.51	871,678.46	871,678.46
2017-2018 Fixed Carry Forward	-37,235.96	-32,212.40	-32,506.52
Total Indirect Costs	165,151.47	903,890.86	904,184.98
2017-2018 Direct Costs	7,497,144.95	6,753,382.00	6,753,382.00
2019-2020 Rate	2.20*	13.38*	13.39**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,498,880.57	6,752,579.87	6,752,579.87
Indirect costs based on rate ** multiplied by actual direct costs	164,975.37	903,495.19	904,170.44
2019-2020 Actual Indirect Costs	138,541.47	884,842.17	884,842.17
2017-2018 Fixed Carry Forward	-37,235.96	-32,212.40	-32,506.52
Total Indirect Costs	175,777.43	917,054.57	917,348.69
Over/(Under) Recovery	-10,802.06	-13,559.38	-13,178.25

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	138,541.47	884,842.17	884,842.17
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-10,802.06	-13,559.38	-13,178.25
Total Projected Indirect 2021-2022 (Numerator)	149,343.53	898,401.55	898,020.42
Direct Costs	7,498,880.57	6,752,579.87	6,752,579.87
Rate for 2021-2022 **	1.99*	13.30*	13.30**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 30080  
Form R0418**

Waldron Area Schools  
13380 WALDRON RD  
WALDRON, MI 49288

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	105,668.35	349,820.00	349,820.00
2017-2018 Fixed Carry Forward	-24,703.90	0.00	-7,347.46
Total Indirect Costs	130,372.25	349,820.00	357,167.46
2017-2018 Direct Costs	2,248,212.31	2,004,060.66	2,004,060.66
2019-2020 Rate	5.80*	17.46*	17.82**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,603,854.17	2,360,131.32	2,360,131.32
Indirect costs based on rate ** multiplied by actual direct costs	151,023.54	354,019.70	420,575.40
2019-2020 Actual Indirect Costs	98,415.09	342,137.94	342,137.94
2017-2018 Fixed Carry Forward	-24,703.90	0.00	-7,347.46
Total Indirect Costs	123,118.99	342,137.94	349,485.40
Over/(Under) Recovery	27,904.55	0.00	71,090.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	98,415.09	342,137.94	342,137.94
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	27,904.55	0.00	71,090.00
Total Projected Indirect 2021-2022 (Numerator)	70,510.54	342,137.94	271,047.94
Direct Costs	2,603,854.17	2,360,131.32	2,360,131.32
Rate for 2021-2022 **	2.71*	14.50*	11.48**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 30901  
Form R0418**

Hillsdale Preparatory School  
160 MECHANIC RD  
HILLSDALE, MI 49242

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	15,224.78	124,514.55	124,514.55
2017-2018 Fixed Carry Forward	3,822.12	10,305.64	10,305.64
Total Indirect Costs	11,402.66	114,208.91	114,208.91
2017-2018 Direct Costs	1,091,944.18	982,654.41	982,654.41
2019-2020 Rate	1.04*	11.62*	11.62**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	822,910.09	722,736.94	722,736.94
Indirect costs based on rate ** multiplied by actual direct costs	8,558.26	83,982.03	83,982.03
2019-2020 Actual Indirect Costs	18,301.14	118,474.29	118,474.29
2017-2018 Fixed Carry Forward	3,822.12	10,305.64	10,305.64
Total Indirect Costs	14,479.02	108,168.65	108,168.65
Over/(Under) Recovery	-5,920.76	-24,186.62	-24,186.62

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	18,301.14	118,474.29	118,474.29
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-5,920.76	-24,186.62	-24,186.62
Total Projected Indirect 2021-2022 (Numerator)	24,221.90	142,660.91	142,660.91
Direct Costs	822,910.09	722,736.94	722,736.94
Rate for 2021-2022 **	2.94*	19.74*	19.74**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 30902  
Form R0418**

Will Carleton Charter School Academy  
2001 WEST HALLETT RD  
HILLSDALE, MI 49242

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	57,946.00	284,979.00	284,979.00
2017-2018 Fixed Carry Forward	-8,864.49	-48,093.81	-44,107.51
Total Indirect Costs	66,810.49	333,072.81	329,086.51
2017-2018 Direct Costs	1,910,652.00	1,683,619.00	1,683,619.00
2019-2020 Rate	3.50*	19.78*	19.55**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,245,993.45	2,043,426.75	2,043,426.75
Indirect costs based on rate ** multiplied by actual direct costs	78,609.77	306,514.01	399,489.93
2019-2020 Actual Indirect Costs	50,532.40	253,099.10	253,099.10
2017-2018 Fixed Carry Forward	-8,864.49	-48,093.81	-44,107.51
Total Indirect Costs	59,396.89	301,192.91	297,206.61
Over/(Under) Recovery	19,212.88	0.00	102,283.32

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	50,532.40	253,099.10	253,099.10
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	19,212.88	0.00	102,283.32
Total Projected Indirect 2021-2022 (Numerator)	31,319.52	253,099.10	150,815.78
Direct Costs	2,245,993.45	2,043,426.75	2,043,426.75
Rate for 2021-2022 **	1.39*	12.39*	7.38**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 31000  
Form R0418**

Copper Country ISD  
809 HECLA ST  
HANCOCK, MI 49930

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,983,271.30	2,293,596.99	2,293,596.99
2017-2018 Fixed Carry Forward	0.00	0.00	-362,631.07
Total Indirect Costs	1,983,271.30	2,293,596.99	2,656,228.06
2017-2018 Direct Costs	8,911,510.18	8,601,184.49	8,601,184.49
2019-2020 Rate	22.26*	26.67*	30.88**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	9,791,610.46	9,413,547.88	9,413,547.88
Indirect costs based on rate ** multiplied by actual direct costs	1,468,741.57	1,412,032.18	2,353,386.97
2019-2020 Actual Indirect Costs	2,925,072.45	3,303,135.03	3,303,135.03
2017-2018 Fixed Carry Forward	0.00	0.00	-362,631.07
Total Indirect Costs	2,925,072.45	3,303,135.03	3,665,766.10
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	2,925,072.45	3,303,135.03	3,303,135.03
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	2,925,072.45	3,303,135.03	3,303,135.03
Direct Costs	9,791,610.46	9,413,547.88	9,413,547.88
Rate for 2021-2022 **	29.87*	35.09*	35.09**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 31010  
Form R0418**

Hancock Public Schools  
501 Campus Drive  
HANCOCK, MI 49930

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	168,582.31	831,359.50	831,359.50
2017-2018 Fixed Carry Forward	4,661.98	18,103.75	18,140.26
Total Indirect Costs	163,920.33	813,255.75	813,219.24
2017-2018 Direct Costs	6,873,894.79	6,211,117.60	6,211,117.60
2019-2020 Rate	2.38*	13.09*	13.09**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,011,622.46	5,974,252.54	5,974,252.54
Indirect costs based on rate ** multiplied by actual direct costs	166,876.61	782,029.66	782,029.66
2019-2020 Actual Indirect Costs	189,484.38	1,226,854.30	1,226,854.30
2017-2018 Fixed Carry Forward	4,661.98	18,103.75	18,140.26
Total Indirect Costs	184,822.40	1,208,750.55	1,208,714.04
Over/(Under) Recovery	-17,945.79	-426,720.89	-426,684.38

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	189,484.38	1,226,854.30	1,226,854.30
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-17,945.79	-426,720.89	-426,684.38
Total Projected Indirect 2021-2022 (Numerator)	207,430.17	1,653,575.19	1,653,538.68
Direct Costs	7,011,622.46	5,974,252.54	5,974,252.54
Rate for 2021-2022 **	2.96*	27.68*	27.68**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 31020  
Form R0418**

Adams Township School District  
P.O. Box 37  
Painesdale, MI 49955

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	102,074.54	615,168.96	615,168.96
2017-2018 Fixed Carry Forward	12,747.37	0.00	9,725.27
Total Indirect Costs	89,327.17	615,168.96	605,443.69
2017-2018 Direct Costs	4,224,936.19	3,711,841.77	3,711,841.77
2019-2020 Rate	2.11*	16.57*	16.31**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	4,667,873.48	4,181,984.04	4,181,984.04
Indirect costs based on rate ** multiplied by actual direct costs	98,492.13	627,297.61	682,081.60
2019-2020 Actual Indirect Costs	147,057.33	632,946.77	632,946.77
2017-2018 Fixed Carry Forward	12,747.37	0.00	9,725.27
Total Indirect Costs	134,309.96	632,946.77	623,221.50
Over/(Under) Recovery	-35,817.83	0.00	58,860.10

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	147,057.33	632,946.77	632,946.77
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-35,817.83	0.00	58,860.10
Total Projected Indirect 2021-2022 (Numerator)	182,875.16	632,946.77	574,086.67
Direct Costs	4,667,873.48	4,181,984.04	4,181,984.04
Rate for 2021-2022 **	3.92*	15.14*	13.73**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 31030  
Form R0418**

Public Schools of Calumet, Laurium & Keweenaw  
57070 MINE ST  
CALUMET, MI 49913

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	281,625.65	1,774,334.96	1,774,334.96
2017-2018 Fixed Carry Forward	-6,554.93	-61,970.48	-62,278.74
Total Indirect Costs	288,180.58	1,836,305.44	1,836,613.70
2017-2018 Direct Costs	14,950,450.11	13,457,740.80	13,457,740.80
2019-2020 Rate	1.93*	13.64*	13.65**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	15,118,994.19	13,757,827.20	13,757,827.20
Indirect costs based on rate ** multiplied by actual direct costs	291,796.59	1,876,567.63	1,877,943.41
2019-2020 Actual Indirect Costs	417,619.67	1,778,786.66	1,778,786.66
2017-2018 Fixed Carry Forward	-6,554.93	-61,970.48	-62,278.74
Total Indirect Costs	424,174.60	1,840,757.14	1,841,065.40
Over/(Under) Recovery	-132,378.01	35,810.49	36,878.01

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	417,619.67	1,778,786.66	1,778,786.66
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-132,378.01	35,810.49	36,878.01
Total Projected Indirect 2021-2022 (Numerator)	549,997.68	1,742,976.17	1,741,908.65
Direct Costs	15,118,994.19	13,757,827.20	13,757,827.20
Rate for 2021-2022 **	3.64*	12.67*	12.66**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 31050  
Form R0418**

Chassell Township School District  
P.O. Box 140  
Chassell, MI 49916

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	61,541.66	227,312.86	227,312.86
2017-2018 Fixed Carry Forward	11,597.57	28,560.20	25,631.93
Total Indirect Costs	49,944.09	198,752.66	201,680.93
2017-2018 Direct Costs	2,275,194.63	2,109,423.43	2,109,423.43
2019-2020 Rate	2.20*	9.42*	9.56**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,334,460.45	2,197,501.48	2,197,501.48
Indirect costs based on rate ** multiplied by actual direct costs	51,358.13	207,004.64	210,081.14
2019-2020 Actual Indirect Costs	72,516.32	209,475.29	209,475.29
2017-2018 Fixed Carry Forward	11,597.57	28,560.20	25,631.93
Total Indirect Costs	60,918.75	180,915.09	183,843.36
Over/(Under) Recovery	-9,560.62	26,089.55	26,237.78

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	72,516.32	209,475.29	209,475.29
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-9,560.62	26,089.55	26,237.78
Total Projected Indirect 2021-2022 (Numerator)	82,076.94	183,385.74	183,237.51
Direct Costs	2,334,460.45	2,197,501.48	2,197,501.48
Rate for 2021-2022 **	3.52*	8.35*	8.34**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 31070  
Form R0418**

Elm River Township School District  
3999 E. WINONA RD  
TOIVOLA, MI 49965

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	61,835.00	113,713.00	113,713.00
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	61,835.00	113,713.00	113,713.00
2017-2018 Direct Costs	238,569.00	186,691.00	186,691.00
2019-2020 Rate	25.92*	60.91*	60.91**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	218,440.00	165,944.00	165,944.00
Indirect costs based on rate ** multiplied by actual direct costs	32,766.00	24,891.60	41,486.00
2019-2020 Actual Indirect Costs	72,733.00	125,229.00	125,229.00
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	72,733.00	125,229.00	125,229.00
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	72,733.00	125,229.00	125,229.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	72,733.00	125,229.00	125,229.00
Direct Costs	218,440.00	165,944.00	165,944.00
Rate for 2021-2022 **	33.30*	75.46*	75.46**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 31100  
Form R0418**

Dollar Bay-Tamarack City Area K-12 School  
P.O. Box 371, 48475 Maple Drive  
Dollar Bay, MI 49922

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	115,553.88	377,012.40	377,012.40
2017-2018 Fixed Carry Forward	-66,559.30	-102,167.08	-102,167.08
Total Indirect Costs	182,113.18	479,179.48	479,179.48
2017-2018 Direct Costs	3,181,642.43	2,920,183.91	2,920,183.91
2019-2020 Rate	5.72*	16.41*	16.41**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,047,900.25	2,809,769.11	2,809,769.11
Indirect costs based on rate ** multiplied by actual direct costs	174,339.89	421,465.37	461,083.11
2019-2020 Actual Indirect Costs	113,331.63	351,462.77	351,462.77
2017-2018 Fixed Carry Forward	-66,559.30	-102,167.08	-102,167.08
Total Indirect Costs	179,890.93	453,629.85	453,629.85
Over/(Under) Recovery	-5,551.04	0.00	7,453.26

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	113,331.63	351,462.77	351,462.77
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-5,551.04	0.00	7,453.26
Total Projected Indirect 2021-2022 (Numerator)	118,882.67	351,462.77	344,009.51
Direct Costs	3,047,900.25	2,809,769.11	2,809,769.11
Rate for 2021-2022 **	3.90*	12.51*	12.24**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 31110  
Form R0418**

Houghton-Portage Township School District  
1603 GUNDLACH RD  
HOUGHTON, MI 49931

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	329,052.53	1,207,668.20	1,207,668.20
2017-2018 Fixed Carry Forward	3,270.57	111,168.82	111,168.82
Total Indirect Costs	325,781.96	1,096,499.38	1,096,499.38
2017-2018 Direct Costs	12,357,420.15	11,478,804.48	11,478,804.48
2019-2020 Rate	2.64*	9.55*	9.55**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	13,065,405.90	12,145,808.97	12,145,808.97
Indirect costs based on rate ** multiplied by actual direct costs	344,926.72	1,159,924.76	1,159,924.76
2019-2020 Actual Indirect Costs	485,752.12	1,405,349.05	1,405,349.05
2017-2018 Fixed Carry Forward	3,270.57	111,168.82	111,168.82
Total Indirect Costs	482,481.55	1,294,180.23	1,294,180.23
Over/(Under) Recovery	-137,554.83	-134,255.47	-134,255.47

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	485,752.12	1,405,349.05	1,405,349.05
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-137,554.83	-134,255.47	-134,255.47
Total Projected Indirect 2021-2022 (Numerator)	623,306.95	1,539,604.52	1,539,604.52
Direct Costs	13,065,405.90	12,145,808.97	12,145,808.97
Rate for 2021-2022 **	4.77*	12.68*	12.68**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 31130  
Form R0418**

Lake Linden-Hubbell School District  
601 CALUMET ST  
LAKE LINDEN, MI 49945

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	181,467.40	606,162.25	606,162.25
2017-2018 Fixed Carry Forward	42,332.90	0.00	31,660.39
Total Indirect Costs	139,134.50	606,162.25	574,501.86
2017-2018 Direct Costs	4,430,876.25	4,006,181.40	4,006,181.40
2019-2020 Rate	3.14*	15.13*	14.34**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	4,079,861.57	3,719,589.72	3,719,589.72
Indirect costs based on rate ** multiplied by actual direct costs	128,107.65	557,938.46	533,389.17
2019-2020 Actual Indirect Costs	192,092.10	552,363.95	552,363.95
2017-2018 Fixed Carry Forward	42,332.90	0.00	31,660.39
Total Indirect Costs	149,759.20	552,363.95	520,703.56
Over/(Under) Recovery	-21,651.55	0.00	12,685.61

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	192,092.10	552,363.95	552,363.95
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-21,651.55	0.00	12,685.61
Total Projected Indirect 2021-2022 (Numerator)	213,743.65	552,363.95	539,678.34
Direct Costs	4,079,861.57	3,719,589.72	3,719,589.72
Rate for 2021-2022 **	5.24*	14.85*	14.51**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 31140  
Form R0418**

Stanton Township Public Schools  
50870 HOLMAN SCHOOL RD  
ATLANTIC MINE, MI 49905

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,000.00	138,175.73	138,175.73
2017-2018 Fixed Carry Forward	0.00	-35,324.31	-35,298.25
Total Indirect Costs	1,000.00	173,500.04	173,473.98
2017-2018 Direct Costs	1,502,052.03	1,364,876.30	1,364,876.30
2019-2020 Rate	0.07*	12.71*	12.71**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,577,385.27	1,456,202.32	1,456,202.32
Indirect costs based on rate ** multiplied by actual direct costs	1,104.17	185,083.31	185,083.31
2019-2020 Actual Indirect Costs	59,972.90	181,155.85	181,155.85
2017-2018 Fixed Carry Forward	0.00	-35,324.31	-35,298.25
Total Indirect Costs	59,972.90	216,480.16	216,454.10
Over/(Under) Recovery	-58,868.73	-31,396.85	-31,370.79

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	59,972.90	181,155.85	181,155.85
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-58,868.73	-31,396.85	-31,370.79
Total Projected Indirect 2021-2022 (Numerator)	118,841.63	212,552.70	212,526.64
Direct Costs	1,577,385.27	1,456,202.32	1,456,202.32
Rate for 2021-2022 **	7.53*	14.60*	14.59**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 32000  
Form R0418**

Huron ISD  
1299 SOUTH THOMAS RD STE 1  
BAD AXE, MI 48413

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,318,752.25	2,250,919.74	2,250,919.74
2017-2018 Fixed Carry Forward	-71,936.33	0.00	-108,690.67
Total Indirect Costs	1,390,688.58	2,250,919.74	2,359,610.41
2017-2018 Direct Costs	12,150,946.38	11,219,336.82	11,219,336.82
2019-2020 Rate	11.45*	20.06*	21.03**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	13,214,795.03	12,311,273.11	12,311,273.11
Indirect costs based on rate ** multiplied by actual direct costs	1,513,094.03	1,846,690.97	2,589,060.74
2019-2020 Actual Indirect Costs	1,595,823.74	2,499,916.85	2,499,916.85
2017-2018 Fixed Carry Forward	-71,936.33	0.00	-108,690.67
Total Indirect Costs	1,667,760.07	2,499,916.85	2,608,607.52
Over/(Under) Recovery	-154,666.04	0.00	-19,546.78

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,595,823.74	2,499,916.85	2,499,916.85
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-154,666.04	0.00	-19,546.78
Total Projected Indirect 2021-2022 (Numerator)	1,750,489.78	2,499,916.85	2,519,463.63
Direct Costs	13,214,795.03	12,311,273.11	12,311,273.11
Rate for 2021-2022 **	13.25*	20.31*	20.46**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 32010  
Form R0418**

Bad Axe Public Schools  
200 NORTH BARRIE, STE 100  
BAD AXE, MI 48413

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	278,287.49	1,258,752.02	1,258,752.02
2017-2018 Fixed Carry Forward	-268,582.72	-387,428.20	-387,428.20
Total Indirect Costs	546,870.21	1,646,180.22	1,646,180.22
2017-2018 Direct Costs	9,704,768.68	8,724,304.15	8,724,304.15
2019-2020 Rate	5.64*	18.87*	18.87**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	10,408,673.70	9,263,086.24	9,263,086.24
Indirect costs based on rate ** multiplied by actual direct costs	587,049.20	1,389,462.94	1,747,944.37
2019-2020 Actual Indirect Costs	317,601.55	1,463,189.01	1,463,189.01
2017-2018 Fixed Carry Forward	-268,582.72	-387,428.20	-387,428.20
Total Indirect Costs	586,184.27	1,850,617.21	1,850,617.21
Over/(Under) Recovery	864.93	0.00	-102,672.84

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	317,601.55	1,463,189.01	1,463,189.01
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	864.93	0.00	-102,672.84
Total Projected Indirect 2021-2022 (Numerator)	316,736.62	1,463,189.01	1,565,861.85
Direct Costs	10,408,673.70	9,263,086.24	9,263,086.24
Rate for 2021-2022 **	3.04*	15.80*	16.90**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 32030  
Form R0418**

Caseville Public Schools  
6609 VINE ST  
CASEVILLE, MI 48725

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	5,642.19	241,645.31	241,645.31
2017-2018 Fixed Carry Forward	0.00	39,130.18	39,092.08
Total Indirect Costs	5,642.19	202,515.13	202,553.23
2017-2018 Direct Costs	2,981,531.83	2,745,528.71	2,745,528.71
2019-2020 Rate	0.19*	7.38*	7.38**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,021,518.41	2,793,735.03	2,793,735.03
Indirect costs based on rate ** multiplied by actual direct costs	5,740.88	206,177.65	206,177.65
2019-2020 Actual Indirect Costs	5,560.50	233,343.88	233,343.88
2017-2018 Fixed Carry Forward	0.00	39,130.18	39,092.08
Total Indirect Costs	5,560.50	194,213.70	194,251.80
Over/(Under) Recovery	180.38	11,963.95	11,925.85

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	5,560.50	233,343.88	233,343.88
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	180.38	11,963.95	11,925.85
Total Projected Indirect 2021-2022 (Numerator)	5,380.12	221,379.93	221,418.03
Direct Costs	3,021,518.41	2,793,735.03	2,793,735.03
Rate for 2021-2022 **	0.18*	7.92*	7.93**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 32040  
Form R0418**

Church School District  
2927 CROCKARD RD  
BAD AXE, MI 48413

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	678.48	18,487.37	18,487.37
2017-2018 Fixed Carry Forward	-51.37	-1,802.88	-1,788.54
Total Indirect Costs	729.85	20,290.25	20,275.91
2017-2018 Direct Costs	204,858.25	187,049.36	187,049.36
2019-2020 Rate	0.36*	10.85*	10.84**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	184,009.26	167,201.06	167,201.06
Indirect costs based on rate ** multiplied by actual direct costs	662.43	18,141.32	18,124.59
2019-2020 Actual Indirect Costs	7,179.92	23,988.12	23,988.12
2017-2018 Fixed Carry Forward	-51.37	-1,802.88	-1,788.54
Total Indirect Costs	7,231.29	25,791.00	25,776.66
Over/(Under) Recovery	-6,568.86	-7,649.68	-7,652.07

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	7,179.92	23,988.12	23,988.12
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-6,568.86	-7,649.68	-7,652.07
Total Projected Indirect 2021-2022 (Numerator)	13,748.78	31,637.80	31,640.19
Direct Costs	184,009.26	167,201.06	167,201.06
Rate for 2021-2022 **	7.47*	18.92*	18.92**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 32050  
Form R0418**

Elkton-Pigeon-Bay Port Laker Schools  
6136 PIGEON RD  
PIGEON, MI 48755

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	394,001.79	1,022,899.26	1,022,899.26
2017-2018 Fixed Carry Forward	67,350.81	60,399.83	39,867.88
Total Indirect Costs	326,650.98	962,499.43	983,031.38
2017-2018 Direct Costs	9,436,207.11	8,807,309.64	8,807,309.64
2019-2020 Rate	3.46*	10.93*	11.16**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	10,251,813.50	9,579,566.30	9,579,566.30
Indirect costs based on rate ** multiplied by actual direct costs	354,712.75	1,047,046.60	1,069,079.60
2019-2020 Actual Indirect Costs	427,538.68	1,099,785.88	1,099,785.88
2017-2018 Fixed Carry Forward	67,350.81	60,399.83	39,867.88
Total Indirect Costs	360,187.87	1,039,386.05	1,059,918.00
Over/(Under) Recovery	-5,475.12	7,660.55	9,161.60

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	427,538.68	1,099,785.88	1,099,785.88
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-5,475.12	7,660.55	9,161.60
Total Projected Indirect 2021-2022 (Numerator)	433,013.80	1,092,125.33	1,090,624.28
Direct Costs	10,251,813.50	9,579,566.30	9,579,566.30
Rate for 2021-2022 **	4.22*	11.40*	11.38**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 32060  
Form R0418**

Harbor Beach Community Schools  
402 SOUTH 5TH ST  
HARBOR BEACH, MI 48441

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	198,763.02	785,835.14	785,835.14
2017-2018 Fixed Carry Forward	-14,152.48	-149,851.92	-162,862.59
Total Indirect Costs	212,915.50	935,687.06	948,697.73
2017-2018 Direct Costs	5,365,308.16	4,778,236.04	4,778,236.04
2019-2020 Rate	3.97*	19.58*	19.85**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,924,498.42	5,368,867.88	5,368,867.88
Indirect costs based on rate ** multiplied by actual direct costs	235,202.59	805,330.18	1,065,720.27
2019-2020 Actual Indirect Costs	196,249.75	751,880.29	751,880.29
2017-2018 Fixed Carry Forward	-14,152.48	-149,851.92	-162,862.59
Total Indirect Costs	210,402.23	901,732.21	914,742.88
Over/(Under) Recovery	24,800.36	0.00	150,977.39

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	196,249.75	751,880.29	751,880.29
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	24,800.36	0.00	150,977.39
Total Projected Indirect 2021-2022 (Numerator)	171,449.39	751,880.29	600,902.90
Direct Costs	5,924,498.42	5,368,867.88	5,368,867.88
Rate for 2021-2022 **	2.89*	14.00*	11.19**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 32080  
Form R0418**

North Huron School District  
21 MAIN ST  
KINDE, MI 48445

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	146,582.23	555,210.89	555,210.89
2017-2018 Fixed Carry Forward	-980.41	26,890.60	26,791.29
Total Indirect Costs	147,562.64	528,320.29	528,419.60
2017-2018 Direct Costs	4,980,237.41	4,571,608.75	4,571,608.75
2019-2020 Rate	2.96*	11.56*	11.56**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	4,594,518.62	4,124,454.57	4,124,454.57
Indirect costs based on rate ** multiplied by actual direct costs	135,997.75	476,786.95	476,786.95
2019-2020 Actual Indirect Costs	134,152.86	604,216.91	604,216.91
2017-2018 Fixed Carry Forward	-980.41	26,890.60	26,791.29
Total Indirect Costs	135,133.27	577,326.31	577,425.62
Over/(Under) Recovery	864.48	-100,539.36	-100,638.67

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	134,152.86	604,216.91	604,216.91
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	864.48	-100,539.36	-100,638.67
Total Projected Indirect 2021-2022 (Numerator)	133,288.38	704,756.27	704,855.58
Direct Costs	4,594,518.62	4,124,454.57	4,124,454.57
Rate for 2021-2022 **	2.90*	17.09*	17.09**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 32090  
Form R0418**

Owendale-Gagetown Area School District  
7166 EAST MAIN ST  
OWENDALE, MI 48754

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	51,186.36	186,801.81	186,801.81
2017-2018 Fixed Carry Forward	-4,956.94	0.00	55,260.65
Total Indirect Costs	56,143.30	186,801.81	131,541.16
2017-2018 Direct Costs	1,660,540.08	1,524,924.63	1,524,924.63
2019-2020 Rate	3.38*	12.25*	8.63**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,798,141.99	1,616,341.31	1,616,341.31
Indirect costs based on rate ** multiplied by actual direct costs	60,777.20	198,001.81	139,490.26
2019-2020 Actual Indirect Costs	59,667.99	241,468.67	241,468.67
2017-2018 Fixed Carry Forward	-4,956.94	0.00	55,260.65
Total Indirect Costs	64,624.93	241,468.67	186,208.02
Over/(Under) Recovery	-3,847.73	-43,466.86	-46,717.76

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	59,667.99	241,468.67	241,468.67
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-3,847.73	-43,466.86	-46,717.76
Total Projected Indirect 2021-2022 (Numerator)	63,515.72	284,935.53	288,186.43
Direct Costs	1,798,141.99	1,616,341.31	1,616,341.31
Rate for 2021-2022 **	3.53*	17.63*	17.83**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 32170  
Form R0418**

Ubyly Community Schools  
2020 UNION ST  
UBLY, MI 48475

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	227,505.60	682,529.22	682,529.22
2017-2018 Fixed Carry Forward	4,421.49	-53,297.21	-53,297.21
Total Indirect Costs	223,084.11	735,826.43	735,826.43
2017-2018 Direct Costs	7,013,834.45	6,558,810.83	6,558,810.83
2019-2020 Rate	3.18*	11.22*	11.22**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,111,629.89	6,635,086.62	6,635,086.62
Indirect costs based on rate ** multiplied by actual direct costs	226,149.83	744,456.72	744,456.72
2019-2020 Actual Indirect Costs	279,193.34	755,736.61	755,736.61
2017-2018 Fixed Carry Forward	4,421.49	-53,297.21	-53,297.21
Total Indirect Costs	274,771.85	809,033.82	809,033.82
Over/(Under) Recovery	-48,622.02	-64,577.10	-64,577.10

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	279,193.34	755,736.61	755,736.61
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-48,622.02	-64,577.10	-64,577.10
Total Projected Indirect 2021-2022 (Numerator)	327,815.36	820,313.71	820,313.71
Direct Costs	7,111,629.89	6,635,086.62	6,635,086.62
Rate for 2021-2022 **	4.61*	12.36*	12.36**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 32260  
Form R0418**

Colfax Township S/D #1F  
1509 NORTH VAN DYKE RD  
BAD AXE, MI 48413

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	200.00	23,895.57	23,895.57
2017-2018 Fixed Carry Forward	0.00	-7,501.70	-7,501.70
Total Indirect Costs	200.00	31,397.27	31,397.27
2017-2018 Direct Costs	210,980.12	187,284.55	187,284.55
2019-2020 Rate	0.09*	16.76*	16.76**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	194,068.97	180,245.76	180,245.76
Indirect costs based on rate ** multiplied by actual direct costs	174.66	27,036.86	30,209.19
2019-2020 Actual Indirect Costs	6,835.00	20,658.21	20,658.21
2017-2018 Fixed Carry Forward	0.00	-7,501.70	-7,501.70
Total Indirect Costs	6,835.00	28,159.91	28,159.91
Over/(Under) Recovery	-6,660.34	0.00	2,049.28

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	6,835.00	20,658.21	20,658.21
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-6,660.34	0.00	2,049.28
Total Projected Indirect 2021-2022 (Numerator)	13,495.34	20,658.21	18,608.93
Direct Costs	194,068.97	180,245.76	180,245.76
Rate for 2021-2022 **	6.95*	11.46*	10.32**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 32610  
Form R0418**

Sigel Township S/D #3F  
4151 SECTION LINE RD  
BAD AXE, MI 48413

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	5,830.55	21,237.59	21,237.59
2017-2018 Fixed Carry Forward	12,053.09	0.00	18,718.78
Total Indirect Costs	-6,222.54	21,237.59	2,518.81
2017-2018 Direct Costs	307,352.81	291,945.77	291,945.77
2019-2020 Rate	0.00*	7.27*	0.86**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	349,329.63	337,833.89	337,833.89
Indirect costs based on rate ** multiplied by actual direct costs	0.00	24,560.52	2,905.37
2019-2020 Actual Indirect Costs	7,129.22	18,624.96	18,624.96
2017-2018 Fixed Carry Forward	12,053.09	0.00	18,718.78
Total Indirect Costs	-4,923.87	18,624.96	-93.82
Over/(Under) Recovery	0.00	5,935.56	2,999.19

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	7,129.22	18,624.96	18,624.96
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	5,935.56	2,999.19
Total Projected Indirect 2021-2022 (Numerator)	7,129.22	12,689.40	15,625.77
Direct Costs	349,329.63	337,833.89	337,833.89
Rate for 2021-2022 **	2.04*	3.76*	4.63**

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 32620  
Form R0418**

Sigel Township S/D #4F  
5754 SECTION LINE RD  
HARBOR BEACH, MI 48441

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,089.00	34,150.19	34,150.19
2017-2018 Fixed Carry Forward	-220.00	-17,571.47	-17,462.76
Total Indirect Costs	1,309.00	51,721.66	51,612.95
2017-2018 Direct Costs	248,286.62	215,225.43	215,225.43
2019-2020 Rate	0.53*	24.03*	23.98**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	298,624.47	256,364.56	256,364.56
Indirect costs based on rate ** multiplied by actual direct costs	1,582.71	38,454.68	61,476.22
2019-2020 Actual Indirect Costs	7,629.00	49,888.91	49,888.91
2017-2018 Fixed Carry Forward	-220.00	-17,571.47	-17,462.76
Total Indirect Costs	7,849.00	67,460.38	67,351.67
Over/(Under) Recovery	-6,266.29	0.00	-5,875.45

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	7,629.00	49,888.91	49,888.91
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-6,266.29	0.00	-5,875.45
Total Projected Indirect 2021-2022 (Numerator)	13,895.29	49,888.91	55,764.36
Direct Costs	298,624.47	256,364.56	256,364.56
Rate for 2021-2022 **	4.65*	19.46*	21.75**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 32650  
Form R0418**

Verona Township S/D #1F  
3487 SCHOOL ST  
BAD AXE, MI 48413

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	6,165.17	20,017.76	20,017.76
2017-2018 Fixed Carry Forward	0.00	-3,224.97	-3,224.97
Total Indirect Costs	6,165.17	23,242.73	23,242.73
2017-2018 Direct Costs	235,720.98	221,868.39	221,868.39
2019-2020 Rate	2.62*	10.48*	10.48**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	225,819.11	207,483.48	207,483.48
Indirect costs based on rate ** multiplied by actual direct costs	5,916.46	21,744.27	21,744.27
2019-2020 Actual Indirect Costs	7,496.50	25,832.13	25,832.13
2017-2018 Fixed Carry Forward	0.00	-3,224.97	-3,224.97
Total Indirect Costs	7,496.50	29,057.10	29,057.10
Over/(Under) Recovery	-1,580.04	-7,312.83	-7,312.83

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	7,496.50	25,832.13	25,832.13
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-1,580.04	-7,312.83	-7,312.83
Total Projected Indirect 2021-2022 (Numerator)	9,076.54	33,144.96	33,144.96
Direct Costs	225,819.11	207,483.48	207,483.48
Rate for 2021-2022 **	4.02*	15.97*	15.97**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 33000  
Form R0418**

Ingham ISD  
2630 WEST HOWELL RD  
MASON, MI 48854

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	7,629,422.14	9,340,668.89	9,340,668.89
2017-2018 Fixed Carry Forward	0.00	0.00	-1,306,885.26
Total Indirect Costs	7,629,422.14	9,340,668.89	10,647,554.15
2017-2018 Direct Costs	42,153,665.20	40,695,312.65	40,695,312.65
2019-2020 Rate	18.10*	22.95*	26.16**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	43,536,056.18	42,072,487.38	42,072,487.38
Indirect costs based on rate ** multiplied by actual direct costs	6,530,408.43	6,310,873.11	10,518,121.85
2019-2020 Actual Indirect Costs	8,216,711.63	10,045,316.36	10,045,316.36
2017-2018 Fixed Carry Forward	0.00	0.00	-1,306,885.26
Total Indirect Costs	8,216,711.63	10,045,316.36	11,352,201.62
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	8,216,711.63	10,045,316.36	10,045,316.36
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	8,216,711.63	10,045,316.36	10,045,316.36
Direct Costs	43,536,056.18	42,072,487.38	42,072,487.38
Rate for 2021-2022 **	18.87*	23.88*	23.88**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 33010  
Form R0418**

East Lansing School District  
501 BURCHAM DR  
EAST LANSING, MI 48823

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	863,782.27	4,977,917.07	4,977,917.07
2017-2018 Fixed Carry Forward	85,036.95	-266,579.39	-266,061.65
Total Indirect Costs	778,745.32	5,244,496.46	5,243,978.72
2017-2018 Direct Costs	38,643,697.70	34,387,952.20	34,387,952.20
2019-2020 Rate	2.02*	15.25*	15.25**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	40,535,806.46	36,361,625.46	36,361,625.46
Indirect costs based on rate ** multiplied by actual direct costs	818,823.29	5,454,243.82	5,545,147.88
2019-2020 Actual Indirect Costs	1,012,381.20	5,029,779.95	5,029,779.95
2017-2018 Fixed Carry Forward	85,036.95	-266,579.39	-266,061.65
Total Indirect Costs	927,344.25	5,296,359.34	5,295,841.60
Over/(Under) Recovery	-108,520.96	0.00	249,306.28

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,012,381.20	5,029,779.95	5,029,779.95
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-108,520.96	0.00	249,306.28
Total Projected Indirect 2021-2022 (Numerator)	1,120,902.16	5,029,779.95	4,780,473.67
Direct Costs	40,535,806.46	36,361,625.46	36,361,625.46
Rate for 2021-2022 **	2.77*	13.83*	13.15**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 33020  
Form R0418**

Lansing Public School District  
519 WEST KALAMAZOO ST  
LANSING, MI 48933

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	6,095,895.08	20,253,504.32	20,253,504.32
2017-2018 Fixed Carry Forward	-617,225.97	-3,414,446.33	-3,419,161.14
Total Indirect Costs	6,713,121.05	23,667,950.65	23,672,665.46
2017-2018 Direct Costs	124,468,937.62	118,884,750.00	118,884,750.00
2019-2020 Rate	5.39*	19.91*	19.91**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	129,861,922.28	124,715,517.87	124,715,517.87
Indirect costs based on rate ** multiplied by actual direct costs	6,999,557.61	18,707,327.68	24,830,859.61
2019-2020 Actual Indirect Costs	6,341,712.65	20,262,430.42	20,262,430.42
2017-2018 Fixed Carry Forward	-617,225.97	-3,414,446.33	-3,419,161.14
Total Indirect Costs	6,958,938.62	23,676,876.75	23,681,591.56
Over/(Under) Recovery	40,618.99	0.00	1,149,268.05

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	6,341,712.65	20,262,430.42	20,262,430.42
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	40,618.99	0.00	1,149,268.05
Total Projected Indirect 2021-2022 (Numerator)	6,301,093.66	20,262,430.42	19,113,162.37
Direct Costs	129,861,922.28	124,715,517.87	124,715,517.87
Rate for 2021-2022 **	4.85*	16.25*	15.33**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 33040  
Form R0418**

Dansville Schools  
PO BOX 187  
DANSVILLE, MI 48819

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	166,603.88	743,182.05	743,182.05
2017-2018 Fixed Carry Forward	-7,010.28	-103,108.12	-103,110.00
Total Indirect Costs	173,614.16	846,290.17	846,292.05
2017-2018 Direct Costs	7,048,257.64	6,471,679.47	6,471,679.47
2019-2020 Rate	2.46*	13.08*	13.08**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,613,179.02	6,908,374.64	6,908,374.64
Indirect costs based on rate ** multiplied by actual direct costs	187,284.20	903,615.40	903,615.40
2019-2020 Actual Indirect Costs	196,916.46	901,720.84	901,720.84
2017-2018 Fixed Carry Forward	-7,010.28	-103,108.12	-103,110.00
Total Indirect Costs	203,926.74	1,004,828.96	1,004,830.84
Over/(Under) Recovery	-16,642.54	-101,213.56	-101,215.44

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	196,916.46	901,720.84	901,720.84
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-16,642.54	-101,213.56	-101,215.44
Total Projected Indirect 2021-2022 (Numerator)	213,559.00	1,002,934.40	1,002,936.28
Direct Costs	7,613,179.02	6,908,374.64	6,908,374.64
Rate for 2021-2022 **	2.81*	14.52*	14.52**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 33060  
Form R0418**

Haslett Public Schools  
5593 FRANKLIN ST  
HASLETT, MI 48840

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,016,337.41	3,969,076.54	3,969,076.54
2017-2018 Fixed Carry Forward	147,767.38	0.00	365,862.03
Total Indirect Costs	868,570.03	3,969,076.54	3,603,214.51
2017-2018 Direct Costs	29,102,077.28	26,149,338.15	26,149,338.15
2019-2020 Rate	2.98*	15.18*	13.78**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	30,838,647.12	27,700,108.82	27,700,108.82
Indirect costs based on rate ** multiplied by actual direct costs	918,991.68	4,155,016.32	3,817,075.00
2019-2020 Actual Indirect Costs	1,171,099.64	4,309,637.94	4,309,637.94
2017-2018 Fixed Carry Forward	147,767.38	0.00	365,862.03
Total Indirect Costs	1,023,332.26	4,309,637.94	3,943,775.91
Over/(Under) Recovery	-104,340.58	0.00	-126,700.91

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,171,099.64	4,309,637.94	4,309,637.94
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-104,340.58	0.00	-126,700.91
Total Projected Indirect 2021-2022 (Numerator)	1,275,440.22	4,309,637.94	4,436,338.85
Direct Costs	30,838,647.12	27,700,108.82	27,700,108.82
Rate for 2021-2022 **	4.14*	15.56*	16.02**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 33070  
Form R0418**

Holt Public Schools  
5780 HOLT RD  
HOLT, MI 48842

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,742,757.23	6,680,425.95	6,680,425.95
2017-2018 Fixed Carry Forward	144,185.25	523,172.06	523,270.21
Total Indirect Costs	1,598,571.98	6,157,253.89	6,157,155.74
2017-2018 Direct Costs	58,124,642.04	53,638,457.34	53,638,457.34
2019-2020 Rate	2.75*	11.48*	11.48**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	59,570,353.63	55,368,927.38	55,368,927.38
Indirect costs based on rate ** multiplied by actual direct costs	1,638,184.72	6,356,352.86	6,356,352.86
2019-2020 Actual Indirect Costs	1,849,430.57	6,556,652.79	6,556,652.79
2017-2018 Fixed Carry Forward	144,185.25	523,172.06	523,270.21
Total Indirect Costs	1,705,245.32	6,033,480.73	6,033,382.58
Over/(Under) Recovery	-67,060.60	322,872.13	322,970.28

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,849,430.57	6,556,652.79	6,556,652.79
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-67,060.60	322,872.13	322,970.28
Total Projected Indirect 2021-2022 (Numerator)	1,916,491.17	6,233,780.66	6,233,682.51
Direct Costs	59,570,353.63	55,368,927.38	55,368,927.38
Rate for 2021-2022 **	3.22*	11.26*	11.26**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 33100  
Form R0418**

Leslie Public Schools  
4141 HULL RD  
LESLIE, MI 49251

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	381,273.32	1,590,827.63	1,590,827.63
2017-2018 Fixed Carry Forward	-37,868.12	-112,029.71	-112,099.17
Total Indirect Costs	419,141.44	1,702,857.34	1,702,926.80
2017-2018 Direct Costs	13,222,441.03	12,012,886.72	12,012,886.72
2019-2020 Rate	3.17*	14.18*	14.18**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	13,887,814.70	12,847,469.89	12,847,469.89
Indirect costs based on rate ** multiplied by actual direct costs	440,243.73	1,821,771.23	1,821,771.23
2019-2020 Actual Indirect Costs	316,086.62	1,356,431.43	1,356,431.43
2017-2018 Fixed Carry Forward	-37,868.12	-112,029.71	-112,099.17
Total Indirect Costs	353,954.74	1,468,461.14	1,468,530.60
Over/(Under) Recovery	86,288.99	353,310.09	353,240.63

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	316,086.62	1,356,431.43	1,356,431.43
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	86,288.99	353,310.09	353,240.63
Total Projected Indirect 2021-2022 (Numerator)	229,797.63	1,003,121.34	1,003,190.80
Direct Costs	13,887,814.70	12,847,469.89	12,847,469.89
Rate for 2021-2022 **	1.65*	7.81*	7.81**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 33130  
Form R0418**

Mason Public Schools (Ingham)  
201 W ASH ST  
MASON, MI 48854

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	908,395.15	3,664,358.65	3,664,358.65
2017-2018 Fixed Carry Forward	213,981.53	44,799.64	-1,924.15
Total Indirect Costs	694,413.62	3,619,559.01	3,666,282.80
2017-2018 Direct Costs	30,559,676.42	27,618,453.41	27,618,453.41
2019-2020 Rate	2.27*	13.11*	13.27**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	33,279,630.85	30,180,307.36	30,180,307.36
Indirect costs based on rate ** multiplied by actual direct costs	755,447.62	3,956,638.29	4,004,926.79
2019-2020 Actual Indirect Costs	1,023,375.97	3,950,285.71	3,950,285.71
2017-2018 Fixed Carry Forward	213,981.53	44,799.64	-1,924.15
Total Indirect Costs	809,394.44	3,905,486.07	3,952,209.86
Over/(Under) Recovery	-53,946.82	51,152.22	52,716.93

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,023,375.97	3,950,285.71	3,950,285.71
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-53,946.82	51,152.22	52,716.93
Total Projected Indirect 2021-2022 (Numerator)	1,077,322.79	3,899,133.49	3,897,568.78
Direct Costs	33,279,630.85	30,180,307.36	30,180,307.36
Rate for 2021-2022 **	3.24*	12.92*	12.91**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 33170  
Form R0418**

Okemos Public Schools  
4406 OKEMOS RD  
OKEMOS, MI 48864

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,855,811.91	5,946,377.14	5,946,377.14
2017-2018 Fixed Carry Forward	-146,745.06	-381,845.19	-382,049.59
Total Indirect Costs	2,002,556.97	6,328,222.33	6,328,426.73
2017-2018 Direct Costs	46,030,198.90	42,464,216.84	42,464,216.84
2019-2020 Rate	4.35*	14.90*	14.90**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	50,859,844.78	47,254,626.33	47,254,626.33
Indirect costs based on rate ** multiplied by actual direct costs	2,212,403.25	7,040,939.32	7,040,939.32
2019-2020 Actual Indirect Costs	1,916,600.30	6,065,372.05	6,065,372.05
2017-2018 Fixed Carry Forward	-146,745.06	-381,845.19	-382,049.59
Total Indirect Costs	2,063,345.36	6,447,217.24	6,447,421.64
Over/(Under) Recovery	149,057.89	593,722.08	593,517.68

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,916,600.30	6,065,372.05	6,065,372.05
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	149,057.89	593,722.08	593,517.68
Total Projected Indirect 2021-2022 (Numerator)	1,767,542.41	5,471,649.97	5,471,854.37
Direct Costs	50,859,844.78	47,254,626.33	47,254,626.33
Rate for 2021-2022 **	3.48*	11.58*	11.58**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 33200  
Form R0418**

Stockbridge Community Schools  
100 Price Ave Ste A  
STOCKBRIDGE, MI 49285

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	445,468.53	1,508,604.93	1,508,604.93
2017-2018 Fixed Carry Forward	-64,755.94	-95,159.20	-101,144.05
Total Indirect Costs	510,224.47	1,603,764.13	1,609,748.98
2017-2018 Direct Costs	12,812,477.43	11,749,341.03	11,749,341.03
2019-2020 Rate	3.98*	13.65*	13.70**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	12,500,031.02	11,474,931.89	11,474,931.89
Indirect costs based on rate ** multiplied by actual direct costs	497,501.23	1,566,328.20	1,572,065.67
2019-2020 Actual Indirect Costs	360,987.20	1,386,086.33	1,386,086.33
2017-2018 Fixed Carry Forward	-64,755.94	-95,159.20	-101,144.05
Total Indirect Costs	425,743.14	1,481,245.53	1,487,230.38
Over/(Under) Recovery	71,758.09	85,082.67	84,835.29

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	360,987.20	1,386,086.33	1,386,086.33
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	71,758.09	85,082.67	84,835.29
Total Projected Indirect 2021-2022 (Numerator)	289,229.11	1,301,003.66	1,301,251.04
Direct Costs	12,500,031.02	11,474,931.89	11,474,931.89
Rate for 2021-2022 **	2.31*	11.34*	11.34**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 33215  
Form R0418**

Waverly Community Schools  
515 SNOW RD  
LANSING, MI 48917

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,204,034.17	4,791,009.09	4,791,009.09
2017-2018 Fixed Carry Forward	251,577.48	0.00	40,040.31
Total Indirect Costs	952,456.69	4,791,009.09	4,750,968.78
2017-2018 Direct Costs	33,232,212.28	29,471,710.40	29,471,710.40
2019-2020 Rate	2.87*	16.26*	16.12**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	35,791,231.17	32,435,629.23	32,435,629.23
Indirect costs based on rate ** multiplied by actual direct costs	1,027,208.33	4,865,344.38	5,228,623.43
2019-2020 Actual Indirect Costs	1,530,426.33	4,886,028.27	4,886,028.27
2017-2018 Fixed Carry Forward	251,577.48	0.00	40,040.31
Total Indirect Costs	1,278,848.85	4,886,028.27	4,845,987.96
Over/(Under) Recovery	-251,640.52	0.00	382,635.47

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,530,426.33	4,886,028.27	4,886,028.27
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-251,640.52	0.00	382,635.47
Total Projected Indirect 2021-2022 (Numerator)	1,782,066.85	4,886,028.27	4,503,392.80
Direct Costs	35,791,231.17	32,435,629.23	32,435,629.23
Rate for 2021-2022 **	4.98*	15.06*	13.88**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 33220  
Form R0418**

Webberville Community Schools  
309 EAST GRAND RIVER RD  
WEBBERVILLE, MI 48892

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	165,147.27	752,220.44	752,220.44
2017-2018 Fixed Carry Forward	858.91	-26,091.32	-27,011.28
Total Indirect Costs	164,288.36	778,311.76	779,231.72
2017-2018 Direct Costs	5,473,541.00	4,886,467.83	4,886,467.83
2019-2020 Rate	3.00*	15.93*	15.95**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,572,764.19	4,948,948.63	4,948,948.63
Indirect costs based on rate ** multiplied by actual direct costs	167,182.93	742,342.29	789,357.31
2019-2020 Actual Indirect Costs	191,091.17	814,906.73	814,906.73
2017-2018 Fixed Carry Forward	858.91	-26,091.32	-27,011.28
Total Indirect Costs	190,232.26	840,998.05	841,918.01
Over/(Under) Recovery	-23,049.33	0.00	-52,560.70

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	191,091.17	814,906.73	814,906.73
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-23,049.33	0.00	-52,560.70
Total Projected Indirect 2021-2022 (Numerator)	214,140.50	814,906.73	867,467.43
Direct Costs	5,572,764.19	4,948,948.63	4,948,948.63
Rate for 2021-2022 **	3.84*	16.47*	17.53**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 33230  
Form R0418**

Williamston Community Schools  
418 HIGHLAND ST  
WILLIAMSTON, MI 48895

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	272,742.69	2,010,118.06	2,010,118.06
2017-2018 Fixed Carry Forward	6,638.88	-85,759.74	-85,110.36
Total Indirect Costs	266,103.81	2,095,877.80	2,095,228.42
2017-2018 Direct Costs	18,387,715.49	16,650,340.12	16,650,340.12
2019-2020 Rate	1.45*	12.59*	12.58**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	20,044,309.46	17,930,094.26	17,930,094.26
Indirect costs based on rate ** multiplied by actual direct costs	290,642.49	2,257,398.87	2,255,605.86
2019-2020 Actual Indirect Costs	364,428.69	2,478,643.89	2,478,643.89
2017-2018 Fixed Carry Forward	6,638.88	-85,759.74	-85,110.36
Total Indirect Costs	357,789.81	2,564,403.63	2,563,754.25
Over/(Under) Recovery	-67,147.32	-307,004.76	-308,148.39

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	364,428.69	2,478,643.89	2,478,643.89
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-67,147.32	-307,004.76	-308,148.39
Total Projected Indirect 2021-2022 (Numerator)	431,576.01	2,785,648.65	2,786,792.28
Direct Costs	20,044,309.46	17,930,094.26	17,930,094.26
Rate for 2021-2022 **	2.15*	15.54*	15.54**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 33901  
Form R0418**

Cole Academy  
1915 WEST MOUNT HOPE AVE  
LANSING, MI 48910

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	104,948.37	219,879.16	219,879.16
2017-2018 Fixed Carry Forward	-7,411.60	-2,052.90	-1,615.66
Total Indirect Costs	112,359.97	221,932.06	221,494.82
2017-2018 Direct Costs	1,633,942.34	1,519,011.55	1,519,011.55
2019-2020 Rate	6.88*	14.61*	14.58**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,322,499.84	2,145,082.19	2,145,082.19
Indirect costs based on rate ** multiplied by actual direct costs	159,787.99	313,396.51	312,752.98
2019-2020 Actual Indirect Costs	127,476.89	304,894.54	304,894.54
2017-2018 Fixed Carry Forward	-7,411.60	-2,052.90	-1,615.66
Total Indirect Costs	134,888.49	306,947.44	306,510.20
Over/(Under) Recovery	24,899.50	6,449.07	6,242.78

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	127,476.89	304,894.54	304,894.54
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	24,899.50	6,449.07	6,242.78
Total Projected Indirect 2021-2022 (Numerator)	102,577.39	298,445.47	298,651.76
Direct Costs	2,322,499.84	2,145,082.19	2,145,082.19
Rate for 2021-2022 **	4.42*	13.91*	13.92**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 33904  
Form R0418**

Mid-Michigan Leadership Academy  
730 WEST MAPLE ST  
LANSING, MI 48906

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	230,701.20	499,979.81	499,979.81
2017-2018 Fixed Carry Forward	25,313.69	0.00	33,734.94
Total Indirect Costs	205,387.51	499,979.81	466,244.87
2017-2018 Direct Costs	3,106,414.66	2,837,136.05	2,837,136.05
2019-2020 Rate	6.61*	17.62*	16.43**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,113,318.00	2,760,334.00	2,760,334.00
Indirect costs based on rate ** multiplied by actual direct costs	205,790.32	414,050.10	453,522.88
2019-2020 Actual Indirect Costs	87,928.00	440,912.00	440,912.00
2017-2018 Fixed Carry Forward	25,313.69	0.00	33,734.94
Total Indirect Costs	62,614.31	440,912.00	407,177.06
Over/(Under) Recovery	143,176.01	0.00	46,345.82

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	87,928.00	440,912.00	440,912.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	143,176.01	0.00	46,345.82
Total Projected Indirect 2021-2022 (Numerator)	-55,248.01	440,912.00	394,566.18
Direct Costs	3,113,318.00	2,760,334.00	2,760,334.00
Rate for 2021-2022 **	0.00*	15.97*	14.29**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 33906  
Form R0418**

White Pine Academy  
510 RUSSELL ST  
LESLIE, MI 49251

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	34,817.95	97,905.15	97,905.15
2017-2018 Fixed Carry Forward	-4,756.45	0.00	-16,632.56
Total Indirect Costs	39,574.40	97,905.15	114,537.71
2017-2018 Direct Costs	514,350.90	451,263.70	451,263.70
2019-2020 Rate	7.69*	21.70*	25.38**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	459,913.13	395,109.71	395,109.71
Indirect costs based on rate ** multiplied by actual direct costs	35,367.32	59,266.46	98,777.43
2019-2020 Actual Indirect Costs	29,943.26	94,746.68	94,746.68
2017-2018 Fixed Carry Forward	-4,756.45	0.00	-16,632.56
Total Indirect Costs	34,699.71	94,746.68	111,379.24
Over/(Under) Recovery	667.61	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	29,943.26	94,746.68	94,746.68
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	667.61	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	29,275.65	94,746.68	94,746.68
Direct Costs	459,913.13	395,109.71	395,109.71
Rate for 2021-2022 **	6.37*	23.98*	23.98**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 33909  
Form R0418**

Windemere Park Charter Academy  
3100 W SAGINAW ST  
LANSING, MI 48917

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	395,653.00	1,747,827.00	1,747,827.00
2017-2018 Fixed Carry Forward	12,004.11	0.00	0.00
Total Indirect Costs	383,648.89	1,747,827.00	1,747,827.00
2017-2018 Direct Costs	5,945,812.00	4,593,638.00	4,593,638.00
2019-2020 Rate	6.45*	38.05*	38.05**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,163,966.00	4,796,090.00	4,796,090.00
Indirect costs based on rate ** multiplied by actual direct costs	397,575.81	719,413.50	1,199,022.50
2019-2020 Actual Indirect Costs	304,683.00	1,672,559.00	1,672,559.00
2017-2018 Fixed Carry Forward	12,004.11	0.00	0.00
Total Indirect Costs	292,678.89	1,672,559.00	1,672,559.00
Over/(Under) Recovery	104,896.92	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	304,683.00	1,672,559.00	1,672,559.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	104,896.92	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	199,786.08	1,672,559.00	1,672,559.00
Direct Costs	6,163,966.00	4,796,090.00	4,796,090.00
Rate for 2021-2022 **	3.24*	34.87*	34.87**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 33910  
Form R0418**

Lansing Charter Academy  
3300 EXPRESS CT  
LANSING, MI 48910

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	249,726.00	1,723,389.00	1,723,389.00
2017-2018 Fixed Carry Forward	210,947.49	0.00	0.00
Total Indirect Costs	38,778.51	1,723,389.00	1,723,389.00
2017-2018 Direct Costs	6,634,996.00	5,161,333.00	5,161,333.00
2019-2020 Rate	0.58*	33.39*	33.39**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,999,400.00	4,505,403.00	4,505,403.00
Indirect costs based on rate ** multiplied by actual direct costs	34,796.52	675,810.45	1,126,350.75
2019-2020 Actual Indirect Costs	219,595.00	1,713,592.00	1,713,592.00
2017-2018 Fixed Carry Forward	210,947.49	0.00	0.00
Total Indirect Costs	8,647.51	1,713,592.00	1,713,592.00
Over/(Under) Recovery	26,149.01	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	219,595.00	1,713,592.00	1,713,592.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	26,149.01	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	193,445.99	1,713,592.00	1,713,592.00
Direct Costs	5,999,400.00	4,505,403.00	4,505,403.00
Rate for 2021-2022 **	3.22*	38.03*	38.03**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 33911  
Form R0418**

Michigan Connections Academy  
3950 HERITAGE AVE STE 100  
OKEMOS, MI 48864

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,826,968.96	2,102,223.47	2,102,223.47
2017-2018 Fixed Carry Forward	0.00	0.00	48,926.84
Total Indirect Costs	1,826,968.96	2,102,223.47	2,053,296.63
2017-2018 Direct Costs	11,876,161.45	11,600,906.94	11,600,906.94
2019-2020 Rate	15.38*	18.12*	17.70**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	11,743,542.57	11,467,312.28	11,467,312.28
Indirect costs based on rate ** multiplied by actual direct costs	1,761,531.39	1,720,096.84	2,029,714.27
2019-2020 Actual Indirect Costs	1,692,236.91	1,968,467.20	1,968,467.20
2017-2018 Fixed Carry Forward	0.00	0.00	48,926.84
Total Indirect Costs	1,692,236.91	1,968,467.20	1,919,540.36
Over/(Under) Recovery	0.00	0.00	110,173.91

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,692,236.91	1,968,467.20	1,968,467.20
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	110,173.91
Total Projected Indirect 2021-2022 (Numerator)	1,692,236.91	1,968,467.20	1,858,293.29
Direct Costs	11,743,542.57	11,467,312.28	11,467,312.28
Rate for 2021-2022 **	14.41*	17.17*	16.21**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 33913  
Form R0418**

NexTech High School of Lansing  
2175 University Park Drive  
Okemos, MI 48864

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	28,721.00	351,938.00	351,938.00
2017-2018 Fixed Carry Forward	61,575.65	0.00	-98,072.54
Total Indirect Costs	-32,854.65	351,938.00	450,010.54
2017-2018 Direct Costs	1,833,422.00	1,510,205.00	1,510,205.00
2019-2020 Rate	0.00*	23.30*	29.80**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,319,207.00	977,211.00	977,211.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	146,581.65	244,302.75
2019-2020 Actual Indirect Costs	14,255.00	356,251.00	356,251.00
2017-2018 Fixed Carry Forward	61,575.65	0.00	-98,072.54
Total Indirect Costs	-47,320.65	356,251.00	454,323.54
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	14,255.00	356,251.00	356,251.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	14,255.00	356,251.00	356,251.00
Direct Costs	1,319,207.00	977,211.00	977,211.00
Rate for 2021-2022 **	1.08*	36.46*	36.46**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 33914  
Form R0418**

Great Lakes Learning Academy  
2875 EYDE PKWY  
EAST LANSING, MI 48823

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	698,774.35	803,196.72	803,196.72
2017-2018 Fixed Carry Forward	-148,061.61	-141,184.66	-141,184.66
Total Indirect Costs	846,835.96	944,381.38	944,381.38
2017-2018 Direct Costs	7,383,592.14	7,279,169.77	7,279,169.77
2019-2020 Rate	11.47*	12.97*	12.97**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	8,516,204.41	8,274,835.96	8,274,835.96
Indirect costs based on rate ** multiplied by actual direct costs	976,808.65	1,073,246.22	1,073,246.22
2019-2020 Actual Indirect Costs	645,849.23	887,217.68	887,217.68
2017-2018 Fixed Carry Forward	-148,061.61	-141,184.66	-141,184.66
Total Indirect Costs	793,910.84	1,028,402.34	1,028,402.34
Over/(Under) Recovery	182,897.81	44,843.88	44,843.88

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	645,849.23	887,217.68	887,217.68
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	182,897.81	44,843.88	44,843.88
Total Projected Indirect 2021-2022 (Numerator)	462,951.42	842,373.80	842,373.80
Direct Costs	8,516,204.41	8,274,835.96	8,274,835.96
Rate for 2021-2022 **	5.44*	10.18*	10.18**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 33915  
Form R0418**

Blended Learning Academies Credit Recovery High  
School  
1754 E CLARK RD  
LANSING, MI 48906

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	185,245.13	285,137.07	285,137.07
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	185,245.13	285,137.07	285,137.07
2017-2018 Direct Costs	588,465.01	488,573.07	488,573.07
2019-2020 Rate	31.48*	58.36*	58.36**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	870,931.15	728,231.21	728,231.21
Indirect costs based on rate ** multiplied by actual direct costs	130,639.67	109,234.68	182,057.80
2019-2020 Actual Indirect Costs	252,064.02	394,763.96	394,763.96
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	252,064.02	394,763.96	394,763.96
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	252,064.02	394,763.96	394,763.96
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	252,064.02	394,763.96	394,763.96
Direct Costs	870,931.15	728,231.21	728,231.21
Rate for 2021-2022 **	28.94*	54.21*	54.21**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 34000  
Form R0418**

Ionias ISD  
2191 HARWOOD RD  
IONIA, MI 48846

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,397,735.88	1,950,257.21	1,950,257.21
2017-2018 Fixed Carry Forward	-109,370.62	-127,544.40	-127,544.40
Total Indirect Costs	1,507,106.50	2,077,801.61	2,077,801.61
2017-2018 Direct Costs	22,539,312.32	21,986,790.99	21,986,790.99
2019-2020 Rate	6.69*	9.45*	9.45**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	21,702,469.09	21,102,315.59	21,102,315.59
Indirect costs based on rate ** multiplied by actual direct costs	1,451,895.18	1,994,168.82	1,994,168.82
2019-2020 Actual Indirect Costs	1,601,313.98	2,201,467.48	2,201,467.48
2017-2018 Fixed Carry Forward	-109,370.62	-127,544.40	-127,544.40
Total Indirect Costs	1,710,684.60	2,329,011.88	2,329,011.88
Over/(Under) Recovery	-258,789.42	-334,843.06	-334,843.06

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,601,313.98	2,201,467.48	2,201,467.48
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-258,789.42	-334,843.06	-334,843.06
Total Projected Indirect 2021-2022 (Numerator)	1,860,103.40	2,536,310.54	2,536,310.54
Direct Costs	21,702,469.09	21,102,315.59	21,102,315.59
Rate for 2021-2022 **	8.57*	12.02*	12.02**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 34010  
Form R0418**

Ionia Public Schools  
250 EAST TUTTLE RD  
IONIA, MI 48846

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	784,869.23	3,240,041.00	3,240,041.00
2017-2018 Fixed Carry Forward	-41,571.65	-478,752.87	-478,059.22
Total Indirect Costs	826,440.88	3,718,793.87	3,718,100.22
2017-2018 Direct Costs	24,969,688.60	23,004,712.37	23,004,712.37
2019-2020 Rate	3.31*	16.17*	16.16**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	28,871,719.86	26,738,413.76	26,738,413.76
Indirect costs based on rate ** multiplied by actual direct costs	955,653.93	4,010,762.06	4,320,927.66
2019-2020 Actual Indirect Costs	1,053,169.75	3,186,475.85	3,186,475.85
2017-2018 Fixed Carry Forward	-41,571.65	-478,752.87	-478,059.22
Total Indirect Costs	1,094,741.40	3,665,228.72	3,664,535.07
Over/(Under) Recovery	-139,087.47	0.00	656,392.59

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,053,169.75	3,186,475.85	3,186,475.85
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-139,087.47	0.00	656,392.59
Total Projected Indirect 2021-2022 (Numerator)	1,192,257.22	3,186,475.85	2,530,083.26
Direct Costs	28,871,719.86	26,738,413.76	26,738,413.76
Rate for 2021-2022 **	4.13*	11.92*	9.46**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 34080  
Form R0418**

Belding Area School District  
850 HALL ST  
BELDING, MI 48809

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	659,772.43	2,223,743.70	2,223,743.70
2017-2018 Fixed Carry Forward	31,754.60	144,050.41	144,147.54
Total Indirect Costs	628,017.83	2,079,693.29	2,079,596.16
2017-2018 Direct Costs	17,660,464.18	16,096,492.91	16,096,492.91
2019-2020 Rate	3.56*	12.92*	12.92**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	18,577,727.32	16,952,926.14	16,952,926.14
Indirect costs based on rate ** multiplied by actual direct costs	661,367.09	2,190,318.06	2,190,318.06
2019-2020 Actual Indirect Costs	724,487.22	2,349,288.40	2,349,288.40
2017-2018 Fixed Carry Forward	31,754.60	144,050.41	144,147.54
Total Indirect Costs	692,732.62	2,205,237.99	2,205,140.86
Over/(Under) Recovery	-31,365.53	-14,919.93	-14,822.80

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	724,487.22	2,349,288.40	2,349,288.40
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-31,365.53	-14,919.93	-14,822.80
Total Projected Indirect 2021-2022 (Numerator)	755,852.75	2,364,208.33	2,364,111.20
Direct Costs	18,577,727.32	16,952,926.14	16,952,926.14
Rate for 2021-2022 **	4.07*	13.95*	13.95**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 34090  
Form R0418**

Lakewood Public Schools  
223 W BROADWAY ST  
WOODLAND, MI 48897

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	695,240.37	2,342,719.34	2,342,719.34
2017-2018 Fixed Carry Forward	-176,036.93	-355,728.27	-358,314.33
Total Indirect Costs	871,277.30	2,698,447.61	2,701,033.67
2017-2018 Direct Costs	16,431,638.75	14,784,159.78	14,784,159.78
2019-2020 Rate	5.30*	18.25*	18.27**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	17,538,743.81	15,955,758.75	15,955,758.75
Indirect costs based on rate ** multiplied by actual direct costs	929,553.42	2,393,363.81	2,915,117.12
2019-2020 Actual Indirect Costs	656,613.41	2,239,598.47	2,239,598.47
2017-2018 Fixed Carry Forward	-176,036.93	-355,728.27	-358,314.33
Total Indirect Costs	832,650.34	2,595,326.74	2,597,912.80
Over/(Under) Recovery	96,903.08	0.00	317,204.32

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	656,613.41	2,239,598.47	2,239,598.47
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	96,903.08	0.00	317,204.32
Total Projected Indirect 2021-2022 (Numerator)	559,710.33	2,239,598.47	1,922,394.15
Direct Costs	17,538,743.81	15,955,758.75	15,955,758.75
Rate for 2021-2022 **	3.19*	14.04*	12.05**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 34110  
Form R0418**

Portland Public Schools  
1100 IONIA RD  
PORTLAND, MI 48875

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	649,993.26	2,031,498.82	2,031,498.82
2017-2018 Fixed Carry Forward	17,270.93	129,062.87	127,698.08
Total Indirect Costs	632,722.33	1,902,435.95	1,903,800.74
2017-2018 Direct Costs	18,389,258.30	17,007,752.74	17,007,752.74
2019-2020 Rate	3.44*	11.19*	11.19**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	19,780,414.84	18,226,719.09	18,226,719.09
Indirect costs based on rate ** multiplied by actual direct costs	680,446.27	2,039,569.87	2,039,569.87
2019-2020 Actual Indirect Costs	575,198.64	2,128,894.39	2,128,894.39
2017-2018 Fixed Carry Forward	17,270.93	129,062.87	127,698.08
Total Indirect Costs	557,927.71	1,999,831.52	2,001,196.31
Over/(Under) Recovery	122,518.56	39,738.35	38,373.56

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	575,198.64	2,128,894.39	2,128,894.39
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	122,518.56	39,738.35	38,373.56
Total Projected Indirect 2021-2022 (Numerator)	452,680.08	2,089,156.04	2,090,520.83
Direct Costs	19,780,414.84	18,226,719.09	18,226,719.09
Rate for 2021-2022 **	2.29*	11.46*	11.47**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 34120  
Form R0418**

Saranac Community Schools  
225 PLEASANT ST  
SARANAC, MI 48881

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	296,736.95	1,045,263.94	1,045,263.94
2017-2018 Fixed Carry Forward	-10,769.92	-18,005.84	-18,430.79
Total Indirect Costs	307,506.87	1,063,269.78	1,063,694.73
2017-2018 Direct Costs	8,236,886.99	7,488,360.00	7,488,360.00
2019-2020 Rate	3.73*	14.20*	14.20**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	8,415,126.09	7,744,690.09	7,744,690.09
Indirect costs based on rate ** multiplied by actual direct costs	313,884.20	1,099,745.99	1,099,745.99
2019-2020 Actual Indirect Costs	314,309.76	984,745.76	984,745.76
2017-2018 Fixed Carry Forward	-10,769.92	-18,005.84	-18,430.79
Total Indirect Costs	325,079.68	1,002,751.60	1,003,176.55
Over/(Under) Recovery	-11,195.48	96,994.39	96,569.44

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	314,309.76	984,745.76	984,745.76
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-11,195.48	96,994.39	96,569.44
Total Projected Indirect 2021-2022 (Numerator)	325,505.24	887,751.37	888,176.32
Direct Costs	8,415,126.09	7,744,690.09	7,744,690.09
Rate for 2021-2022 **	3.87*	11.46*	11.47**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 34140  
Form R0418**

Berlin Township S/D #3  
6679 SOUTH STATE RD  
IONIA, MI 48846

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	716.00	18,128.00	18,128.00
2017-2018 Fixed Carry Forward	154.96	1,889.04	6,244.63
Total Indirect Costs	561.04	16,238.96	11,883.37
2017-2018 Direct Costs	207,688.00	190,276.00	190,276.00
2019-2020 Rate	0.27*	8.53*	6.25**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	157,397.89	141,810.60	141,810.60
Indirect costs based on rate ** multiplied by actual direct costs	424.97	12,096.44	8,863.16
2019-2020 Actual Indirect Costs	8,521.15	24,108.44	24,108.44
2017-2018 Fixed Carry Forward	154.96	1,889.04	6,244.63
Total Indirect Costs	8,366.19	22,219.40	17,863.81
Over/(Under) Recovery	-7,941.22	-10,122.96	-9,000.65

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	8,521.15	24,108.44	24,108.44
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-7,941.22	-10,122.96	-9,000.65
Total Projected Indirect 2021-2022 (Numerator)	16,462.37	34,231.40	33,109.09
Direct Costs	157,397.89	141,810.60	141,810.60
Rate for 2021-2022 **	10.46*	24.14*	23.35**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 34340  
Form R0418**

Easton Township S/D #6  
1779 HAYNOR RD  
IONIA, MI 48846

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	5,607.53	22,543.03	22,543.03
2017-2018 Fixed Carry Forward	-1,211.49	7,081.57	7,081.57
Total Indirect Costs	6,819.02	15,461.46	15,461.46
2017-2018 Direct Costs	278,230.37	261,294.87	261,294.87
2019-2020 Rate	2.45*	5.92*	5.92**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	201,593.45	185,120.55	185,120.55
Indirect costs based on rate ** multiplied by actual direct costs	4,939.04	10,959.14	10,959.14
2019-2020 Actual Indirect Costs	8,237.63	24,710.53	24,710.53
2017-2018 Fixed Carry Forward	-1,211.49	7,081.57	7,081.57
Total Indirect Costs	9,449.12	17,628.96	17,628.96
Over/(Under) Recovery	-4,510.08	-6,669.82	-6,669.82

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	8,237.63	24,710.53	24,710.53
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-4,510.08	-6,669.82	-6,669.82
Total Projected Indirect 2021-2022 (Numerator)	12,747.71	31,380.35	31,380.35
Direct Costs	201,593.45	185,120.55	185,120.55
Rate for 2021-2022 **	6.32*	16.95*	16.95**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 34360  
Form R0418**

Ionia Township S/D #2  
2120 NORTH STATE RD  
IONIA, MI 48846

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	5,340.87	17,794.18	17,794.18
2017-2018 Fixed Carry Forward	-295.29	0.00	5,631.58
Total Indirect Costs	5,636.16	17,794.18	12,162.60
2017-2018 Direct Costs	178,289.19	165,835.88	165,835.88
2019-2020 Rate	3.16*	10.73*	7.33**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	172,420.60	161,275.30	161,275.30
Indirect costs based on rate ** multiplied by actual direct costs	5,448.49	17,304.84	11,821.48
2019-2020 Actual Indirect Costs	7,771.24	18,916.54	18,916.54
2017-2018 Fixed Carry Forward	-295.29	0.00	5,631.58
Total Indirect Costs	8,066.53	18,916.54	13,284.96
Over/(Under) Recovery	-2,618.04	-1,611.70	-1,463.48

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	7,771.24	18,916.54	18,916.54
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-2,618.04	-1,611.70	-1,463.48
Total Projected Indirect 2021-2022 (Numerator)	10,389.28	20,528.24	20,380.02
Direct Costs	172,420.60	161,275.30	161,275.30
Rate for 2021-2022 **	6.03*	12.73*	12.64**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 35000  
Form R0418**

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27 NORTH REMPert RD  
TAWAS CITY, MI 48763

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	297,158.21	498,615.49	498,615.49
2017-2018 Fixed Carry Forward	89,892.51	90,547.20	90,547.20
Total Indirect Costs	207,265.70	408,068.29	408,068.29
2017-2018 Direct Costs	6,369,540.37	6,168,083.09	6,168,083.09
2019-2020 Rate	3.25*	6.62*	6.62**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,291,135.02	7,089,607.21	7,089,607.21
Indirect costs based on rate ** multiplied by actual direct costs	236,961.89	469,332.00	469,332.00
2019-2020 Actual Indirect Costs	266,100.23	467,628.04	467,628.04
2017-2018 Fixed Carry Forward	89,892.51	90,547.20	90,547.20
Total Indirect Costs	176,207.72	377,080.84	377,080.84
Over/(Under) Recovery	60,754.17	92,251.16	92,251.16

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	266,100.23	467,628.04	467,628.04
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	60,754.17	92,251.16	92,251.16
Total Projected Indirect 2021-2022 (Numerator)	205,346.06	375,376.88	375,376.88
Direct Costs	7,291,135.02	7,089,607.21	7,089,607.21
Rate for 2021-2022 **	2.82*	5.29*	5.29**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 35010  
Form R0418**

Oscoda Area Schools  
P.O. Box 694  
Oscoda, MI 48750

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	350,469.91	1,471,764.15	1,471,764.15
2017-2018 Fixed Carry Forward	-9,508.01	-70,688.83	-70,447.42
Total Indirect Costs	359,977.92	1,542,452.98	1,542,211.57
2017-2018 Direct Costs	11,980,168.34	10,858,874.10	10,858,874.10
2019-2020 Rate	3.00*	14.20*	14.20**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	12,305,232.09	11,174,089.77	11,174,089.77
Indirect costs based on rate ** multiplied by actual direct costs	369,156.96	1,586,720.75	1,586,720.75
2019-2020 Actual Indirect Costs	405,233.65	1,536,375.97	1,536,375.97
2017-2018 Fixed Carry Forward	-9,508.01	-70,688.83	-70,447.42
Total Indirect Costs	414,741.66	1,607,064.80	1,606,823.39
Over/(Under) Recovery	-45,584.70	-20,344.05	-20,102.64

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	405,233.65	1,536,375.97	1,536,375.97
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-45,584.70	-20,344.05	-20,102.64
Total Projected Indirect 2021-2022 (Numerator)	450,818.35	1,556,720.02	1,556,478.61
Direct Costs	12,305,232.09	11,174,089.77	11,174,089.77
Rate for 2021-2022 **	3.66*	13.93*	13.93**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 35020  
Form R0418**

Hale Area Schools  
200 WEST MAIN ST  
HALE, MI 48739

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	358,078.71	699,398.05	699,398.05
2017-2018 Fixed Carry Forward	-59,978.37	0.00	-65,074.81
Total Indirect Costs	418,057.08	699,398.05	764,472.86
2017-2018 Direct Costs	3,621,170.65	3,279,851.31	3,279,851.31
2019-2020 Rate	11.54*	21.32*	23.31**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,653,968.70	3,326,718.63	3,326,718.63
Indirect costs based on rate ** multiplied by actual direct costs	421,667.99	499,007.79	775,458.11
2019-2020 Actual Indirect Costs	342,647.00	669,897.07	669,897.07
2017-2018 Fixed Carry Forward	-59,978.37	0.00	-65,074.81
Total Indirect Costs	402,625.37	669,897.07	734,971.88
Over/(Under) Recovery	19,042.62	0.00	40,486.23

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	342,647.00	669,897.07	669,897.07
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	19,042.62	0.00	40,486.23
Total Projected Indirect 2021-2022 (Numerator)	323,604.38	669,897.07	629,410.84
Direct Costs	3,653,968.70	3,326,718.63	3,326,718.63
Rate for 2021-2022 **	8.86*	20.14*	18.92**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 35030  
Form R0418**

Tawas Area Schools  
245 WEST M 55  
TAWAS CITY, MI 48763

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	564,784.61	1,659,255.35	1,659,255.35
2017-2018 Fixed Carry Forward	-93,559.13	-235,908.79	-235,602.59
Total Indirect Costs	658,343.74	1,895,164.14	1,894,857.94
2017-2018 Direct Costs	11,006,354.85	9,911,884.11	9,911,884.11
2019-2020 Rate	5.98*	19.12*	19.12**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	11,663,493.09	10,609,128.93	10,609,128.93
Indirect costs based on rate ** multiplied by actual direct costs	697,476.89	1,591,369.34	2,028,465.45
2019-2020 Actual Indirect Costs	666,751.75	1,721,115.91	1,721,115.91
2017-2018 Fixed Carry Forward	-93,559.13	-235,908.79	-235,602.59
Total Indirect Costs	760,310.88	1,957,024.70	1,956,718.50
Over/(Under) Recovery	-62,833.99	0.00	71,746.95

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	666,751.75	1,721,115.91	1,721,115.91
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-62,833.99	0.00	71,746.95
Total Projected Indirect 2021-2022 (Numerator)	729,585.74	1,721,115.91	1,649,368.96
Direct Costs	11,663,493.09	10,609,128.93	10,609,128.93
Rate for 2021-2022 **	6.26*	16.22*	15.55**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 35040  
Form R0418**

Whittemore-Prescott Area Schools  
P.O. Box 250  
Whittemore, MI 48770

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	168,666.00	821,087.13	821,087.13
2017-2018 Fixed Carry Forward	45,629.21	71,254.04	71,388.53
Total Indirect Costs	123,036.79	749,833.09	749,698.60
2017-2018 Direct Costs	7,775,771.05	7,123,349.92	7,123,349.92
2019-2020 Rate	1.58*	10.53*	10.52**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,885,823.99	7,246,729.29	7,246,729.29
Indirect costs based on rate ** multiplied by actual direct costs	124,596.02	763,080.59	762,355.92
2019-2020 Actual Indirect Costs	187,341.97	826,436.67	826,436.67
2017-2018 Fixed Carry Forward	45,629.21	71,254.04	71,388.53
Total Indirect Costs	141,712.76	755,182.63	755,048.14
Over/(Under) Recovery	-17,116.74	7,897.96	7,307.78

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	187,341.97	826,436.67	826,436.67
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-17,116.74	7,897.96	7,307.78
Total Projected Indirect 2021-2022 (Numerator)	204,458.71	818,538.71	819,128.89
Direct Costs	7,885,823.99	7,246,729.29	7,246,729.29
Rate for 2021-2022 **	2.59*	11.30*	11.30**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 35902  
Form R0418**

Alternative Educational Academy of Iosco County  
40 W M 55  
TAWAS CITY, MI 48763

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	4,034.00	51,635.00	51,635.00
2017-2018 Fixed Carry Forward	-2,399.17	11,131.17	11,131.17
Total Indirect Costs	6,433.17	40,503.83	40,503.83
2017-2018 Direct Costs	817,416.00	769,815.00	769,815.00
2019-2020 Rate	0.79*	5.26*	5.26**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,014,828.00	972,579.00	972,579.00
Indirect costs based on rate ** multiplied by actual direct costs	8,017.14	51,157.66	51,157.66
2019-2020 Actual Indirect Costs	7,960.00	50,209.00	50,209.00
2017-2018 Fixed Carry Forward	-2,399.17	11,131.17	11,131.17
Total Indirect Costs	10,359.17	39,077.83	39,077.83
Over/(Under) Recovery	-2,342.03	12,079.83	12,079.83

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	7,960.00	50,209.00	50,209.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-2,342.03	12,079.83	12,079.83
Total Projected Indirect 2021-2022 (Numerator)	10,302.03	38,129.17	38,129.17
Direct Costs	1,014,828.00	972,579.00	972,579.00
Rate for 2021-2022 **	1.02*	3.92*	3.92**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 36015  
Form R0418**

Forest Park School District  
801 FOREST PKWY  
CRYSTAL FALLS, MI 49920

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	105,664.99	548,824.30	548,824.30
2017-2018 Fixed Carry Forward	37,715.56	33,773.77	33,545.97
Total Indirect Costs	67,949.43	515,050.53	515,278.33
2017-2018 Direct Costs	4,476,739.38	4,033,580.07	4,033,580.07
2019-2020 Rate	1.52*	12.77*	12.77**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	4,827,677.47	4,456,450.41	4,456,450.41
Indirect costs based on rate ** multiplied by actual direct costs	73,380.70	569,088.72	569,088.72
2019-2020 Actual Indirect Costs	153,561.65	524,788.71	524,788.71
2017-2018 Fixed Carry Forward	37,715.56	33,773.77	33,545.97
Total Indirect Costs	115,846.09	491,014.94	491,242.74
Over/(Under) Recovery	-42,465.39	78,073.78	77,845.98

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	153,561.65	524,788.71	524,788.71
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-42,465.39	78,073.78	77,845.98
Total Projected Indirect 2021-2022 (Numerator)	196,027.04	446,714.93	446,942.73
Direct Costs	4,827,677.47	4,456,450.41	4,456,450.41
Rate for 2021-2022 **	4.06*	10.02*	10.03**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 36025  
Form R0418**

West Iron County Public Schools  
601 GARFIELD AVE  
IRON RIVER, MI 49935

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	393,036.85	1,169,922.70	1,169,922.70
2017-2018 Fixed Carry Forward	-232,302.16	-187,724.41	-187,885.62
Total Indirect Costs	625,339.01	1,357,647.11	1,357,808.32
2017-2018 Direct Costs	8,254,712.03	7,477,826.18	7,477,826.18
2019-2020 Rate	7.58*	18.16*	18.16**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	11,012,790.97	10,136,823.34	10,136,823.34
Indirect costs based on rate ** multiplied by actual direct costs	834,769.56	1,520,523.50	1,840,847.12
2019-2020 Actual Indirect Costs	432,671.66	1,308,639.29	1,308,639.29
2017-2018 Fixed Carry Forward	-232,302.16	-187,724.41	-187,885.62
Total Indirect Costs	664,973.82	1,496,363.70	1,496,524.91
Over/(Under) Recovery	169,795.74	0.00	344,322.21

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	432,671.66	1,308,639.29	1,308,639.29
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	169,795.74	0.00	344,322.21
Total Projected Indirect 2021-2022 (Numerator)	262,875.92	1,308,639.29	964,317.08
Direct Costs	11,012,790.97	10,136,823.34	10,136,823.34
Rate for 2021-2022 **	2.39*	12.91*	9.51**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 37010  
Form R0418**

Mt. Pleasant City School District  
720 NORTH KINNEY AVE  
MOUNT PLEASANT, MI 48858

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,238,765.25	4,059,818.05	4,059,818.05
2017-2018 Fixed Carry Forward	172,561.65	5,210.43	3,700.88
Total Indirect Costs	1,066,203.60	4,054,607.62	4,056,117.17
2017-2018 Direct Costs	40,737,314.15	37,733,614.35	37,733,614.35
2019-2020 Rate	2.62*	10.75*	10.75**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	42,096,142.81	39,270,116.09	39,270,116.09
Indirect costs based on rate ** multiplied by actual direct costs	1,102,918.94	4,221,537.48	4,221,537.48
2019-2020 Actual Indirect Costs	1,236,075.01	3,880,734.79	3,880,734.79
2017-2018 Fixed Carry Forward	172,561.65	5,210.43	3,700.88
Total Indirect Costs	1,063,513.36	3,875,524.36	3,877,033.91
Over/(Under) Recovery	39,405.58	346,013.12	344,503.57

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,236,075.01	3,880,734.79	3,880,734.79
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	39,405.58	346,013.12	344,503.57
Total Projected Indirect 2021-2022 (Numerator)	1,196,669.43	3,534,721.67	3,536,231.22
Direct Costs	42,096,142.81	39,270,116.09	39,270,116.09
Rate for 2021-2022 **	2.84*	9.00*	9.00**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 37040  
Form R0418**

Beal City Public Schools  
3180 WEST BEAL CITY RD  
MT PLEASANT, MI 48858

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	245,350.34	667,202.87	667,202.87
2017-2018 Fixed Carry Forward	-22,681.66	-1,877.78	-7,729.74
Total Indirect Costs	268,032.00	669,080.65	674,932.61
2017-2018 Direct Costs	6,212,323.31	5,790,470.78	5,790,470.78
2019-2020 Rate	4.31*	11.55*	11.66**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,719,194.43	6,233,162.78	6,233,162.78
Indirect costs based on rate ** multiplied by actual direct costs	289,597.28	719,930.30	726,786.78
2019-2020 Actual Indirect Costs	268,965.12	754,996.77	754,996.77
2017-2018 Fixed Carry Forward	-22,681.66	-1,877.78	-7,729.74
Total Indirect Costs	291,646.78	756,874.55	762,726.51
Over/(Under) Recovery	-2,049.50	-36,944.25	-35,939.73

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	268,965.12	754,996.77	754,996.77
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-2,049.50	-36,944.25	-35,939.73
Total Projected Indirect 2021-2022 (Numerator)	271,014.62	791,941.02	790,936.50
Direct Costs	6,719,194.43	6,233,162.78	6,233,162.78
Rate for 2021-2022 **	4.03*	12.71*	12.69**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 37060  
Form R0418**

Shepherd Public Schools  
P.O. Box 219  
Shepherd, MI 48883

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	506,376.31	2,428,367.87	2,428,367.87
2017-2018 Fixed Carry Forward	-5,029.79	-361,492.45	-365,137.15
Total Indirect Costs	511,406.10	2,789,860.32	2,793,505.02
2017-2018 Direct Costs	16,611,937.69	14,689,946.13	14,689,946.13
2019-2020 Rate	3.08*	18.99*	19.02**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	17,706,706.69	15,907,747.38	15,907,747.38
Indirect costs based on rate ** multiplied by actual direct costs	545,366.57	2,386,162.11	3,025,653.55
2019-2020 Actual Indirect Costs	513,060.36	2,312,019.67	2,312,019.67
2017-2018 Fixed Carry Forward	-5,029.79	-361,492.45	-365,137.15
Total Indirect Costs	518,090.15	2,673,512.12	2,677,156.82
Over/(Under) Recovery	27,276.42	0.00	348,496.73

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	513,060.36	2,312,019.67	2,312,019.67
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	27,276.42	0.00	348,496.73
Total Projected Indirect 2021-2022 (Numerator)	485,783.94	2,312,019.67	1,963,522.94
Direct Costs	17,706,706.69	15,907,747.38	15,907,747.38
Rate for 2021-2022 **	2.74*	14.53*	12.34**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 37900  
Form R0418**

Flextech High School Shepherd  
380 W BLANCHARD RD  
SHEPHERD, MI 48883

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	663,682.00	644,786.00	644,786.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2019-2020 Actual Indirect Costs	11,034.00	29,930.00	29,930.00
Total Indirect Costs	11,034.00	29,930.00	29,930.00
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	11,034.00	29,930.00	29,930.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	11,034.00	29,930.00	29,930.00
Direct Costs	663,682.00	644,786.00	644,786.00
Rate for 2021-2022 **	1.66*	4.64*	4.64**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 37901  
Form R0418**

Renaissance Public School Academy  
2797 SOUTH ISABELLA RD  
MOUNT PLEASANT, MI 48858

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	95,868.00	291,903.00	291,903.00
2017-2018 Fixed Carry Forward	0.00	31,878.00	-11,770.80
Total Indirect Costs	95,868.00	260,025.00	303,673.80
2017-2018 Direct Costs	3,433,845.00	3,237,810.00	3,237,810.00
2019-2020 Rate	2.79*	8.03*	9.38**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,361,922.00	3,156,948.00	3,156,948.00
Indirect costs based on rate ** multiplied by actual direct costs	93,797.62	253,502.92	296,121.72
2019-2020 Actual Indirect Costs	87,576.00	292,550.00	292,550.00
2017-2018 Fixed Carry Forward	0.00	31,878.00	-11,770.80
Total Indirect Costs	87,576.00	260,672.00	304,320.80
Over/(Under) Recovery	6,221.62	-7,169.08	-8,199.08

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	87,576.00	292,550.00	292,550.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	6,221.62	-7,169.08	-8,199.08
Total Projected Indirect 2021-2022 (Numerator)	81,354.38	299,719.08	300,749.08
Direct Costs	3,361,922.00	3,156,948.00	3,156,948.00
Rate for 2021-2022 **	2.42*	9.49*	9.53**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 38000  
Form R0418**

Jackson ISD  
6700 BROWNS LAKE RD  
JACKSON, MI 49201

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	7,475,576.44	9,746,310.19	9,746,310.19
2017-2018 Fixed Carry Forward	-234,200.90	0.00	-282,843.16
Total Indirect Costs	7,709,777.34	9,746,310.19	10,029,153.35
2017-2018 Direct Costs	51,357,273.35	49,086,539.60	49,086,539.60
2019-2020 Rate	15.01*	19.86*	20.43**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	56,303,145.87	53,937,083.25	53,937,083.25
Indirect costs based on rate ** multiplied by actual direct costs	8,445,471.88	8,090,562.49	11,019,346.11
2019-2020 Actual Indirect Costs	7,846,872.77	10,212,935.39	10,212,935.39
2017-2018 Fixed Carry Forward	-234,200.90	0.00	-282,843.16
Total Indirect Costs	8,081,073.67	10,212,935.39	10,495,778.55
Over/(Under) Recovery	0.00	0.00	523,567.56

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	7,846,872.77	10,212,935.39	10,212,935.39
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	523,567.56
Total Projected Indirect 2021-2022 (Numerator)	7,846,872.77	10,212,935.39	9,689,367.83
Direct Costs	56,303,145.87	53,937,083.25	53,937,083.25
Rate for 2021-2022 **	13.94*	18.93*	17.96**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 38010  
Form R0418**

Western School District  
1400 S DEARING RD  
PARMA, MI 49269

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	942,397.83	2,562,212.06	2,562,212.06
2017-2018 Fixed Carry Forward	-116,971.06	-96,388.96	-95,206.83
Total Indirect Costs	1,059,368.89	2,658,601.02	2,657,418.89
2017-2018 Direct Costs	27,480,765.80	25,860,951.57	25,860,951.57
2019-2020 Rate	3.85*	10.28*	10.28**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	28,757,346.28	26,936,045.36	26,936,045.36
Indirect costs based on rate ** multiplied by actual direct costs	1,107,157.83	2,769,025.46	2,769,025.46
2019-2020 Actual Indirect Costs	947,066.75	2,768,367.67	2,768,367.67
2017-2018 Fixed Carry Forward	-116,971.06	-96,388.96	-95,206.83
Total Indirect Costs	1,064,037.81	2,864,756.63	2,863,574.50
Over/(Under) Recovery	43,120.02	-95,731.17	-94,549.04

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	947,066.75	2,768,367.67	2,768,367.67
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	43,120.02	-95,731.17	-94,549.04
Total Projected Indirect 2021-2022 (Numerator)	903,946.73	2,864,098.84	2,862,916.71
Direct Costs	28,757,346.28	26,936,045.36	26,936,045.36
Rate for 2021-2022 **	3.14*	10.63*	10.63**

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 38020  
Form R0418**

Vandercook Lake Public Schools  
1000 EAST GOLF AVE  
JACKSON, MI 49203

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	176,954.72	1,023,053.25	1,023,053.25
2017-2018 Fixed Carry Forward	85,177.93	53,652.54	53,652.54
Total Indirect Costs	91,776.79	969,400.71	969,400.71
2017-2018 Direct Costs	11,653,242.81	10,807,144.28	10,807,144.28
2019-2020 Rate	0.79*	8.97*	8.97**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	10,107,078.27	9,330,620.76	9,330,620.76
Indirect costs based on rate ** multiplied by actual direct costs	79,845.92	836,956.68	836,956.68
2019-2020 Actual Indirect Costs	148,767.74	925,225.25	925,225.25
2017-2018 Fixed Carry Forward	85,177.93	53,652.54	53,652.54
Total Indirect Costs	63,589.81	871,572.71	871,572.71
Over/(Under) Recovery	16,256.11	-34,616.03	-34,616.03

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	148,767.74	925,225.25	925,225.25
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	16,256.11	-34,616.03	-34,616.03
Total Projected Indirect 2021-2022 (Numerator)	132,511.63	959,841.28	959,841.28
Direct Costs	10,107,078.27	9,330,620.76	9,330,620.76
Rate for 2021-2022 **	1.31*	10.29*	10.29**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 38040  
Form R0418**

Columbia School District  
11775 HEWITT RD  
BROOKLYN, MI 49230

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	224,344.50	1,737,879.23	1,737,879.23
2017-2018 Fixed Carry Forward	37,980.99	0.00	58,005.75
Total Indirect Costs	186,363.51	1,737,879.23	1,679,873.48
2017-2018 Direct Costs	13,885,174.76	12,371,640.03	12,371,640.03
2019-2020 Rate	1.34*	14.05*	13.58**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	15,445,995.54	13,835,519.29	13,835,519.29
Indirect costs based on rate ** multiplied by actual direct costs	206,976.34	1,943,890.46	1,878,863.52
2019-2020 Actual Indirect Costs	239,642.04	1,850,118.29	1,850,118.29
2017-2018 Fixed Carry Forward	37,980.99	0.00	58,005.75
Total Indirect Costs	201,661.05	1,850,118.29	1,792,112.54
Over/(Under) Recovery	5,315.29	93,772.17	86,750.98

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	239,642.04	1,850,118.29	1,850,118.29
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	5,315.29	93,772.17	86,750.98
Total Projected Indirect 2021-2022 (Numerator)	234,326.75	1,756,346.12	1,763,367.31
Direct Costs	15,445,995.54	13,835,519.29	13,835,519.29
Rate for 2021-2022 **	1.52*	12.69*	12.75**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 38050  
Form R0418**

Grass Lake Community Schools  
899 SOUTH UNION ST  
GRASS LAKE, MI 49240

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	510,677.57	1,754,248.40	1,754,248.40
2017-2018 Fixed Carry Forward	21,817.67	0.00	35,098.69
Total Indirect Costs	488,859.90	1,754,248.40	1,719,149.71
2017-2018 Direct Costs	12,673,748.38	11,430,177.55	11,430,177.55
2019-2020 Rate	3.86*	15.35*	15.04**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	12,751,555.00	11,634,853.00	11,634,853.00
Indirect costs based on rate ** multiplied by actual direct costs	492,210.02	1,745,227.95	1,749,881.89
2019-2020 Actual Indirect Costs	477,700.00	1,594,402.00	1,594,402.00
2017-2018 Fixed Carry Forward	21,817.67	0.00	35,098.69
Total Indirect Costs	455,882.33	1,594,402.00	1,559,303.31
Over/(Under) Recovery	36,327.69	0.00	190,578.58

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	477,700.00	1,594,402.00	1,594,402.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	36,327.69	0.00	190,578.58
Total Projected Indirect 2021-2022 (Numerator)	441,372.31	1,594,402.00	1,403,823.42
Direct Costs	12,751,555.00	11,634,853.00	11,634,853.00
Rate for 2021-2022 **	3.46*	13.70*	12.07**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 38080  
Form R0418**

Concord Community Schools  
P.O. Box 338  
Concord, MI 49237

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	175,795.71	916,258.99	916,258.99
2017-2018 Fixed Carry Forward	2,667.92	-3,077.67	-4,044.79
Total Indirect Costs	173,127.79	919,336.66	920,303.78
2017-2018 Direct Costs	7,258,531.23	6,518,067.95	6,518,067.95
2019-2020 Rate	2.39*	14.10*	14.12**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,419,809.19	6,740,309.91	6,740,309.91
Indirect costs based on rate ** multiplied by actual direct costs	177,333.44	950,383.70	951,731.76
2019-2020 Actual Indirect Costs	164,333.00	843,832.28	843,832.28
2017-2018 Fixed Carry Forward	2,667.92	-3,077.67	-4,044.79
Total Indirect Costs	161,665.08	846,909.95	847,877.07
Over/(Under) Recovery	15,668.36	103,473.75	103,854.69

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	164,333.00	843,832.28	843,832.28
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	15,668.36	103,473.75	103,854.69
Total Projected Indirect 2021-2022 (Numerator)	148,664.64	740,358.53	739,977.59
Direct Costs	7,419,809.19	6,740,309.91	6,740,309.91
Rate for 2021-2022 **	2.00*	10.98*	10.98**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 38090  
Form R0418**

East Jackson Community Schools  
1404 NORTH SUTTON RD  
JACKSON, MI 49202

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	140,133.45	1,360,330.67	1,360,330.67
2017-2018 Fixed Carry Forward	-8,788.07	-147,278.61	-147,493.07
Total Indirect Costs	148,921.52	1,507,609.28	1,507,823.74
2017-2018 Direct Costs	10,062,310.52	8,842,113.30	8,842,113.30
2019-2020 Rate	1.48*	17.05*	17.05**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	10,196,068.26	8,961,745.44	8,961,745.44
Indirect costs based on rate ** multiplied by actual direct costs	150,901.81	1,344,261.82	1,527,977.60
2019-2020 Actual Indirect Costs	157,216.30	1,391,539.12	1,391,539.12
2017-2018 Fixed Carry Forward	-8,788.07	-147,278.61	-147,493.07
Total Indirect Costs	166,004.37	1,538,817.73	1,539,032.19
Over/(Under) Recovery	-15,102.56	0.00	-11,054.59

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	157,216.30	1,391,539.12	1,391,539.12
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-15,102.56	0.00	-11,054.59
Total Projected Indirect 2021-2022 (Numerator)	172,318.86	1,391,539.12	1,402,593.71
Direct Costs	10,196,068.26	8,961,745.44	8,961,745.44
Rate for 2021-2022 **	1.69*	15.53*	15.65**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 38100  
Form R0418**

Hanover-Horton School District  
10400 MOSCOW RD  
HORTON, MI 49246

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	137,796.32	1,181,204.25	1,181,204.25
2017-2018 Fixed Carry Forward	-928.57	16,659.15	16,659.15
Total Indirect Costs	138,724.89	1,164,545.10	1,164,545.10
2017-2018 Direct Costs	10,533,064.11	9,489,656.18	9,489,656.18
2019-2020 Rate	1.32*	12.27*	12.27**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	10,945,255.79	9,947,780.29	9,947,780.29
Indirect costs based on rate ** multiplied by actual direct costs	144,477.38	1,220,592.64	1,220,592.64
2019-2020 Actual Indirect Costs	123,561.63	1,121,037.13	1,121,037.13
2017-2018 Fixed Carry Forward	-928.57	16,659.15	16,659.15
Total Indirect Costs	124,490.20	1,104,377.98	1,104,377.98
Over/(Under) Recovery	19,987.18	116,214.66	116,214.66

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	123,561.63	1,121,037.13	1,121,037.13
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	19,987.18	116,214.66	116,214.66
Total Projected Indirect 2021-2022 (Numerator)	103,574.45	1,004,822.47	1,004,822.47
Direct Costs	10,945,255.79	9,947,780.29	9,947,780.29
Rate for 2021-2022 **	0.95*	10.10*	10.10**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 38120  
Form R0418**

Michigan Center School District  
400 S STATE ST  
MICHIGAN CENTER, MI 49254

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	347,903.67	1,431,808.94	1,431,808.94
2017-2018 Fixed Carry Forward	27,460.08	118,320.33	118,020.80
Total Indirect Costs	320,443.59	1,313,488.61	1,313,788.14
2017-2018 Direct Costs	14,106,339.05	13,022,433.78	13,022,433.78
2019-2020 Rate	2.27*	10.09*	10.09**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	14,819,916.78	13,865,419.61	13,865,419.61
Indirect costs based on rate ** multiplied by actual direct costs	336,412.11	1,399,020.84	1,399,020.84
2019-2020 Actual Indirect Costs	344,972.47	1,299,469.64	1,299,469.64
2017-2018 Fixed Carry Forward	27,460.08	118,320.33	118,020.80
Total Indirect Costs	317,512.39	1,181,149.31	1,181,448.84
Over/(Under) Recovery	18,899.72	217,871.53	217,572.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	344,972.47	1,299,469.64	1,299,469.64
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	18,899.72	217,871.53	217,572.00
Total Projected Indirect 2021-2022 (Numerator)	326,072.75	1,081,598.11	1,081,897.64
Direct Costs	14,819,916.78	13,865,419.61	13,865,419.61
Rate for 2021-2022 **	2.20*	7.80*	7.80**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 38130  
Form R0418**

Napoleon Community Schools  
P.O. Box 308  
Napoleon, MI 49261

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	440,294.48	1,853,722.14	1,853,722.14
2017-2018 Fixed Carry Forward	-25,477.06	-346,314.66	-346,724.09
Total Indirect Costs	465,771.54	2,200,036.80	2,200,446.23
2017-2018 Direct Costs	12,955,790.25	11,542,362.59	11,542,362.59
2019-2020 Rate	3.60*	19.06*	19.06**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	13,285,209.92	12,128,281.99	12,128,281.99
Indirect costs based on rate ** multiplied by actual direct costs	478,267.56	1,819,242.30	2,311,650.55
2019-2020 Actual Indirect Costs	425,668.68	1,582,596.61	1,582,596.61
2017-2018 Fixed Carry Forward	-25,477.06	-346,314.66	-346,724.09
Total Indirect Costs	451,145.74	1,928,911.27	1,929,320.70
Over/(Under) Recovery	27,121.82	0.00	382,329.85

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	425,668.68	1,582,596.61	1,582,596.61
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	27,121.82	0.00	382,329.85
Total Projected Indirect 2021-2022 (Numerator)	398,546.86	1,582,596.61	1,200,266.76
Direct Costs	13,285,209.92	12,128,281.99	12,128,281.99
Rate for 2021-2022 **	3.00*	13.05*	9.90**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 38140  
Form R0418**

Northwest Community Schools  
6900 RIVES JUNCTION RD  
JACKSON, MI 49201

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	220,656.32	2,608,389.40	2,608,389.40
2017-2018 Fixed Carry Forward	129,062.64	658,824.46	538,643.77
Total Indirect Costs	91,593.68	1,949,564.94	2,069,745.63
2017-2018 Direct Costs	32,878,262.15	30,364,441.07	30,364,441.07
2019-2020 Rate	0.28*	6.42*	6.82**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	36,861,958.18	33,688,423.51	33,688,423.51
Indirect costs based on rate ** multiplied by actual direct costs	103,213.48	2,162,796.79	2,297,550.48
2019-2020 Actual Indirect Costs	212,054.39	3,223,026.06	3,223,026.06
2017-2018 Fixed Carry Forward	129,062.64	658,824.46	538,643.77
Total Indirect Costs	82,991.75	2,564,201.60	2,684,382.29
Over/(Under) Recovery	20,221.73	-401,404.81	-386,831.81

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	212,054.39	3,223,026.06	3,223,026.06
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	20,221.73	-401,404.81	-386,831.81
Total Projected Indirect 2021-2022 (Numerator)	191,832.66	3,624,430.87	3,609,857.87
Direct Costs	36,861,958.18	33,688,423.51	33,688,423.51
Rate for 2021-2022 **	0.52*	10.76*	10.72**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 38150  
Form R0418**

Springport Public Schools  
300 W MAIN ST  
SPRINGPORT, MI 49284

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	120,571.05	1,099,680.56	1,099,680.56
2017-2018 Fixed Carry Forward	115.45	-54,670.71	-54,664.85
Total Indirect Costs	120,455.60	1,154,351.27	1,154,345.41
2017-2018 Direct Costs	9,419,485.27	8,440,375.76	8,440,375.76
2019-2020 Rate	1.28*	13.68*	13.68**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	10,438,173.86	9,442,143.29	9,442,143.29
Indirect costs based on rate ** multiplied by actual direct costs	133,608.63	1,291,685.20	1,291,685.20
2019-2020 Actual Indirect Costs	136,628.91	1,132,659.48	1,132,659.48
2017-2018 Fixed Carry Forward	115.45	-54,670.71	-54,664.85
Total Indirect Costs	136,513.46	1,187,330.19	1,187,324.33
Over/(Under) Recovery	-2,904.83	104,355.01	104,360.87

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	136,628.91	1,132,659.48	1,132,659.48
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-2,904.83	104,355.01	104,360.87
Total Projected Indirect 2021-2022 (Numerator)	139,533.74	1,028,304.47	1,028,298.61
Direct Costs	10,438,173.86	9,442,143.29	9,442,143.29
Rate for 2021-2022 **	1.34*	10.89*	10.89**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 38170  
Form R0418**

Jackson Public Schools  
522 WILDWOOD AVE  
JACKSON, MI 49201

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,864,052.55	5,810,872.34	5,810,872.34
2017-2018 Fixed Carry Forward	221,562.74	130,732.97	132,454.69
Total Indirect Costs	1,642,489.81	5,680,139.37	5,678,417.65
2017-2018 Direct Costs	54,573,937.88	50,422,187.04	50,422,187.04
2019-2020 Rate	3.01*	11.27*	11.26**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	55,427,557.36	51,197,885.27	51,197,885.27
Indirect costs based on rate ** multiplied by actual direct costs	1,668,369.48	5,770,001.67	5,764,881.88
2019-2020 Actual Indirect Costs	1,929,515.53	5,954,198.62	5,954,198.62
2017-2018 Fixed Carry Forward	221,562.74	130,732.97	132,454.69
Total Indirect Costs	1,707,952.79	5,823,465.65	5,821,743.93
Over/(Under) Recovery	-39,583.31	-53,463.98	-56,862.05

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,929,515.53	5,954,198.62	5,954,198.62
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-39,583.31	-53,463.98	-56,862.05
Total Projected Indirect 2021-2022 (Numerator)	1,969,098.84	6,007,662.60	6,011,060.67
Direct Costs	55,427,557.36	51,197,885.27	51,197,885.27
Rate for 2021-2022 **	3.55*	11.73*	11.74**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 38900  
Form R0418**

Jackson Preparatory & Early College  
2111 EMMONS RD  
JACKSON, MI 49201

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	117,561.48	291,855.42	291,855.42
2017-2018 Fixed Carry Forward	-44,481.96	2,302.21	2,302.21
Total Indirect Costs	162,043.44	289,553.21	289,553.21
2017-2018 Direct Costs	2,716,710.79	2,542,416.85	2,542,416.85
2019-2020 Rate	5.96*	11.39*	11.39**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,730,946.89	2,404,925.41	2,404,925.41
Indirect costs based on rate ** multiplied by actual direct costs	162,764.43	273,921.00	273,921.00
2019-2020 Actual Indirect Costs	199,575.08	525,596.56	525,596.56
2017-2018 Fixed Carry Forward	-44,481.96	2,302.21	2,302.21
Total Indirect Costs	244,057.04	523,294.35	523,294.35
Over/(Under) Recovery	-81,292.61	-249,373.35	-249,373.35

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	199,575.08	525,596.56	525,596.56
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-81,292.61	-249,373.35	-249,373.35
Total Projected Indirect 2021-2022 (Numerator)	280,867.69	774,969.91	774,969.91
Direct Costs	2,730,946.89	2,404,925.41	2,404,925.41
Rate for 2021-2022 **	10.28*	32.22*	32.22**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 38901  
Form R0418**

Da Vinci Institute  
2985 SPRINGPORT RD  
JACKSON, MI 49202

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	94,426.57	349,723.23	349,723.23
2017-2018 Fixed Carry Forward	-18,164.50	0.00	191,047.83
Total Indirect Costs	112,591.07	349,723.23	158,675.40
2017-2018 Direct Costs	3,613,610.51	3,358,313.85	3,358,313.85
2019-2020 Rate	3.12*	10.41*	4.72**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	4,624,659.42	4,150,608.58	4,150,608.58
Indirect costs based on rate ** multiplied by actual direct costs	144,289.37	432,078.35	195,908.72
2019-2020 Actual Indirect Costs	80,130.90	554,181.74	554,181.74
2017-2018 Fixed Carry Forward	-18,164.50	0.00	191,047.83
Total Indirect Costs	98,295.40	554,181.74	363,133.91
Over/(Under) Recovery	45,993.97	-122,103.39	-167,225.19

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	80,130.90	554,181.74	554,181.74
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	45,993.97	-122,103.39	-167,225.19
Total Projected Indirect 2021-2022 (Numerator)	34,136.93	676,285.13	721,406.93
Direct Costs	4,624,659.42	4,150,608.58	4,150,608.58
Rate for 2021-2022 **	0.74*	16.29*	17.38**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 38902  
Form R0418**

Paragon Charter Academy  
3750 MCCAIN RD  
JACKSON, MI 49201

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	315,904.00	1,437,410.00	1,437,410.00
2017-2018 Fixed Carry Forward	19,354.55	0.00	0.00
Total Indirect Costs	296,549.45	1,437,410.00	1,437,410.00
2017-2018 Direct Costs	5,637,038.00	4,515,532.00	4,515,532.00
2019-2020 Rate	5.26*	31.83*	31.83**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,734,587.00	4,527,609.00	4,527,609.00
Indirect costs based on rate ** multiplied by actual direct costs	301,639.28	679,141.35	1,131,902.25
2019-2020 Actual Indirect Costs	320,992.00	1,527,970.00	1,527,970.00
2017-2018 Fixed Carry Forward	19,354.55	0.00	0.00
Total Indirect Costs	301,637.45	1,527,970.00	1,527,970.00
Over/(Under) Recovery	1.83	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	320,992.00	1,527,970.00	1,527,970.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	1.83	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	320,990.17	1,527,970.00	1,527,970.00
Direct Costs	5,734,587.00	4,527,609.00	4,527,609.00
Rate for 2021-2022 **	5.60*	33.75*	33.75**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 38904  
Form R0418**

Francis Street Primary School  
1320 S MARTIN LUTHER KING JR DR  
JACKSON, MI 49203

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	476,959.06	406,514.15	406,514.15
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2019-2020 Actual Indirect Costs	18,223.11	88,668.02	88,668.02
Total Indirect Costs	18,223.11	88,668.02	88,668.02
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	18,223.11	88,668.02	88,668.02
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	18,223.11	88,668.02	88,668.02
Direct Costs	476,959.06	406,514.15	406,514.15
Rate for 2021-2022 **	3.82*	21.81*	21.81**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 39000  
Form R0418**

Kalamazoo RESA  
1819 EAST MILHAM AVE  
KALAMAZOO, MI 49002

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	3,582,631.00	5,917,733.14	5,917,733.14
2017-2018 Fixed Carry Forward	-325,247.14	-345,477.48	-345,477.48
Total Indirect Costs	3,907,878.14	6,263,210.62	6,263,210.62
2017-2018 Direct Costs	57,787,345.18	55,452,243.04	55,452,243.04
2019-2020 Rate	6.76*	11.29*	11.29**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	60,828,765.74	58,328,175.18	58,328,175.18
Indirect costs based on rate ** multiplied by actual direct costs	4,112,024.56	6,585,250.98	6,585,250.98
2019-2020 Actual Indirect Costs	4,039,070.68	6,539,661.24	6,539,661.24
2017-2018 Fixed Carry Forward	-325,247.14	-345,477.48	-345,477.48
Total Indirect Costs	4,364,317.82	6,885,138.72	6,885,138.72
Over/(Under) Recovery	-252,293.26	-299,887.74	-299,887.74

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	4,039,070.68	6,539,661.24	6,539,661.24
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-252,293.26	-299,887.74	-299,887.74
Total Projected Indirect 2021-2022 (Numerator)	4,291,363.94	6,839,548.98	6,839,548.98
Direct Costs	60,828,765.74	58,328,175.18	58,328,175.18
Rate for 2021-2022 **	7.05*	11.73*	11.73**

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 39010  
Form R0418**

Kalamazoo Public Schools  
1220 Howard St  
Kalamazoo, MI 49008

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	4,267,243.71	18,922,134.54	18,922,134.54
2017-2018 Fixed Carry Forward	-194,269.13	-1,140,758.07	-1,139,768.21
Total Indirect Costs	4,461,512.84	20,062,892.61	20,061,902.75
2017-2018 Direct Costs	150,311,543.10	135,463,939.47	135,463,939.47
2019-2020 Rate	2.97*	14.81*	14.81**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	157,073,972.15	143,023,231.91	143,023,231.91
Indirect costs based on rate ** multiplied by actual direct costs	4,665,096.97	21,181,740.65	21,181,740.65
2019-2020 Actual Indirect Costs	4,486,682.89	18,521,530.33	18,521,530.33
2017-2018 Fixed Carry Forward	-194,269.13	-1,140,758.07	-1,139,768.21
Total Indirect Costs	4,680,952.02	19,662,288.40	19,661,298.54
Over/(Under) Recovery	-15,855.05	1,519,452.25	1,520,442.11

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	4,486,682.89	18,521,530.33	18,521,530.33
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-15,855.05	1,519,452.25	1,520,442.11
Total Projected Indirect 2021-2022 (Numerator)	4,502,537.94	17,002,078.08	17,001,088.22
Direct Costs	157,073,972.15	143,023,231.91	143,023,231.91
Rate for 2021-2022 **	2.87*	11.89*	11.89**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 39020  
Form R0418**

Climax-Scotts Community Schools  
372 SOUTH MAIN ST  
CLIMAX, MI 49034

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	122,383.15	648,944.08	648,944.08
2017-2018 Fixed Carry Forward	37,575.62	0.00	100,706.66
Total Indirect Costs	84,807.53	648,944.08	548,237.42
2017-2018 Direct Costs	5,532,088.76	5,005,527.83	5,005,527.83
2019-2020 Rate	1.53*	12.96*	10.95**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,966,051.77	5,465,153.93	5,465,153.93
Indirect costs based on rate ** multiplied by actual direct costs	91,280.59	708,283.95	598,434.36
2019-2020 Actual Indirect Costs	143,457.50	644,355.34	644,355.34
2017-2018 Fixed Carry Forward	37,575.62	0.00	100,706.66
Total Indirect Costs	105,881.88	644,355.34	543,648.68
Over/(Under) Recovery	-14,601.29	63,928.61	54,785.68

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	143,457.50	644,355.34	644,355.34
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-14,601.29	63,928.61	54,785.68
Total Projected Indirect 2021-2022 (Numerator)	158,058.79	580,426.73	589,569.66
Direct Costs	5,966,051.77	5,465,153.93	5,465,153.93
Rate for 2021-2022 **	2.65*	10.62*	10.79**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 39030  
Form R0418**

Comstock Public Schools  
3010 GULL RD  
KALAMAZOO, MI 49048

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	910,775.66	2,940,740.95	2,940,740.95
2017-2018 Fixed Carry Forward	-122,090.01	0.00	-102,752.37
Total Indirect Costs	1,032,865.67	2,940,740.95	3,043,493.32
2017-2018 Direct Costs	20,505,587.31	18,475,622.02	18,475,622.02
2019-2020 Rate	5.04*	15.92*	16.47**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	21,645,986.03	19,476,949.93	19,476,949.93
Indirect costs based on rate ** multiplied by actual direct costs	1,090,957.70	2,921,542.49	3,207,853.65
2019-2020 Actual Indirect Costs	1,028,586.40	3,197,622.50	3,197,622.50
2017-2018 Fixed Carry Forward	-122,090.01	0.00	-102,752.37
Total Indirect Costs	1,150,676.41	3,197,622.50	3,300,374.87
Over/(Under) Recovery	-59,718.71	0.00	-92,521.22

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,028,586.40	3,197,622.50	3,197,622.50
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-59,718.71	0.00	-92,521.22
Total Projected Indirect 2021-2022 (Numerator)	1,088,305.11	3,197,622.50	3,290,143.72
Direct Costs	21,645,986.03	19,476,949.93	19,476,949.93
Rate for 2021-2022 **	5.03*	16.42*	16.89**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 39050  
Form R0418**

Galesburg-Augusta Community Schools  
1076 NORTH 37TH ST  
GALESBURG, MI 49053

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	366,606.67	1,330,606.98	1,330,606.98
2017-2018 Fixed Carry Forward	15,485.07	3,021.05	-4,129.89
Total Indirect Costs	351,121.60	1,327,585.93	1,334,736.87
2017-2018 Direct Costs	10,136,132.55	9,172,132.24	9,172,132.24
2019-2020 Rate	3.46*	14.47*	14.55**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	11,982,586.94	10,948,428.13	10,948,428.13
Indirect costs based on rate ** multiplied by actual direct costs	414,597.51	1,584,237.55	1,592,996.29
2019-2020 Actual Indirect Costs	467,859.44	1,502,018.25	1,502,018.25
2017-2018 Fixed Carry Forward	15,485.07	3,021.05	-4,129.89
Total Indirect Costs	452,374.37	1,498,997.20	1,506,148.14
Over/(Under) Recovery	-37,776.86	85,240.35	86,848.15

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	467,859.44	1,502,018.25	1,502,018.25
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-37,776.86	85,240.35	86,848.15
Total Projected Indirect 2021-2022 (Numerator)	505,636.30	1,416,777.90	1,415,170.10
Direct Costs	11,982,586.94	10,948,428.13	10,948,428.13
Rate for 2021-2022 **	4.22*	12.94*	12.93**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 39065  
Form R0418**

Gull Lake Community Schools  
10100 EAST D AVE  
RICHLAND, MI 49083

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	994,126.61	3,844,431.25	3,844,431.25
2017-2018 Fixed Carry Forward	346,179.64	106,846.20	104,874.60
Total Indirect Costs	647,946.97	3,737,585.05	3,739,556.65
2017-2018 Direct Costs	34,512,632.12	31,484,649.95	31,484,649.95
2019-2020 Rate	1.88*	11.87*	11.88**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	37,706,281.36	34,623,871.21	34,623,871.21
Indirect costs based on rate ** multiplied by actual direct costs	708,878.09	4,109,853.51	4,113,315.90
2019-2020 Actual Indirect Costs	1,168,084.67	4,069,266.62	4,069,266.62
2017-2018 Fixed Carry Forward	346,179.64	106,846.20	104,874.60
Total Indirect Costs	821,905.03	3,962,420.42	3,964,392.02
Over/(Under) Recovery	-113,026.94	147,433.09	148,923.88

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,168,084.67	4,069,266.62	4,069,266.62
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-113,026.94	147,433.09	148,923.88
Total Projected Indirect 2021-2022 (Numerator)	1,281,111.61	3,921,833.53	3,920,342.74
Direct Costs	37,706,281.36	34,623,871.21	34,623,871.21
Rate for 2021-2022 **	3.40*	11.33*	11.32**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 39130  
Form R0418**

Parchment School District  
520 NORTH ORIENT ST  
KALAMAZOO, MI 49004

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	423,738.96	1,934,581.49	1,934,581.49
2017-2018 Fixed Carry Forward	8,006.15	275,621.44	274,194.53
Total Indirect Costs	415,732.81	1,658,960.05	1,660,386.96
2017-2018 Direct Costs	17,108,604.91	15,597,762.38	15,597,762.38
2019-2020 Rate	2.43*	10.64*	10.65**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	17,740,895.92	16,062,137.12	16,062,137.12
Indirect costs based on rate ** multiplied by actual direct costs	431,103.77	1,709,011.39	1,710,617.60
2019-2020 Actual Indirect Costs	457,260.69	2,136,019.49	2,136,019.49
2017-2018 Fixed Carry Forward	8,006.15	275,621.44	274,194.53
Total Indirect Costs	449,254.54	1,860,398.05	1,861,824.96
Over/(Under) Recovery	-18,150.77	-151,386.66	-151,207.36

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	457,260.69	2,136,019.49	2,136,019.49
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-18,150.77	-151,386.66	-151,207.36
Total Projected Indirect 2021-2022 (Numerator)	475,411.46	2,287,406.15	2,287,226.85
Direct Costs	17,740,895.92	16,062,137.12	16,062,137.12
Rate for 2021-2022 **	2.68*	14.24*	14.24**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 39140  
Form R0418**

Portage Public Schools  
8107 Mustang Drive  
PORTAGE, MI 49002

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	3,344,352.42	11,660,888.21	11,660,888.21
2017-2018 Fixed Carry Forward	331,331.54	0.00	215,937.45
Total Indirect Costs	3,013,020.88	11,660,888.21	11,444,950.76
2017-2018 Direct Costs	86,198,498.17	77,731,941.23	77,731,941.23
2019-2020 Rate	3.50*	15.00*	14.72**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	90,336,044.15	81,731,632.87	81,731,632.87
Indirect costs based on rate ** multiplied by actual direct costs	3,161,761.55	12,259,744.93	12,030,896.36
2019-2020 Actual Indirect Costs	3,283,329.93	11,778,943.40	11,778,943.40
2017-2018 Fixed Carry Forward	331,331.54	0.00	215,937.45
Total Indirect Costs	2,951,998.39	11,778,943.40	11,563,005.95
Over/(Under) Recovery	209,763.16	480,801.53	467,890.41

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	3,283,329.93	11,778,943.40	11,778,943.40
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	209,763.16	480,801.53	467,890.41
Total Projected Indirect 2021-2022 (Numerator)	3,073,566.77	11,298,141.87	11,311,052.99
Direct Costs	90,336,044.15	81,731,632.87	81,731,632.87
Rate for 2021-2022 **	3.40*	13.82*	13.84**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 39160  
Form R0418**

Schoolcraft Community Schools  
551 E LYONS ST  
SCHOOLCRAFT, MI 49087

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	499,626.22	1,382,234.17	1,382,234.17
2017-2018 Fixed Carry Forward	-3,959.24	0.00	37,999.84
Total Indirect Costs	503,585.46	1,382,234.17	1,344,234.33
2017-2018 Direct Costs	9,730,550.88	8,847,942.93	8,847,942.93
2019-2020 Rate	5.18*	15.62*	15.19**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	10,434,396.59	9,465,205.46	9,465,205.46
Indirect costs based on rate ** multiplied by actual direct costs	540,501.74	1,419,780.82	1,437,764.71
2019-2020 Actual Indirect Costs	525,422.25	1,494,613.38	1,494,613.38
2017-2018 Fixed Carry Forward	-3,959.24	0.00	37,999.84
Total Indirect Costs	529,381.49	1,494,613.38	1,456,613.54
Over/(Under) Recovery	11,120.25	0.00	-18,848.83

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	525,422.25	1,494,613.38	1,494,613.38
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	11,120.25	0.00	-18,848.83
Total Projected Indirect 2021-2022 (Numerator)	514,302.00	1,494,613.38	1,513,462.21
Direct Costs	10,434,396.59	9,465,205.46	9,465,205.46
Rate for 2021-2022 **	4.93*	15.79*	15.99**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 39170  
Form R0418**

Vicksburg Community Schools  
P.O. Box 158  
Vicksburg, MI 49097

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	968,894.51	3,016,427.81	3,016,427.81
2017-2018 Fixed Carry Forward	-28,178.97	-77,810.48	-78,697.01
Total Indirect Costs	997,073.48	3,094,238.29	3,095,124.82
2017-2018 Direct Costs	26,183,720.52	24,136,187.22	24,136,187.22
2019-2020 Rate	3.81*	12.82*	12.82**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	27,228,175.61	25,126,512.20	25,126,512.20
Indirect costs based on rate ** multiplied by actual direct costs	1,037,393.49	3,221,218.86	3,221,218.86
2019-2020 Actual Indirect Costs	985,829.43	3,087,492.84	3,087,492.84
2017-2018 Fixed Carry Forward	-28,178.97	-77,810.48	-78,697.01
Total Indirect Costs	1,014,008.40	3,165,303.32	3,166,189.85
Over/(Under) Recovery	23,385.09	55,915.54	55,029.01

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	985,829.43	3,087,492.84	3,087,492.84
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	23,385.09	55,915.54	55,029.01
Total Projected Indirect 2021-2022 (Numerator)	962,444.34	3,031,577.30	3,032,463.83
Direct Costs	27,228,175.61	25,126,512.20	25,126,512.20
Rate for 2021-2022 **	3.53*	12.07*	12.07**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 39900  
Form R0418**

Lakeside Charter School - Kalamazoo  
3921 OAKLAND DR FRNT  
KALAMAZOO, MI 49008

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	204,580.97	204,580.97	204,580.97
2017-2018 Fixed Carry Forward	0.00	0.00	-23,641.45
Total Indirect Costs	204,580.97	204,580.97	228,222.42
2017-2018 Direct Costs	1,017,725.88	1,017,725.88	1,017,725.88
2019-2020 Rate	20.10*	20.10*	22.42**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,128,776.52	1,128,776.52	1,128,776.52
Indirect costs based on rate ** multiplied by actual direct costs	169,316.48	169,316.48	253,071.70
2019-2020 Actual Indirect Costs	229,716.28	229,716.28	229,716.28
2017-2018 Fixed Carry Forward	0.00	0.00	-23,641.45
Total Indirect Costs	229,716.28	229,716.28	253,357.73
Over/(Under) Recovery	0.00	0.00	-286.03

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	229,716.28	229,716.28	229,716.28
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-286.03
Total Projected Indirect 2021-2022 (Numerator)	229,716.28	229,716.28	230,002.31
Direct Costs	1,128,776.52	1,128,776.52	1,128,776.52
Rate for 2021-2022 **	20.35*	20.35*	20.38**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 39903  
Form R0418**

Oakland Academy  
6325 OAKLAND DR  
PORTAGE, MI 49024

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	114,056.46	465,157.03	465,157.03
2017-2018 Fixed Carry Forward	44,419.14	0.00	0.00
Total Indirect Costs	69,637.32	465,157.03	465,157.03
2017-2018 Direct Costs	1,283,203.25	932,102.68	932,102.68
2019-2020 Rate	5.43*	49.90*	49.90**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,236,836.23	892,340.89	892,340.89
Indirect costs based on rate ** multiplied by actual direct costs	67,160.21	133,851.13	223,085.22
2019-2020 Actual Indirect Costs	159,814.36	504,309.70	504,309.70
2017-2018 Fixed Carry Forward	44,419.14	0.00	0.00
Total Indirect Costs	115,395.22	504,309.70	504,309.70
Over/(Under) Recovery	-48,235.01	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	159,814.36	504,309.70	504,309.70
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-48,235.01	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	208,049.37	504,309.70	504,309.70
Direct Costs	1,236,836.23	892,340.89	892,340.89
Rate for 2021-2022 **	16.82*	56.52*	56.52**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 39905  
Form R0418**

Paramount Charter Academy  
3624 SOUTH WESTNEDGE AVE  
KALAMAZOO, MI 49008

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	193,695.00	1,286,344.00	1,286,344.00
2017-2018 Fixed Carry Forward	1,058.26	0.00	0.00
Total Indirect Costs	192,636.74	1,286,344.00	1,286,344.00
2017-2018 Direct Costs	5,357,213.00	4,264,564.00	4,264,564.00
2019-2020 Rate	3.60*	30.16*	30.16**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,750,283.00	4,596,384.00	4,596,384.00
Indirect costs based on rate ** multiplied by actual direct costs	207,010.19	689,457.60	1,149,096.00
2019-2020 Actual Indirect Costs	190,215.00	1,344,114.00	1,344,114.00
2017-2018 Fixed Carry Forward	1,058.26	0.00	0.00
Total Indirect Costs	189,156.74	1,344,114.00	1,344,114.00
Over/(Under) Recovery	17,853.45	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	190,215.00	1,344,114.00	1,344,114.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	17,853.45	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	172,361.55	1,344,114.00	1,344,114.00
Direct Costs	5,750,283.00	4,596,384.00	4,596,384.00
Rate for 2021-2022 **	3.00*	29.24*	29.24**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 39906  
Form R0418**

Youth Advancement Academy  
6750 Chime St  
Kalamazoo, MI 49009

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	15,884.63	15,884.63	15,884.63
2017-2018 Fixed Carry Forward	45.57	45.57	45.57
Total Indirect Costs	15,839.06	15,839.06	15,839.06
2017-2018 Direct Costs	381,123.71	381,123.71	381,123.71
2019-2020 Rate	4.16*	4.16*	4.16**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	324,812.03	324,812.03	324,812.03
Indirect costs based on rate ** multiplied by actual direct costs	13,512.18	13,512.18	13,512.18
2019-2020 Actual Indirect Costs	20,443.27	20,443.27	20,443.27
2017-2018 Fixed Carry Forward	45.57	45.57	45.57
Total Indirect Costs	20,397.70	20,397.70	20,397.70
Over/(Under) Recovery	-6,885.52	-6,885.52	-6,885.52

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	20,443.27	20,443.27	20,443.27
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-6,885.52	-6,885.52	-6,885.52
Total Projected Indirect 2021-2022 (Numerator)	27,328.79	27,328.79	27,328.79
Direct Costs	324,812.03	324,812.03	324,812.03
Rate for 2021-2022 **	8.41*	8.41*	8.41**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 39907  
Form R0418**

Forest Academy  
5196 COMSTOCK AVE  
KALAMAZOO, MI 49048

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	335,173.36	640,628.12	640,628.12
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	335,173.36	640,628.12	640,628.12
2017-2018 Direct Costs	1,502,608.68	1,197,153.92	1,197,153.92
2019-2020 Rate	22.31*	53.51*	53.51**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,367,158.84	1,028,280.21	1,028,280.21
Indirect costs based on rate ** multiplied by actual direct costs	205,073.83	154,242.03	257,070.05
2019-2020 Actual Indirect Costs	198,989.79	537,868.42	537,868.42
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	198,989.79	537,868.42	537,868.42
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	198,989.79	537,868.42	537,868.42
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	198,989.79	537,868.42	537,868.42
Direct Costs	1,367,158.84	1,028,280.21	1,028,280.21
Rate for 2021-2022 **	14.55*	52.31*	52.31**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 39909  
Form R0418**

Augusta Academy  
600 West Michigan  
Augusta, MI 49012

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	7,939.40	198,189.73	198,189.73
2017-2018 Fixed Carry Forward	-7,619.61	0.00	0.00
Total Indirect Costs	15,559.01	198,189.73	198,189.73
2017-2018 Direct Costs	355,322.92	165,072.59	165,072.59
2019-2020 Rate	4.38*	120.06*	120.06**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	430,019.30	232,771.69	232,771.69
Indirect costs based on rate ** multiplied by actual direct costs	18,834.85	34,915.75	58,192.92
2019-2020 Actual Indirect Costs	22,038.85	219,286.46	219,286.46
2017-2018 Fixed Carry Forward	-7,619.61	0.00	0.00
Total Indirect Costs	29,658.46	219,286.46	219,286.46
Over/(Under) Recovery	-10,823.61	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	22,038.85	219,286.46	219,286.46
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-10,823.61	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	32,862.46	219,286.46	219,286.46
Direct Costs	430,019.30	232,771.69	232,771.69
Rate for 2021-2022 **	7.64*	94.21*	94.21**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 39911  
Form R0418**

Kalamazoo Covenant Academy  
404 WEST CROSSTOWN PKWY  
KALAMAZOO, MI 49001

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	27,845.35	137,001.65	137,001.65
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	27,845.35	137,001.65	137,001.65
2017-2018 Direct Costs	1,042,060.36	932,904.06	932,904.06
2019-2020 Rate	2.67*	14.69*	14.69**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,473,940.98	1,345,594.43	1,345,594.43
Indirect costs based on rate ** multiplied by actual direct costs	39,354.22	197,667.82	197,667.82
2019-2020 Actual Indirect Costs	36,712.95	165,059.50	165,059.50
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	36,712.95	165,059.50	165,059.50
Over/(Under) Recovery	2,641.27	32,608.32	32,608.32

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	36,712.95	165,059.50	165,059.50
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	2,641.27	32,608.32	32,608.32
Total Projected Indirect 2021-2022 (Numerator)	34,071.68	132,451.18	132,451.18
Direct Costs	1,473,940.98	1,345,594.43	1,345,594.43
Rate for 2021-2022 **	2.31*	9.84*	9.84**

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 40020  
Form R0418**

Forest Area Community Schools  
7741 SHIPPY RD SW  
FIFE LAKE, MI 49633

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	150,628.33	642,460.45	642,460.45
2017-2018 Fixed Carry Forward	5,333.85	-82,934.77	-83,256.69
Total Indirect Costs	145,294.48	725,395.22	725,717.14
2017-2018 Direct Costs	4,975,210.99	4,483,378.87	4,483,378.87
2019-2020 Rate	2.92*	16.18*	16.19**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,451,687.73	5,002,711.03	5,002,711.03
Indirect costs based on rate ** multiplied by actual direct costs	159,189.28	750,406.65	809,938.92
2019-2020 Actual Indirect Costs	170,207.48	619,184.18	619,184.18
2017-2018 Fixed Carry Forward	5,333.85	-82,934.77	-83,256.69
Total Indirect Costs	164,873.63	702,118.95	702,440.87
Over/(Under) Recovery	-5,684.35	0.00	107,498.05

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	170,207.48	619,184.18	619,184.18
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-5,684.35	0.00	107,498.05
Total Projected Indirect 2021-2022 (Numerator)	175,891.83	619,184.18	511,686.13
Direct Costs	5,451,687.73	5,002,711.03	5,002,711.03
Rate for 2021-2022 **	3.23*	12.38*	10.23**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 40040  
Form R0418**

Kalkaska Public Schools  
315 S Coral Street  
Kalkaska, MI 49646

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	419,317.53	1,948,078.59	1,948,078.59
2017-2018 Fixed Carry Forward	27,328.33	-75,562.75	-66,124.81
Total Indirect Costs	391,989.20	2,023,641.34	2,014,203.40
2017-2018 Direct Costs	14,780,819.36	13,252,058.30	13,252,058.30
2019-2020 Rate	2.65*	15.27*	15.20**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	16,156,998.65	14,740,966.75	14,740,966.75
Indirect costs based on rate ** multiplied by actual direct costs	428,160.46	2,211,145.01	2,240,626.95
2019-2020 Actual Indirect Costs	547,994.38	1,964,026.28	1,964,026.28
2017-2018 Fixed Carry Forward	27,328.33	-75,562.75	-66,124.81
Total Indirect Costs	520,666.05	2,039,589.03	2,030,151.09
Over/(Under) Recovery	-92,505.59	0.00	210,475.86

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	547,994.38	1,964,026.28	1,964,026.28
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-92,505.59	0.00	210,475.86
Total Projected Indirect 2021-2022 (Numerator)	640,499.97	1,964,026.28	1,753,550.42
Direct Costs	16,156,998.65	14,740,966.75	14,740,966.75
Rate for 2021-2022 **	3.96*	13.32*	11.90**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 40060  
Form R0418**

Excelsior Township S/D #1  
5521 M 72 NE  
KALKASKA, MI 49646

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	34,056.56	53,809.99	53,809.99
2017-2018 Fixed Carry Forward	0.00	-2,129.49	-2,129.49
Total Indirect Costs	34,056.56	55,939.48	55,939.48
2017-2018 Direct Costs	374,215.05	354,461.62	354,461.62
2019-2020 Rate	9.10*	15.78*	15.78**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	453,449.09	424,535.85	424,535.85
Indirect costs based on rate ** multiplied by actual direct costs	41,263.87	63,680.38	66,991.76
2019-2020 Actual Indirect Costs	29,264.44	58,177.68	58,177.68
2017-2018 Fixed Carry Forward	0.00	-2,129.49	-2,129.49
Total Indirect Costs	29,264.44	60,307.17	60,307.17
Over/(Under) Recovery	11,999.43	0.00	6,684.59

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	29,264.44	58,177.68	58,177.68
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	11,999.43	0.00	6,684.59
Total Projected Indirect 2021-2022 (Numerator)	17,265.01	58,177.68	51,493.09
Direct Costs	453,449.09	424,535.85	424,535.85
Rate for 2021-2022 **	3.81*	13.70*	12.13**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41000  
Form R0418**

Kent ISD  
2930 KNAPP ST NE  
GRAND RAPIDS, MI 49525

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	5,606,208.19	11,005,403.03	11,005,403.03
2017-2018 Fixed Carry Forward	562,860.31	801,308.38	800,908.84
Total Indirect Costs	5,043,347.88	10,204,094.65	10,204,494.19
2017-2018 Direct Costs	97,861,309.40	92,516,616.56	92,516,616.56
2019-2020 Rate	5.15*	11.03*	11.03**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	134,209,538.51	127,191,811.05	127,191,811.05
Indirect costs based on rate ** multiplied by actual direct costs	6,911,791.23	14,029,256.76	14,029,256.76
2019-2020 Actual Indirect Costs	8,175,694.73	15,889,125.57	15,889,125.57
2017-2018 Fixed Carry Forward	562,860.31	801,308.38	800,908.84
Total Indirect Costs	7,612,834.42	15,087,817.19	15,088,216.73
Over/(Under) Recovery	-701,043.19	-1,058,560.43	-1,058,959.97

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	8,175,694.73	15,889,125.57	15,889,125.57
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-701,043.19	-1,058,560.43	-1,058,959.97
Total Projected Indirect 2021-2022 (Numerator)	8,876,737.92	16,947,686.00	16,948,085.54
Direct Costs	134,209,538.51	127,191,811.05	127,191,811.05
Rate for 2021-2022 **	6.61*	13.32*	13.32**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41010  
Form R0418**

Grand Rapids Public Schools  
P.O. Box 117  
Grand Rapids, MI 49501

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	11,811,961.46	34,138,633.06	34,138,633.06
2017-2018 Fixed Carry Forward	-1,648,476.69	0.00	-3,551,405.16
Total Indirect Costs	13,460,438.15	34,138,633.06	37,690,038.22
2017-2018 Direct Costs	215,867,291.25	194,673,847.83	194,673,847.83
2019-2020 Rate	6.24*	17.54*	19.36**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	170,725,469.77	150,329,174.41	150,329,174.41
Indirect costs based on rate ** multiplied by actual direct costs	10,653,269.31	22,549,376.16	29,103,728.17
2019-2020 Actual Indirect Costs	12,154,233.56	33,703,668.31	33,703,668.31
2017-2018 Fixed Carry Forward	-1,648,476.69	0.00	-3,551,405.16
Total Indirect Costs	13,802,710.25	33,703,668.31	37,255,073.47
Over/(Under) Recovery	-3,149,440.94	0.00	-8,151,345.30

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	12,154,233.56	33,703,668.31	33,703,668.31
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-3,149,440.94	0.00	-8,151,345.30
Total Projected Indirect 2021-2022 (Numerator)	15,303,674.50	33,703,668.31	41,855,013.61
Direct Costs	170,725,469.77	150,329,174.41	150,329,174.41
Rate for 2021-2022 **	8.96*	22.42*	27.84**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41020  
Form R0418**

Godwin Heights Public Schools  
15 36TH ST SW  
GRAND RAPIDS, MI 49548

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	565,878.33	3,433,014.96	3,433,014.96
2017-2018 Fixed Carry Forward	-11,800.06	0.00	25,151.41
Total Indirect Costs	577,678.39	3,433,014.96	3,407,863.55
2017-2018 Direct Costs	26,816,988.78	23,949,852.15	23,949,852.15
2019-2020 Rate	2.15*	14.33*	14.23**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	27,349,195.94	24,580,691.61	24,580,691.61
Indirect costs based on rate ** multiplied by actual direct costs	588,007.71	3,522,413.11	3,497,832.42
2019-2020 Actual Indirect Costs	591,329.07	3,359,833.40	3,359,833.40
2017-2018 Fixed Carry Forward	-11,800.06	0.00	25,151.41
Total Indirect Costs	603,129.13	3,359,833.40	3,334,681.99
Over/(Under) Recovery	-15,121.42	162,579.71	163,150.43

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	591,329.07	3,359,833.40	3,359,833.40
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-15,121.42	162,579.71	163,150.43
Total Projected Indirect 2021-2022 (Numerator)	606,450.49	3,197,253.69	3,196,682.97
Direct Costs	27,349,195.94	24,580,691.61	24,580,691.61
Rate for 2021-2022 **	2.22*	13.01*	13.00**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41025  
Form R0418**

Northview Public Schools  
4365 HUNSBERGER AVE NE  
GRAND RAPIDS, MI 49525

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,553,912.10	5,402,801.57	5,402,801.57
2017-2018 Fixed Carry Forward	-215,723.62	-1,386,793.52	-1,388,538.43
Total Indirect Costs	1,769,635.72	6,789,595.09	6,791,340.00
2017-2018 Direct Costs	35,721,143.85	31,762,312.10	31,762,312.10
2019-2020 Rate	4.95*	21.38*	21.38**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	36,553,925.60	32,589,860.50	32,589,860.50
Indirect costs based on rate ** multiplied by actual direct costs	1,809,419.32	4,888,479.08	6,967,712.17
2019-2020 Actual Indirect Costs	1,502,339.54	5,336,617.48	5,336,617.48
2017-2018 Fixed Carry Forward	-215,723.62	-1,386,793.52	-1,388,538.43
Total Indirect Costs	1,718,063.16	6,723,411.00	6,725,155.91
Over/(Under) Recovery	91,356.16	0.00	242,556.26

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,502,339.54	5,336,617.48	5,336,617.48
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	91,356.16	0.00	242,556.26
Total Projected Indirect 2021-2022 (Numerator)	1,410,983.38	5,336,617.48	5,094,061.22
Direct Costs	36,553,925.60	32,589,860.50	32,589,860.50
Rate for 2021-2022 **	3.86*	16.38*	15.63**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41026  
Form R0418**

Wyoming Public Schools  
3575 GLADIOLA AVE SW  
WYOMING, MI 49519

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,738,040.19	5,223,835.60	5,223,835.60
2017-2018 Fixed Carry Forward	75,891.41	-203,880.44	-202,430.32
Total Indirect Costs	1,662,148.78	5,427,716.04	5,426,265.92
2017-2018 Direct Costs	48,541,317.45	44,820,200.04	44,820,200.04
2019-2020 Rate	3.42*	12.11*	12.11**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	49,404,468.56	45,461,651.23	45,461,651.23
Indirect costs based on rate ** multiplied by actual direct costs	1,689,632.82	5,505,405.96	5,505,405.96
2019-2020 Actual Indirect Costs	1,864,354.18	5,535,396.51	5,535,396.51
2017-2018 Fixed Carry Forward	75,891.41	-203,880.44	-202,430.32
Total Indirect Costs	1,788,462.77	5,739,276.95	5,737,826.83
Over/(Under) Recovery	-98,829.95	-233,870.99	-232,420.87

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,864,354.18	5,535,396.51	5,535,396.51
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-98,829.95	-233,870.99	-232,420.87
Total Projected Indirect 2021-2022 (Numerator)	1,963,184.13	5,769,267.50	5,767,817.38
Direct Costs	49,404,468.56	45,461,651.23	45,461,651.23
Rate for 2021-2022 **	3.97*	12.69*	12.69**

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41040  
Form R0418**

Byron Center Public Schools  
8542 BYRON CENTER AVE SW  
BYRON CENTER, MI 49315

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,183,307.09	4,878,326.98	4,878,326.98
2017-2018 Fixed Carry Forward	60,609.52	140,836.30	140,554.46
Total Indirect Costs	1,122,697.57	4,737,490.68	4,737,772.52
2017-2018 Direct Costs	41,747,131.64	38,674,300.71	38,674,300.71
2019-2020 Rate	2.69*	12.25*	12.25**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	46,761,573.24	43,167,517.97	43,167,517.97
Indirect costs based on rate ** multiplied by actual direct costs	1,257,886.32	5,288,020.95	5,288,020.95
2019-2020 Actual Indirect Costs	1,416,558.36	4,790,715.63	4,790,715.63
2017-2018 Fixed Carry Forward	60,609.52	140,836.30	140,554.46
Total Indirect Costs	1,355,948.84	4,649,879.33	4,650,161.17
Over/(Under) Recovery	-98,062.52	638,141.62	637,859.78

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,416,558.36	4,790,715.63	4,790,715.63
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-98,062.52	638,141.62	637,859.78
Total Projected Indirect 2021-2022 (Numerator)	1,514,620.88	4,152,574.01	4,152,855.85
Direct Costs	46,761,573.24	43,167,517.97	43,167,517.97
Rate for 2021-2022 **	3.24*	9.62*	9.62**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41050  
Form R0418**

Caledonia Community Schools  
9753 DUNCAN LAKE AVE SE  
CALEDONIA, MI 49316

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,552,196.53	5,893,699.64	5,893,699.64
2017-2018 Fixed Carry Forward	58,782.84	-148,579.98	-146,308.63
Total Indirect Costs	1,493,413.69	6,042,279.62	6,040,008.27
2017-2018 Direct Costs	51,543,268.50	47,039,023.39	47,039,023.39
2019-2020 Rate	2.90*	12.85*	12.84**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	53,156,777.35	48,232,871.68	48,232,871.68
Indirect costs based on rate ** multiplied by actual direct costs	1,541,546.54	6,197,924.01	6,193,100.72
2019-2020 Actual Indirect Costs	1,733,234.39	6,471,887.57	6,471,887.57
2017-2018 Fixed Carry Forward	58,782.84	-148,579.98	-146,308.63
Total Indirect Costs	1,674,451.55	6,620,467.55	6,618,196.20
Over/(Under) Recovery	-132,905.01	-422,543.54	-425,095.48

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,733,234.39	6,471,887.57	6,471,887.57
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-132,905.01	-422,543.54	-425,095.48
Total Projected Indirect 2021-2022 (Numerator)	1,866,139.40	6,894,431.11	6,896,983.05
Direct Costs	53,156,777.35	48,232,871.68	48,232,871.68
Rate for 2021-2022 **	3.51*	14.29*	14.30**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41070  
Form R0418**

Cedar Springs Public Schools  
204 EAST MUSKEGON ST  
CEDAR SPRINGS, MI 49319

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	886,684.44	4,375,323.99	4,375,323.99
2017-2018 Fixed Carry Forward	476,325.80	-535,803.29	-536,540.02
Total Indirect Costs	410,358.64	4,911,127.28	4,911,864.01
2017-2018 Direct Costs	35,891,606.11	32,217,043.15	32,217,043.15
2019-2020 Rate	1.14*	15.24*	15.25**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	37,697,829.74	34,264,136.10	34,264,136.10
Indirect costs based on rate ** multiplied by actual direct costs	429,755.26	5,139,620.42	5,225,280.76
2019-2020 Actual Indirect Costs	983,209.24	4,196,744.58	4,196,744.58
2017-2018 Fixed Carry Forward	476,325.80	-535,803.29	-536,540.02
Total Indirect Costs	506,883.44	4,732,547.87	4,733,284.60
Over/(Under) Recovery	-77,128.18	0.00	491,996.16

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	983,209.24	4,196,744.58	4,196,744.58
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-77,128.18	0.00	491,996.16
Total Projected Indirect 2021-2022 (Numerator)	1,060,337.42	4,196,744.58	3,704,748.42
Direct Costs	37,697,829.74	34,264,136.10	34,264,136.10
Rate for 2021-2022 **	2.81*	12.25*	10.81**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41080  
Form R0418**

Comstock Park Public Schools  
101 SCHOOL ST NE  
COMSTOCK PARK, MI 49321

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	545,953.32	1,893,947.84	1,893,947.84
2017-2018 Fixed Carry Forward	-76,103.76	-174,754.86	-175,679.07
Total Indirect Costs	622,057.08	2,068,702.70	2,069,626.91
2017-2018 Direct Costs	20,355,366.07	19,007,371.55	19,007,371.55
2019-2020 Rate	3.06*	10.88*	10.89**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	19,410,595.26	18,035,705.63	18,035,705.63
Indirect costs based on rate ** multiplied by actual direct costs	593,964.21	1,962,284.77	1,964,088.34
2019-2020 Actual Indirect Costs	636,914.16	2,011,803.79	2,011,803.79
2017-2018 Fixed Carry Forward	-76,103.76	-174,754.86	-175,679.07
Total Indirect Costs	713,017.92	2,186,558.65	2,187,482.86
Over/(Under) Recovery	-119,053.71	-224,273.88	-223,394.52

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	636,914.16	2,011,803.79	2,011,803.79
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-119,053.71	-224,273.88	-223,394.52
Total Projected Indirect 2021-2022 (Numerator)	755,967.87	2,236,077.67	2,235,198.31
Direct Costs	19,410,595.26	18,035,705.63	18,035,705.63
Rate for 2021-2022 **	3.89*	12.40*	12.39**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41090  
Form R0418**

East Grand Rapids Public Schools  
2915 HALL ST SE  
GRAND RAPIDS, MI 49506

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,065,080.44	4,138,931.95	4,138,931.95
2017-2018 Fixed Carry Forward	-63,132.60	0.00	-41,231.01
Total Indirect Costs	1,128,213.04	4,138,931.95	4,180,162.96
2017-2018 Direct Costs	30,313,978.76	27,240,127.25	27,240,127.25
2019-2020 Rate	3.72*	15.19*	15.35**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	31,404,574.47	28,203,654.61	28,203,654.61
Indirect costs based on rate ** multiplied by actual direct costs	1,168,250.17	4,230,548.19	4,329,260.98
2019-2020 Actual Indirect Costs	1,055,903.11	4,256,822.97	4,256,822.97
2017-2018 Fixed Carry Forward	-63,132.60	0.00	-41,231.01
Total Indirect Costs	1,119,035.71	4,256,822.97	4,298,053.98
Over/(Under) Recovery	49,214.46	0.00	31,207.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,055,903.11	4,256,822.97	4,256,822.97
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	49,214.46	0.00	31,207.00
Total Projected Indirect 2021-2022 (Numerator)	1,006,688.65	4,256,822.97	4,225,615.97
Direct Costs	31,404,574.47	28,203,654.61	28,203,654.61
Rate for 2021-2022 **	3.21*	15.09*	14.98**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41110  
Form R0418**

Forest Hills Public Schools  
6590 CASCADE RD SE  
GRAND RAPIDS, MI 49546

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	3,867,534.76	13,398,307.31	13,398,307.31
2017-2018 Fixed Carry Forward	302,756.59	-141,420.20	-153,850.12
Total Indirect Costs	3,564,778.17	13,539,727.51	13,552,157.43
2017-2018 Direct Costs	103,142,624.67	93,292,660.85	93,292,660.85
2019-2020 Rate	3.46*	14.51*	14.53**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	108,373,317.58	98,321,167.74	98,321,167.74
Indirect costs based on rate ** multiplied by actual direct costs	3,749,716.79	14,266,401.44	14,286,065.67
2019-2020 Actual Indirect Costs	4,202,160.01	13,976,271.85	13,976,271.85
2017-2018 Fixed Carry Forward	302,756.59	-141,420.20	-153,850.12
Total Indirect Costs	3,899,403.42	14,117,692.05	14,130,121.97
Over/(Under) Recovery	-149,686.63	148,709.39	155,943.70

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	4,202,160.01	13,976,271.85	13,976,271.85
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-149,686.63	148,709.39	155,943.70
Total Projected Indirect 2021-2022 (Numerator)	4,351,846.64	13,827,562.46	13,820,328.15
Direct Costs	108,373,317.58	98,321,167.74	98,321,167.74
Rate for 2021-2022 **	4.02*	14.06*	14.06**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41120  
Form R0418**

Godfrey-Lee Public Schools  
1324 BURTON ST SW  
WYOMING, MI 49509

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	819,939.53	2,323,670.35	2,323,670.35
2017-2018 Fixed Carry Forward	-7,799.19	22,362.84	23,370.25
Total Indirect Costs	827,738.72	2,301,307.51	2,300,300.10
2017-2018 Direct Costs	21,359,710.58	19,855,979.76	19,855,979.76
2019-2020 Rate	3.88*	11.59*	11.58**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	21,172,767.97	19,406,762.50	19,406,762.50
Indirect costs based on rate ** multiplied by actual direct costs	821,503.40	2,249,243.77	2,247,303.10
2019-2020 Actual Indirect Costs	771,438.41	2,537,443.88	2,537,443.88
2017-2018 Fixed Carry Forward	-7,799.19	22,362.84	23,370.25
Total Indirect Costs	779,237.60	2,515,081.04	2,514,073.63
Over/(Under) Recovery	42,265.80	-265,837.27	-266,770.53

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	771,438.41	2,537,443.88	2,537,443.88
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	42,265.80	-265,837.27	-266,770.53
Total Projected Indirect 2021-2022 (Numerator)	729,172.61	2,803,281.15	2,804,214.41
Direct Costs	21,172,767.97	19,406,762.50	19,406,762.50
Rate for 2021-2022 **	3.44*	14.44*	14.45**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41130  
Form R0418**

Grandville Public Schools  
3839 Prairie St SW  
Grandville, MI 49418

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,580,465.00	6,501,225.00	6,501,225.00
2017-2018 Fixed Carry Forward	141,187.97	-433,888.24	-436,007.74
Total Indirect Costs	1,439,277.03	6,935,113.24	6,937,232.74
2017-2018 Direct Costs	57,625,282.00	52,510,402.00	52,510,402.00
2019-2020 Rate	2.50*	13.21*	13.21**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	61,806,096.27	56,334,169.44	56,334,169.44
Indirect costs based on rate ** multiplied by actual direct costs	1,545,152.41	7,441,743.78	7,441,743.78
2019-2020 Actual Indirect Costs	1,803,880.75	7,055,202.58	7,055,202.58
2017-2018 Fixed Carry Forward	141,187.97	-433,888.24	-436,007.74
Total Indirect Costs	1,662,692.78	7,489,090.82	7,491,210.32
Over/(Under) Recovery	-117,540.37	-47,347.04	-49,466.54

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,803,880.75	7,055,202.58	7,055,202.58
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-117,540.37	-47,347.04	-49,466.54
Total Projected Indirect 2021-2022 (Numerator)	1,921,421.12	7,102,549.62	7,104,669.12
Direct Costs	61,806,096.27	56,334,169.44	56,334,169.44
Rate for 2021-2022 **	3.11*	12.61*	12.61**

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41140  
Form R0418**

Kelloggsville Public Schools  
242 52ND ST SE  
GRAND RAPIDS, MI 49548

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	891,298.27	2,959,723.34	2,959,723.34
2017-2018 Fixed Carry Forward	76,869.35	-66,497.41	-66,497.41
Total Indirect Costs	814,428.92	3,026,220.75	3,026,220.75
2017-2018 Direct Costs	24,102,636.37	22,034,211.30	22,034,211.30
2019-2020 Rate	3.38*	13.73*	13.73**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	27,066,567.29	24,630,759.10	24,630,759.10
Indirect costs based on rate ** multiplied by actual direct costs	914,849.97	3,381,803.22	3,381,803.22
2019-2020 Actual Indirect Costs	808,676.28	3,244,484.47	3,244,484.47
2017-2018 Fixed Carry Forward	76,869.35	-66,497.41	-66,497.41
Total Indirect Costs	731,806.93	3,310,981.88	3,310,981.88
Over/(Under) Recovery	183,043.04	70,821.34	70,821.34

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	808,676.28	3,244,484.47	3,244,484.47
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	183,043.04	70,821.34	70,821.34
Total Projected Indirect 2021-2022 (Numerator)	625,633.24	3,173,663.13	3,173,663.13
Direct Costs	27,066,567.29	24,630,759.10	24,630,759.10
Rate for 2021-2022 **	2.31*	12.88*	12.88**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41145  
Form R0418**

Kenowa Hills Public Schools  
2325 4 MILE RD NW  
GRAND RAPIDS, MI 49544

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,195,028.75	3,677,808.51	3,677,808.51
2017-2018 Fixed Carry Forward	-259,013.00	-595,405.15	-495,340.42
Total Indirect Costs	1,454,041.75	4,273,213.66	4,173,148.93
2017-2018 Direct Costs	30,175,261.18	27,595,374.76	27,595,374.76
2019-2020 Rate	4.82*	15.49*	15.12**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	32,285,835.93	29,638,084.07	29,638,084.07
Indirect costs based on rate ** multiplied by actual direct costs	1,556,177.29	4,445,712.61	4,481,278.31
2019-2020 Actual Indirect Costs	1,462,333.89	3,951,967.23	3,951,967.23
2017-2018 Fixed Carry Forward	-259,013.00	-595,405.15	-495,340.42
Total Indirect Costs	1,721,346.89	4,547,372.38	4,447,307.65
Over/(Under) Recovery	-165,169.60	0.00	33,970.66

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,462,333.89	3,951,967.23	3,951,967.23
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-165,169.60	0.00	33,970.66
Total Projected Indirect 2021-2022 (Numerator)	1,627,503.49	3,951,967.23	3,917,996.57
Direct Costs	32,285,835.93	29,638,084.07	29,638,084.07
Rate for 2021-2022 **	5.04*	13.33*	13.22**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41150  
Form R0418**

Kent City Community Schools  
200 NORTH CLOVER ST  
KENT CITY, MI 49330

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	388,145.00	1,633,005.90	1,633,005.90
2017-2018 Fixed Carry Forward	47,772.33	-43,920.58	-43,146.89
Total Indirect Costs	340,372.67	1,676,926.48	1,676,152.79
2017-2018 Direct Costs	14,613,120.35	13,368,259.45	13,368,259.45
2019-2020 Rate	2.33*	12.54*	12.54**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	14,723,820.36	13,603,490.07	13,603,490.07
Indirect costs based on rate ** multiplied by actual direct costs	343,065.01	1,705,877.65	1,705,877.65
2019-2020 Actual Indirect Costs	398,150.49	1,518,480.78	1,518,480.78
2017-2018 Fixed Carry Forward	47,772.33	-43,920.58	-43,146.89
Total Indirect Costs	350,378.16	1,562,401.36	1,561,627.67
Over/(Under) Recovery	-7,313.15	143,476.29	144,249.98

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	398,150.49	1,518,480.78	1,518,480.78
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-7,313.15	143,476.29	144,249.98
Total Projected Indirect 2021-2022 (Numerator)	405,463.64	1,375,004.49	1,374,230.80
Direct Costs	14,723,820.36	13,603,490.07	13,603,490.07
Rate for 2021-2022 **	2.75*	10.11*	10.10**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41160  
Form R0418**

Kentwood Public Schools  
5820 EASTERN AVE SE  
GRAND RAPIDS, MI 49508

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	2,764,590.17	11,663,539.14	11,663,539.14
2017-2018 Fixed Carry Forward	-664,382.44	-2,471,405.06	-2,471,405.06
Total Indirect Costs	3,428,972.61	14,134,944.20	14,134,944.20
2017-2018 Direct Costs	91,544,499.68	82,447,095.93	82,447,095.93
2019-2020 Rate	3.75*	17.14*	17.14**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	101,809,582.33	92,006,729.24	92,006,729.24
Indirect costs based on rate ** multiplied by actual direct costs	3,817,859.34	13,801,009.39	15,769,953.39
2019-2020 Actual Indirect Costs	3,261,159.76	12,885,158.17	12,885,158.17
2017-2018 Fixed Carry Forward	-664,382.44	-2,471,405.06	-2,471,405.06
Total Indirect Costs	3,925,542.20	15,356,563.23	15,356,563.23
Over/(Under) Recovery	-107,682.86	0.00	413,390.16

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	3,261,159.76	12,885,158.17	12,885,158.17
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-107,682.86	0.00	413,390.16
Total Projected Indirect 2021-2022 (Numerator)	3,368,842.62	12,885,158.17	12,471,768.01
Direct Costs	101,809,582.33	92,006,729.24	92,006,729.24
Rate for 2021-2022 **	3.31*	14.00*	13.56**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41170  
Form R0418**

Lowell Area Schools  
300 HIGH ST  
LOWELL, MI 49331

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,039,293.02	4,792,025.34	4,792,025.34
2017-2018 Fixed Carry Forward	261,254.61	-27,447.20	-25,063.44
Total Indirect Costs	778,038.41	4,819,472.54	4,817,088.78
2017-2018 Direct Costs	36,678,847.75	32,723,750.94	32,723,750.94
2019-2020 Rate	2.12*	14.73*	14.72**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	39,713,306.68	35,756,934.49	35,756,934.49
Indirect costs based on rate ** multiplied by actual direct costs	841,922.10	5,266,996.45	5,263,420.76
2019-2020 Actual Indirect Costs	1,329,363.58	5,136,176.77	5,136,176.77
2017-2018 Fixed Carry Forward	261,254.61	-27,447.20	-25,063.44
Total Indirect Costs	1,068,108.97	5,163,623.97	5,161,240.21
Over/(Under) Recovery	-226,186.87	103,372.48	102,180.55

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,329,363.58	5,136,176.77	5,136,176.77
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-226,186.87	103,372.48	102,180.55
Total Projected Indirect 2021-2022 (Numerator)	1,555,550.45	5,032,804.29	5,033,996.22
Direct Costs	39,713,306.68	35,756,934.49	35,756,934.49
Rate for 2021-2022 **	3.92*	14.08*	14.08**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41210  
Form R0418**

Rockford Public Schools  
350 NORTH MAIN ST  
ROCKFORD, MI 49341

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	2,864,227.28	10,253,783.14	10,253,783.14
2017-2018 Fixed Carry Forward	-31,301.64	-1,221,428.93	-1,291,355.64
Total Indirect Costs	2,895,528.92	11,475,212.07	11,545,138.78
2017-2018 Direct Costs	80,638,579.08	73,018,223.22	73,018,223.22
2019-2020 Rate	3.59*	15.72*	15.81**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	82,428,048.60	74,969,857.75	74,969,857.75
Indirect costs based on rate ** multiplied by actual direct costs	2,959,166.94	11,245,478.66	11,852,734.51
2019-2020 Actual Indirect Costs	3,293,151.58	10,516,342.43	10,516,342.43
2017-2018 Fixed Carry Forward	-31,301.64	-1,221,428.93	-1,291,355.64
Total Indirect Costs	3,324,453.22	11,737,771.36	11,807,698.07
Over/(Under) Recovery	-365,286.28	0.00	45,036.44

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	3,293,151.58	10,516,342.43	10,516,342.43
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-365,286.28	0.00	45,036.44
Total Projected Indirect 2021-2022 (Numerator)	3,658,437.86	10,516,342.43	10,471,305.99
Direct Costs	82,428,048.60	74,969,857.75	74,969,857.75
Rate for 2021-2022 **	4.44*	14.03*	13.97**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41240  
Form R0418**

Sparta Area Schools  
465 SOUTH UNION ST  
SPARTA, MI 49345

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	993,422.91	2,990,973.15	2,990,973.15
2017-2018 Fixed Carry Forward	-34,748.90	-175,809.50	-175,809.50
Total Indirect Costs	1,028,171.81	3,166,782.65	3,166,782.65
2017-2018 Direct Costs	26,195,554.02	24,198,003.78	24,198,003.78
2019-2020 Rate	3.92*	13.09*	13.09**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	27,270,333.93	25,232,049.43	25,232,049.43
Indirect costs based on rate ** multiplied by actual direct costs	1,068,997.09	3,302,875.27	3,302,875.27
2019-2020 Actual Indirect Costs	924,554.94	2,962,839.44	2,962,839.44
2017-2018 Fixed Carry Forward	-34,748.90	-175,809.50	-175,809.50
Total Indirect Costs	959,303.84	3,138,648.94	3,138,648.94
Over/(Under) Recovery	109,693.25	164,226.33	164,226.33

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	924,554.94	2,962,839.44	2,962,839.44
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	109,693.25	164,226.33	164,226.33
Total Projected Indirect 2021-2022 (Numerator)	814,861.69	2,798,613.11	2,798,613.11
Direct Costs	27,270,333.93	25,232,049.43	25,232,049.43
Rate for 2021-2022 **	2.99*	11.09*	11.09**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41900  
Form R0418**

Covenant House Academy Grand Rapids  
50 ANTOINE ST SW  
GRAND RAPIDS, MI 49507

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	126,203.00	558,615.00	558,615.00
2017-2018 Fixed Carry Forward	99,474.03	0.00	0.00
Total Indirect Costs	26,728.97	558,615.00	558,615.00
2017-2018 Direct Costs	3,116,189.00	2,683,777.00	2,683,777.00
2019-2020 Rate	0.86*	20.81*	20.81**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,719,492.72	2,326,163.34	2,326,163.34
Indirect costs based on rate ** multiplied by actual direct costs	23,387.64	348,924.50	484,074.59
2019-2020 Actual Indirect Costs	161,937.17	555,266.55	555,266.55
2017-2018 Fixed Carry Forward	99,474.03	0.00	0.00
Total Indirect Costs	62,463.14	555,266.55	555,266.55
Over/(Under) Recovery	-39,075.50	0.00	-71,191.96

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	161,937.17	555,266.55	555,266.55
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-39,075.50	0.00	-71,191.96
Total Projected Indirect 2021-2022 (Numerator)	201,012.67	555,266.55	626,458.51
Direct Costs	2,719,492.72	2,326,163.34	2,326,163.34
Rate for 2021-2022 **	7.39*	23.87*	26.93**

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41901  
Form R0418**

New Branches Charter Academy  
3662 Poinsettia Ave SE  
Grand Rapids, MI 49508

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	84,695.73	349,461.48	349,461.48
2017-2018 Fixed Carry Forward	381.48	35,040.87	40,444.82
Total Indirect Costs	84,314.25	314,420.61	309,016.66
2017-2018 Direct Costs	2,951,714.41	2,686,948.66	2,686,948.66
2019-2020 Rate	2.86*	11.70*	11.50**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,488,917.70	3,224,153.58	3,224,153.58
Indirect costs based on rate ** multiplied by actual direct costs	99,783.05	377,225.97	370,777.66
2019-2020 Actual Indirect Costs	93,100.59	357,864.71	357,864.71
2017-2018 Fixed Carry Forward	381.48	35,040.87	40,444.82
Total Indirect Costs	92,719.11	322,823.84	317,419.89
Over/(Under) Recovery	7,063.94	54,402.13	53,357.77

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	93,100.59	357,864.71	357,864.71
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	7,063.94	54,402.13	53,357.77
Total Projected Indirect 2021-2022 (Numerator)	86,036.65	303,462.58	304,506.94
Direct Costs	3,488,917.70	3,224,153.58	3,224,153.58
Rate for 2021-2022 **	2.47*	9.41*	9.44**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41904  
Form R0418**

West MI Academy of Environmental Science  
4463 LEONARD ST NW  
GRAND RAPIDS, MI 49534

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	23,119.14	438,865.97	438,865.97
2017-2018 Fixed Carry Forward	-10,335.01	-6,435.41	-6,355.51
Total Indirect Costs	33,454.15	445,301.38	445,221.48
2017-2018 Direct Costs	6,047,559.39	5,631,812.56	5,631,812.56
2019-2020 Rate	0.55*	7.91*	7.91**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,998,259.99	6,493,950.49	6,493,950.49
Indirect costs based on rate ** multiplied by actual direct costs	38,490.43	513,671.48	513,671.48
2019-2020 Actual Indirect Costs	25,861.65	530,171.15	530,171.15
2017-2018 Fixed Carry Forward	-10,335.01	-6,435.41	-6,355.51
Total Indirect Costs	36,196.66	536,606.56	536,526.66
Over/(Under) Recovery	2,293.77	-22,935.08	-22,855.18

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	25,861.65	530,171.15	530,171.15
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	2,293.77	-22,935.08	-22,855.18
Total Projected Indirect 2021-2022 (Numerator)	23,567.88	553,106.23	553,026.33
Direct Costs	6,998,259.99	6,493,950.49	6,493,950.49
Rate for 2021-2022 **	0.34*	8.52*	8.52**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41905  
Form R0418**

Excel Charter Academy  
4201 BRETON RD SE  
GRAND RAPIDS, MI 49512

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	529,476.00	1,746,679.00	1,746,679.00
2017-2018 Fixed Carry Forward	50,522.32	0.00	0.00
Total Indirect Costs	478,953.68	1,746,679.00	1,746,679.00
2017-2018 Direct Costs	6,631,217.00	5,414,014.00	5,414,014.00
2019-2020 Rate	7.22*	32.26*	32.26**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,947,935.00	5,733,636.00	5,733,636.00
Indirect costs based on rate ** multiplied by actual direct costs	501,640.91	860,045.40	1,433,409.00
2019-2020 Actual Indirect Costs	583,002.00	1,797,301.00	1,797,301.00
2017-2018 Fixed Carry Forward	50,522.32	0.00	0.00
Total Indirect Costs	532,479.68	1,797,301.00	1,797,301.00
Over/(Under) Recovery	-30,838.77	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	583,002.00	1,797,301.00	1,797,301.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-30,838.77	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	613,840.77	1,797,301.00	1,797,301.00
Direct Costs	6,947,935.00	5,733,636.00	5,733,636.00
Rate for 2021-2022 **	8.83*	31.35*	31.35**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41908  
Form R0418**

Byron Center Charter School  
9930 BURLINGAME AVE SW  
BYRON CENTER, MI 49315

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	51,502.77	203,828.64	203,828.64
2017-2018 Fixed Carry Forward	-3,769.43	0.00	35,995.61
Total Indirect Costs	55,272.20	203,828.64	167,833.03
2017-2018 Direct Costs	1,942,429.76	1,790,103.89	1,790,103.89
2019-2020 Rate	2.85*	11.39*	9.38**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,920,878.42	1,769,765.27	1,769,765.27
Indirect costs based on rate ** multiplied by actual direct costs	54,745.03	201,576.26	166,003.98
2019-2020 Actual Indirect Costs	55,828.51	206,941.66	206,941.66
2017-2018 Fixed Carry Forward	-3,769.43	0.00	35,995.61
Total Indirect Costs	59,597.94	206,941.66	170,946.05
Over/(Under) Recovery	-4,852.91	-5,365.40	-4,942.07

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	55,828.51	206,941.66	206,941.66
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-4,852.91	-5,365.40	-4,942.07
Total Projected Indirect 2021-2022 (Numerator)	60,681.42	212,307.06	211,883.73
Direct Costs	1,920,878.42	1,769,765.27	1,769,765.27
Rate for 2021-2022 **	3.16*	12.00*	11.97**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41909  
Form R0418**

Vista Charter Academy  
711 32ND ST SE  
GRAND RAPIDS, MI 49548

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	481,925.00	1,649,193.00	1,649,193.00
2017-2018 Fixed Carry Forward	95,794.08	0.00	0.00
Total Indirect Costs	386,130.92	1,649,193.00	1,649,193.00
2017-2018 Direct Costs	7,096,794.00	5,929,526.00	5,929,526.00
2019-2020 Rate	5.44*	27.81*	27.81**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,385,083.00	6,182,596.00	6,182,596.00
Indirect costs based on rate ** multiplied by actual direct costs	401,748.52	927,389.40	1,545,649.00
2019-2020 Actual Indirect Costs	423,905.00	1,626,392.00	1,626,392.00
2017-2018 Fixed Carry Forward	95,794.08	0.00	0.00
Total Indirect Costs	328,110.92	1,626,392.00	1,626,392.00
Over/(Under) Recovery	73,637.60	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	423,905.00	1,626,392.00	1,626,392.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	73,637.60	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	350,267.40	1,626,392.00	1,626,392.00
Direct Costs	7,385,083.00	6,182,596.00	6,182,596.00
Rate for 2021-2022 **	4.74*	26.31*	26.31**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41910  
Form R0418**

Vanguard Charter Academy  
1620 52ND ST SW  
WYOMING, MI 49519

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	523,842.00	1,862,390.00	1,862,390.00
2017-2018 Fixed Carry Forward	16,323.46	0.00	0.00
Total Indirect Costs	507,518.54	1,862,390.00	1,862,390.00
2017-2018 Direct Costs	6,415,770.00	5,077,222.00	5,077,222.00
2019-2020 Rate	7.91*	36.68*	36.68**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,913,106.00	5,644,176.00	5,644,176.00
Indirect costs based on rate ** multiplied by actual direct costs	546,826.68	846,626.40	1,411,044.00
2019-2020 Actual Indirect Costs	550,635.00	1,819,565.00	1,819,565.00
2017-2018 Fixed Carry Forward	16,323.46	0.00	0.00
Total Indirect Costs	534,311.54	1,819,565.00	1,819,565.00
Over/(Under) Recovery	12,515.14	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	550,635.00	1,819,565.00	1,819,565.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	12,515.14	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	538,119.86	1,819,565.00	1,819,565.00
Direct Costs	6,913,106.00	5,644,176.00	5,644,176.00
Rate for 2021-2022 **	7.78*	32.24*	32.24**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41911  
Form R0418**

Flat River Academy  
9481 Jordan Road  
Greenville, MI 48838

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	4,384.00	138,416.00	138,416.00
2017-2018 Fixed Carry Forward	10,272.41	0.00	-23,566.90
Total Indirect Costs	-5,888.41	138,416.00	161,982.90
2017-2018 Direct Costs	1,019,431.00	885,399.00	885,399.00
2019-2020 Rate	0.00*	15.63*	18.29**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,070,258.00	949,533.00	949,533.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	142,429.95	173,669.59
2019-2020 Actual Indirect Costs	2,966.00	123,691.00	123,691.00
2017-2018 Fixed Carry Forward	10,272.41	0.00	-23,566.90
Total Indirect Costs	-7,306.41	123,691.00	147,257.90
Over/(Under) Recovery	0.00	0.00	26,411.69

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	2,966.00	123,691.00	123,691.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	26,411.69
Total Projected Indirect 2021-2022 (Numerator)	2,966.00	123,691.00	97,279.31
Direct Costs	1,070,258.00	949,533.00	949,533.00
Rate for 2021-2022 **	0.28*	13.03*	10.24**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41914  
Form R0418**

Knapp Charter Academy  
1759 LEFFINGWELL AVE NE  
GRAND RAPIDS, MI 49525

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	488,504.00	1,616,894.00	1,616,894.00
2017-2018 Fixed Carry Forward	73,172.45	0.00	0.00
Total Indirect Costs	415,331.55	1,616,894.00	1,616,894.00
2017-2018 Direct Costs	6,100,726.00	4,972,336.00	4,972,336.00
2019-2020 Rate	6.81*	32.52*	32.52**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,617,310.00	5,474,319.00	5,474,319.00
Indirect costs based on rate ** multiplied by actual direct costs	450,638.81	821,147.85	1,368,579.75
2019-2020 Actual Indirect Costs	490,540.00	1,633,531.00	1,633,531.00
2017-2018 Fixed Carry Forward	73,172.45	0.00	0.00
Total Indirect Costs	417,367.55	1,633,531.00	1,633,531.00
Over/(Under) Recovery	33,271.26	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	490,540.00	1,633,531.00	1,633,531.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	33,271.26	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	457,268.74	1,633,531.00	1,633,531.00
Direct Costs	6,617,310.00	5,474,319.00	5,474,319.00
Rate for 2021-2022 **	6.91*	29.84*	29.84**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41915  
Form R0418**

Walker Charter Academy  
1801 3 MILE RD NW  
GRAND RAPIDS, MI 49544

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	564,835.00	1,621,482.00	1,621,482.00
2017-2018 Fixed Carry Forward	-37,618.55	0.00	0.00
Total Indirect Costs	602,453.55	1,621,482.00	1,621,482.00
2017-2018 Direct Costs	5,945,074.00	4,888,427.00	4,888,427.00
2019-2020 Rate	10.13*	33.17*	33.17**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,436,781.00	5,331,318.00	5,331,318.00
Indirect costs based on rate ** multiplied by actual direct costs	652,045.92	799,697.70	1,332,829.50
2019-2020 Actual Indirect Costs	447,579.00	1,553,042.00	1,553,042.00
2017-2018 Fixed Carry Forward	-37,618.55	0.00	0.00
Total Indirect Costs	485,197.55	1,553,042.00	1,553,042.00
Over/(Under) Recovery	166,848.37	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	447,579.00	1,553,042.00	1,553,042.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	166,848.37	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	280,730.63	1,553,042.00	1,553,042.00
Direct Costs	6,436,781.00	5,331,318.00	5,331,318.00
Rate for 2021-2022 **	4.36*	29.13*	29.13**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41916  
Form R0418**

Cross Creek Charter Academy  
7701 KALAMAZOO AVE SE  
BYRON CENTER, MI 49315

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	607,191.00	1,775,277.00	1,775,277.00
2017-2018 Fixed Carry Forward	-82,802.19	0.00	0.00
Total Indirect Costs	689,993.19	1,775,277.00	1,775,277.00
2017-2018 Direct Costs	6,110,590.00	4,942,504.00	4,942,504.00
2019-2020 Rate	11.29*	35.92*	35.92**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,652,931.00	5,468,246.00	5,468,246.00
Indirect costs based on rate ** multiplied by actual direct costs	751,115.91	820,236.90	1,367,061.50
2019-2020 Actual Indirect Costs	668,668.00	1,853,353.00	1,853,353.00
2017-2018 Fixed Carry Forward	-82,802.19	0.00	0.00
Total Indirect Costs	751,470.19	1,853,353.00	1,853,353.00
Over/(Under) Recovery	-354.28	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	668,668.00	1,853,353.00	1,853,353.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-354.28	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	669,022.28	1,853,353.00	1,853,353.00
Direct Costs	6,652,931.00	5,468,246.00	5,468,246.00
Rate for 2021-2022 **	10.06*	33.89*	33.89**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41917  
Form R0418**

William C. Abney Academy  
1435 FULTON ST E  
GRAND RAPIDS, MI 49503

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	164,674.74	449,985.33	449,985.33
2017-2018 Fixed Carry Forward	236,462.97	0.00	349,512.48
Total Indirect Costs	-71,788.23	449,985.33	100,472.85
2017-2018 Direct Costs	4,085,205.13	3,799,894.54	3,799,894.54
2019-2020 Rate	0.00*	11.84*	2.64**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,640,545.79	3,240,850.57	3,240,850.57
Indirect costs based on rate ** multiplied by actual direct costs	0.00	383,716.71	85,558.46
2019-2020 Actual Indirect Costs	165,621.11	565,316.33	565,316.33
2017-2018 Fixed Carry Forward	236,462.97	0.00	349,512.48
Total Indirect Costs	-70,841.86	565,316.33	215,803.85
Over/(Under) Recovery	0.00	-181,599.62	-130,245.39

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	165,621.11	565,316.33	565,316.33
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-181,599.62	-130,245.39
Total Projected Indirect 2021-2022 (Numerator)	165,621.11	746,915.95	695,561.72
Direct Costs	3,640,545.79	3,240,850.57	3,240,850.57
Rate for 2021-2022 **	4.55*	23.05*	21.46**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41918  
Form R0418**

Creative Technologies Academy  
350 PINE ST  
CEDAR SPRINGS, MI 49319

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	175,134.41	468,796.12	468,796.12
2017-2018 Fixed Carry Forward	10,868.00	0.00	0.00
Total Indirect Costs	164,266.41	468,796.12	468,796.12
2017-2018 Direct Costs	2,411,608.20	2,117,946.49	2,117,946.49
2019-2020 Rate	6.81*	22.13*	22.13**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,693,913.99	2,404,540.53	2,404,540.53
Indirect costs based on rate ** multiplied by actual direct costs	183,455.54	360,681.08	532,124.82
2019-2020 Actual Indirect Costs	179,353.93	468,727.39	468,727.39
2017-2018 Fixed Carry Forward	10,868.00	0.00	0.00
Total Indirect Costs	168,485.93	468,727.39	468,727.39
Over/(Under) Recovery	14,969.61	0.00	63,397.43

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	179,353.93	468,727.39	468,727.39
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	14,969.61	0.00	63,397.43
Total Projected Indirect 2021-2022 (Numerator)	164,384.32	468,727.39	405,329.96
Direct Costs	2,693,913.99	2,404,540.53	2,404,540.53
Rate for 2021-2022 **	6.10*	19.49*	16.86**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41919  
Form R0418**

Ridge Park Charter Academy  
4120 CAMELOT RIDGE DR SE  
GRAND RAPIDS, MI 49546

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	247,865.00	1,695,961.00	1,695,961.00
2017-2018 Fixed Carry Forward	-17,617.40	0.00	0.00
Total Indirect Costs	265,482.40	1,695,961.00	1,695,961.00
2017-2018 Direct Costs	6,354,082.00	4,905,986.00	4,905,986.00
2019-2020 Rate	4.18*	34.57*	34.57**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,426,617.00	4,976,807.00	4,976,807.00
Indirect costs based on rate ** multiplied by actual direct costs	268,632.59	746,521.05	1,244,201.75
2019-2020 Actual Indirect Costs	245,935.00	1,695,745.00	1,695,745.00
2017-2018 Fixed Carry Forward	-17,617.40	0.00	0.00
Total Indirect Costs	263,552.40	1,695,745.00	1,695,745.00
Over/(Under) Recovery	5,080.19	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	245,935.00	1,695,745.00	1,695,745.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	5,080.19	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	240,854.81	1,695,745.00	1,695,745.00
Direct Costs	6,426,617.00	4,976,807.00	4,976,807.00
Rate for 2021-2022 **	3.75*	34.07*	34.07**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41920  
Form R0418**

Chandler Woods Charter Academy  
6895 SAMRICK AVE NE  
BELMONT, MI 49306

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	583,883.00	1,727,474.00	1,727,474.00
2017-2018 Fixed Carry Forward	-54,547.29	0.00	0.00
Total Indirect Costs	638,430.29	1,727,474.00	1,727,474.00
2017-2018 Direct Costs	5,945,945.00	4,802,354.00	4,802,354.00
2019-2020 Rate	10.74*	35.97*	35.97**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,315,772.00	5,141,900.00	5,141,900.00
Indirect costs based on rate ** multiplied by actual direct costs	678,313.91	771,285.00	1,285,475.00
2019-2020 Actual Indirect Costs	679,938.00	1,853,810.00	1,853,810.00
2017-2018 Fixed Carry Forward	-54,547.29	0.00	0.00
Total Indirect Costs	734,485.29	1,853,810.00	1,853,810.00
Over/(Under) Recovery	-56,171.38	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	679,938.00	1,853,810.00	1,853,810.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-56,171.38	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	736,109.38	1,853,810.00	1,853,810.00
Direct Costs	6,315,772.00	5,141,900.00	5,141,900.00
Rate for 2021-2022 **	11.66*	36.05*	36.05**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41921  
Form R0418**

Grand Rapids Child Discovery Center  
409 Lafayette Ave SE  
GRAND RAPIDS, MI 49503

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	68,328.00	219,707.00	219,707.00
2017-2018 Fixed Carry Forward	-8,788.76	-37,292.59	-37,386.34
Total Indirect Costs	77,116.76	256,999.59	257,093.34
2017-2018 Direct Costs	2,381,818.00	2,230,439.00	2,230,439.00
2019-2020 Rate	3.24*	11.52*	11.53**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,537,166.00	2,386,523.00	2,386,523.00
Indirect costs based on rate ** multiplied by actual direct costs	82,204.18	274,927.45	275,166.10
2019-2020 Actual Indirect Costs	72,251.00	222,894.00	222,894.00
2017-2018 Fixed Carry Forward	-8,788.76	-37,292.59	-37,386.34
Total Indirect Costs	81,039.76	260,186.59	260,280.34
Over/(Under) Recovery	1,164.42	14,740.86	14,885.76

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	72,251.00	222,894.00	222,894.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	1,164.42	14,740.86	14,885.76
Total Projected Indirect 2021-2022 (Numerator)	71,086.58	208,153.14	208,008.24
Direct Costs	2,537,166.00	2,386,523.00	2,386,523.00
Rate for 2021-2022 **	2.80*	8.72*	8.72**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41922  
Form R0418**

Lighthouse Academy  
3300 36TH ST SE  
Grand Rapids, MI 49512

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	527,759.00	973,601.00	973,601.00
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	527,759.00	973,601.00	973,601.00
2017-2018 Direct Costs	5,515,478.00	5,069,636.00	5,069,636.00
2019-2020 Rate	9.57*	19.20*	19.20**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,190,721.00	4,743,136.00	4,743,136.00
Indirect costs based on rate ** multiplied by actual direct costs	496,752.00	711,470.40	910,682.11
2019-2020 Actual Indirect Costs	464,658.00	912,243.00	912,243.00
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	464,658.00	912,243.00	912,243.00
Over/(Under) Recovery	32,094.00	0.00	-1,560.89

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	464,658.00	912,243.00	912,243.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	32,094.00	0.00	-1,560.89
Total Projected Indirect 2021-2022 (Numerator)	432,564.00	912,243.00	913,803.89
Direct Costs	5,190,721.00	4,743,136.00	4,743,136.00
Rate for 2021-2022 **	8.33*	19.23*	19.27**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41923  
Form R0418**

Wellspring Preparatory High School  
1031 PAGE NE  
GRAND RAPIDS, MI 49505

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	90,745.78	1,129,540.64	1,129,540.64
2017-2018 Fixed Carry Forward	154,729.56	0.00	0.00
Total Indirect Costs	-63,983.78	1,129,540.64	1,129,540.64
2017-2018 Direct Costs	3,931,347.89	2,892,553.03	2,892,553.03
2019-2020 Rate	0.00*	39.05*	39.05**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,714,873.00	2,702,061.00	2,702,061.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	405,309.15	675,515.25
2019-2020 Actual Indirect Costs	63,590.00	1,076,402.00	1,076,402.00
2017-2018 Fixed Carry Forward	154,729.56	0.00	0.00
Total Indirect Costs	-91,139.56	1,076,402.00	1,076,402.00
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	63,590.00	1,076,402.00	1,076,402.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	63,590.00	1,076,402.00	1,076,402.00
Direct Costs	3,714,873.00	2,702,061.00	2,702,061.00
Rate for 2021-2022 **	1.71*	39.84*	39.84**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41924  
Form R0418**

West Michigan Aviation Academy  
5363 44th Street, S.E.  
Grand Rapids, MI 49512

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	119,535.00	640,020.00	640,020.00
2017-2018 Fixed Carry Forward	0.00	37,827.40	4,687.48
Total Indirect Costs	119,535.00	602,192.60	635,332.52
2017-2018 Direct Costs	5,172,835.00	4,652,350.00	4,652,350.00
2019-2020 Rate	2.31*	12.94*	13.66**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,367,822.00	4,854,010.00	4,854,010.00
Indirect costs based on rate ** multiplied by actual direct costs	123,996.69	628,108.89	663,057.77
2019-2020 Actual Indirect Costs	131,955.00	645,767.00	645,767.00
2017-2018 Fixed Carry Forward	0.00	37,827.40	4,687.48
Total Indirect Costs	131,955.00	607,939.60	641,079.52
Over/(Under) Recovery	-7,958.31	20,169.29	21,978.25

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	131,955.00	645,767.00	645,767.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-7,958.31	20,169.29	21,978.25
Total Projected Indirect 2021-2022 (Numerator)	139,913.31	625,597.71	623,788.75
Direct Costs	5,367,822.00	4,854,010.00	4,854,010.00
Rate for 2021-2022 **	2.61*	12.89*	12.85**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41925  
Form R0418**

Michigan Virtual Charter Academy  
1620 E ELZA AVE  
HAZEL PARK, MI 48030

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,542,972.33	1,701,971.98	1,701,971.98
2017-2018 Fixed Carry Forward	0.00	-581,012.77	-581,012.77
Total Indirect Costs	1,542,972.33	2,282,984.75	2,282,984.75
2017-2018 Direct Costs	22,918,368.42	22,759,368.77	22,759,368.77
2019-2020 Rate	6.73*	10.03*	10.03**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	24,211,561.19	24,031,052.21	24,031,052.21
Indirect costs based on rate ** multiplied by actual direct costs	1,629,438.07	2,410,314.54	2,410,314.54
2019-2020 Actual Indirect Costs	1,538,249.87	1,718,758.85	1,718,758.85
2017-2018 Fixed Carry Forward	0.00	-581,012.77	-581,012.77
Total Indirect Costs	1,538,249.87	2,299,771.62	2,299,771.62
Over/(Under) Recovery	91,188.20	110,542.92	110,542.92

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,538,249.87	1,718,758.85	1,718,758.85
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	91,188.20	110,542.92	110,542.92
Total Projected Indirect 2021-2022 (Numerator)	1,447,061.67	1,608,215.93	1,608,215.93
Direct Costs	24,211,561.19	24,031,052.21	24,031,052.21
Rate for 2021-2022 **	5.98*	6.69*	6.69**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41926  
Form R0418**

Hope Academy of West Michigan  
240 Brown Street, SE  
Grand Rapids, MI 49507

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	284,039.00	659,195.00	659,195.00
2017-2018 Fixed Carry Forward	31,909.38	0.00	0.00
Total Indirect Costs	252,129.62	659,195.00	659,195.00
2017-2018 Direct Costs	3,702,757.00	3,327,601.00	3,327,601.00
2019-2020 Rate	6.81*	19.81*	19.81**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,893,407.00	3,501,279.00	3,501,279.00
Indirect costs based on rate ** multiplied by actual direct costs	265,141.02	525,191.85	693,603.37
2019-2020 Actual Indirect Costs	267,921.00	660,049.00	660,049.00
2017-2018 Fixed Carry Forward	31,909.38	0.00	0.00
Total Indirect Costs	236,011.62	660,049.00	660,049.00
Over/(Under) Recovery	29,129.40	0.00	33,554.37

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	267,921.00	660,049.00	660,049.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	29,129.40	0.00	33,554.37
Total Projected Indirect 2021-2022 (Numerator)	238,791.60	660,049.00	626,494.63
Direct Costs	3,893,407.00	3,501,279.00	3,501,279.00
Rate for 2021-2022 **	6.13*	18.85*	17.89**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41928  
Form R0418**

River City Scholars Charter Academy  
944 Evergreen Street  
Grand Rapids, MI 49507

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	200,565.00	1,617,748.00	1,617,748.00
2017-2018 Fixed Carry Forward	1,708.48	0.00	0.00
Total Indirect Costs	198,856.52	1,617,748.00	1,617,748.00
2017-2018 Direct Costs	5,667,145.00	4,249,962.00	4,249,962.00
2019-2020 Rate	3.51*	38.06*	38.06**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,737,920.00	4,304,691.00	4,304,691.00
Indirect costs based on rate ** multiplied by actual direct costs	201,400.99	645,703.65	1,076,172.75
2019-2020 Actual Indirect Costs	207,039.00	1,640,268.00	1,640,268.00
2017-2018 Fixed Carry Forward	1,708.48	0.00	0.00
Total Indirect Costs	205,330.52	1,640,268.00	1,640,268.00
Over/(Under) Recovery	-3,929.53	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	207,039.00	1,640,268.00	1,640,268.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-3,929.53	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	210,968.53	1,640,268.00	1,640,268.00
Direct Costs	5,737,920.00	4,304,691.00	4,304,691.00
Rate for 2021-2022 **	3.68*	38.10*	38.10**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41929  
Form R0418**

NexTech High School  
801 BROADWAY AVE NORTHWEST STE 225  
GRAND RAPIDS, MI 49504

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	18,506.00	369,229.00	369,229.00
2017-2018 Fixed Carry Forward	58,257.62	0.00	0.00
Total Indirect Costs	-39,751.62	369,229.00	369,229.00
2017-2018 Direct Costs	1,348,578.00	997,855.00	997,855.00
2019-2020 Rate	0.00*	37.00*	37.00**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,187,123.00	848,210.00	848,210.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	127,231.50	212,052.50
2019-2020 Actual Indirect Costs	9,100.00	348,013.00	348,013.00
2017-2018 Fixed Carry Forward	58,257.62	0.00	0.00
Total Indirect Costs	-49,157.62	348,013.00	348,013.00
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	9,100.00	348,013.00	348,013.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	9,100.00	348,013.00	348,013.00
Direct Costs	1,187,123.00	848,210.00	848,210.00
Rate for 2021-2022 **	0.77*	41.03*	41.03**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 41930  
Form R0418**

Grand River Preparatory High School  
650 52nd Street  
Kentwood, MI 49548

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	168,036.41	1,438,227.90	1,438,227.90
2017-2018 Fixed Carry Forward	1,706.30	0.00	0.00
Total Indirect Costs	166,330.11	1,438,227.90	1,438,227.90
2017-2018 Direct Costs	5,565,334.81	4,295,143.32	4,295,143.32
2019-2020 Rate	2.99*	33.48*	33.48**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,410,693.00	4,185,600.00	4,185,600.00
Indirect costs based on rate ** multiplied by actual direct costs	161,779.72	627,840.00	1,046,400.00
2019-2020 Actual Indirect Costs	163,022.00	1,388,115.00	1,388,115.00
2017-2018 Fixed Carry Forward	1,706.30	0.00	0.00
Total Indirect Costs	161,315.70	1,388,115.00	1,388,115.00
Over/(Under) Recovery	464.02	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	163,022.00	1,388,115.00	1,388,115.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	464.02	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	162,557.98	1,388,115.00	1,388,115.00
Direct Costs	5,410,693.00	4,185,600.00	4,185,600.00
Rate for 2021-2022 **	3.00*	33.16*	33.16**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 42030  
Form R0418**

Grant Township S/D #2  
P.O. Box 74  
Copper Harbor, MI 49918

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	0.00	15,143.52	15,143.52
2017-2018 Fixed Carry Forward	0.00	2,165.37	2,165.37
Total Indirect Costs	0.00	12,978.15	12,978.15
2017-2018 Direct Costs	248,740.24	233,596.72	233,596.72
2019-2020 Rate	0.00*	5.56*	5.56**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	228,775.62	211,104.94	211,104.94
Indirect costs based on rate ** multiplied by actual direct costs	0.00	11,737.43	11,737.43
2019-2020 Actual Indirect Costs	0.00	17,670.68	17,670.68
2017-2018 Fixed Carry Forward	0.00	2,165.37	2,165.37
Total Indirect Costs	0.00	15,505.31	15,505.31
Over/(Under) Recovery	0.00	-3,767.88	-3,767.88

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	0.00	17,670.68	17,670.68
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-3,767.88	-3,767.88
Total Projected Indirect 2021-2022 (Numerator)	0.00	21,438.56	21,438.56
Direct Costs	228,775.62	211,104.94	211,104.94
Rate for 2021-2022 **	0.00*	10.16*	10.16**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 43040  
Form R0418**

Baldwin Community Schools  
525 4TH ST  
BALDWIN, MI 49304

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	407,565.23	1,070,159.62	1,070,159.62
2017-2018 Fixed Carry Forward	34,613.92	-79,294.23	-79,126.09
Total Indirect Costs	372,951.31	1,149,453.85	1,149,285.71
2017-2018 Direct Costs	7,708,625.18	7,046,030.79	7,046,030.79
2019-2020 Rate	4.84*	16.31*	16.31**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,489,430.74	6,669,430.19	6,669,430.19
Indirect costs based on rate ** multiplied by actual direct costs	362,488.45	1,000,414.53	1,087,784.06
2019-2020 Actual Indirect Costs	354,093.78	1,174,094.33	1,174,094.33
2017-2018 Fixed Carry Forward	34,613.92	-79,294.23	-79,126.09
Total Indirect Costs	319,479.86	1,253,388.56	1,253,220.42
Over/(Under) Recovery	43,008.59	0.00	-165,436.36

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	354,093.78	1,174,094.33	1,174,094.33
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	43,008.59	0.00	-165,436.36
Total Projected Indirect 2021-2022 (Numerator)	311,085.19	1,174,094.33	1,339,530.69
Direct Costs	7,489,430.74	6,669,430.19	6,669,430.19
Rate for 2021-2022 **	4.15*	17.60*	20.08**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 44000  
Form R0418**

Lapeer ISD  
1996 WEST OREGON ST  
LAPEER, MI 48446

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,492,259.53	2,299,008.66	2,299,008.66
2017-2018 Fixed Carry Forward	-264,181.59	0.00	-296,180.18
Total Indirect Costs	1,756,441.12	2,299,008.66	2,595,188.84
2017-2018 Direct Costs	11,668,690.09	10,998,508.96	10,998,508.96
2019-2020 Rate	15.05*	20.90*	23.60**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	12,318,814.30	11,268,785.59	11,268,785.59
Indirect costs based on rate ** multiplied by actual direct costs	1,847,822.15	1,690,317.84	2,659,433.40
2019-2020 Actual Indirect Costs	1,800,995.76	3,001,339.47	3,001,339.47
2017-2018 Fixed Carry Forward	-264,181.59	0.00	-296,180.18
Total Indirect Costs	2,065,177.35	3,001,339.47	3,297,519.65
Over/(Under) Recovery	0.00	0.00	-638,086.25

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,800,995.76	3,001,339.47	3,001,339.47
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-638,086.25
Total Projected Indirect 2021-2022 (Numerator)	1,800,995.76	3,001,339.47	3,639,425.72
Direct Costs	12,318,814.30	11,268,785.59	11,268,785.59
Rate for 2021-2022 **	14.62*	26.63*	32.30**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 44010  
Form R0418**

Lapeer Community Schools  
250 2ND ST  
LAPEER, MI 48446

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,226,555.78	4,791,553.79	4,791,553.79
2017-2018 Fixed Carry Forward	-65,234.03	-341,483.78	-341,483.78
Total Indirect Costs	1,291,789.81	5,133,037.57	5,133,037.57
2017-2018 Direct Costs	48,714,658.07	44,932,877.95	44,932,877.95
2019-2020 Rate	2.65*	11.42*	11.42**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	48,679,897.33	44,677,587.68	44,677,587.68
Indirect costs based on rate ** multiplied by actual direct costs	1,290,017.28	5,102,180.51	5,102,180.51
2019-2020 Actual Indirect Costs	1,249,113.63	5,005,962.32	5,005,962.32
2017-2018 Fixed Carry Forward	-65,234.03	-341,483.78	-341,483.78
Total Indirect Costs	1,314,347.66	5,347,446.10	5,347,446.10
Over/(Under) Recovery	-24,330.38	-245,265.59	-245,265.59

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,249,113.63	5,005,962.32	5,005,962.32
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-24,330.38	-245,265.59	-245,265.59
Total Projected Indirect 2021-2022 (Numerator)	1,273,444.01	5,251,227.91	5,251,227.91
Direct Costs	48,679,897.33	44,677,587.68	44,677,587.68
Rate for 2021-2022 **	2.62*	11.75*	11.75**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 44020  
Form R0418**

Almont Community Schools  
4701 Howland Rd.  
ALMONT, MI 48003

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	656,746.82	1,653,560.18	1,653,560.18
2017-2018 Fixed Carry Forward	-138,727.10	-204,352.00	-204,352.00
Total Indirect Costs	795,473.92	1,857,912.18	1,857,912.18
2017-2018 Direct Costs	13,030,411.17	12,033,597.81	12,033,597.81
2019-2020 Rate	6.10*	15.44*	15.44**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	12,838,284.32	11,820,762.95	11,820,762.95
Indirect costs based on rate ** multiplied by actual direct costs	783,135.34	1,773,114.44	1,825,125.80
2019-2020 Actual Indirect Costs	604,261.75	1,621,783.12	1,621,783.12
2017-2018 Fixed Carry Forward	-138,727.10	-204,352.00	-204,352.00
Total Indirect Costs	742,988.85	1,826,135.12	1,826,135.12
Over/(Under) Recovery	40,146.49	0.00	-1,009.32

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	604,261.75	1,621,783.12	1,621,783.12
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	40,146.49	0.00	-1,009.32
Total Projected Indirect 2021-2022 (Numerator)	564,115.26	1,621,783.12	1,622,792.44
Direct Costs	12,838,284.32	11,820,762.95	11,820,762.95
Rate for 2021-2022 **	4.39*	13.72*	13.73**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 44050  
Form R0418**

Dryden Community Schools  
3866 ROCHESTER RD  
DRYDEN, MI 48428

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	118,399.21	571,900.76	571,900.76
2017-2018 Fixed Carry Forward	-1,404.87	0.00	27,249.39
Total Indirect Costs	119,804.08	571,900.76	544,651.37
2017-2018 Direct Costs	4,956,874.51	4,503,372.96	4,503,372.96
2019-2020 Rate	2.42*	12.70*	12.09**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	4,630,529.73	4,190,055.30	4,190,055.30
Indirect costs based on rate ** multiplied by actual direct costs	112,058.82	532,137.02	506,577.69
2019-2020 Actual Indirect Costs	114,052.23	554,526.66	554,526.66
2017-2018 Fixed Carry Forward	-1,404.87	0.00	27,249.39
Total Indirect Costs	115,457.10	554,526.66	527,277.27
Over/(Under) Recovery	-3,398.28	-22,389.64	-20,699.58

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	114,052.23	554,526.66	554,526.66
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-3,398.28	-22,389.64	-20,699.58
Total Projected Indirect 2021-2022 (Numerator)	117,450.51	576,916.30	575,226.24
Direct Costs	4,630,529.73	4,190,055.30	4,190,055.30
Rate for 2021-2022 **	2.54*	13.77*	13.73**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 44060  
Form R0418**

Imlay City Community Schools  
634 WEST BORLAND RD  
IMLAY CITY, MI 48444

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	450,623.21	2,039,674.57	2,039,674.57
2017-2018 Fixed Carry Forward	-13,130.87	178,131.80	177,885.71
Total Indirect Costs	463,754.08	1,861,542.77	1,861,788.86
2017-2018 Direct Costs	19,823,935.45	18,234,884.09	18,234,884.09
2019-2020 Rate	2.34*	10.21*	10.21**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	20,140,418.49	18,608,073.96	18,608,073.96
Indirect costs based on rate ** multiplied by actual direct costs	471,285.79	1,899,884.35	1,899,884.35
2019-2020 Actual Indirect Costs	622,362.31	2,154,706.84	2,154,706.84
2017-2018 Fixed Carry Forward	-13,130.87	178,131.80	177,885.71
Total Indirect Costs	635,493.18	1,976,575.04	1,976,821.13
Over/(Under) Recovery	-164,207.39	-76,690.69	-76,936.78

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	622,362.31	2,154,706.84	2,154,706.84
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-164,207.39	-76,690.69	-76,936.78
Total Projected Indirect 2021-2022 (Numerator)	786,569.70	2,231,397.53	2,231,643.62
Direct Costs	20,140,418.49	18,608,073.96	18,608,073.96
Rate for 2021-2022 **	3.91*	11.99*	11.99**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 44090  
Form R0418**

North Branch Area Schools  
P.O. Box 3620  
North Branch, MI 48461

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	613,390.14	2,085,923.47	2,085,923.47
2017-2018 Fixed Carry Forward	-113,825.13	-281,525.83	-281,973.65
Total Indirect Costs	727,215.27	2,367,449.30	2,367,897.12
2017-2018 Direct Costs	20,502,637.81	19,030,104.48	19,030,104.48
2019-2020 Rate	3.55*	12.44*	12.44**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	22,029,551.16	20,705,997.14	20,705,997.14
Indirect costs based on rate ** multiplied by actual direct costs	782,049.07	2,575,826.04	2,575,826.04
2019-2020 Actual Indirect Costs	577,892.43	1,901,446.45	1,901,446.45
2017-2018 Fixed Carry Forward	-113,825.13	-281,525.83	-281,973.65
Total Indirect Costs	691,717.56	2,182,972.28	2,183,420.10
Over/(Under) Recovery	90,331.51	392,853.76	392,405.94

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	577,892.43	1,901,446.45	1,901,446.45
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	90,331.51	392,853.76	392,405.94
Total Projected Indirect 2021-2022 (Numerator)	487,560.92	1,508,592.69	1,509,040.51
Direct Costs	22,029,551.16	20,705,997.14	20,705,997.14
Rate for 2021-2022 **	2.21*	7.29*	7.29**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 44901  
Form R0418**

Chatfield School  
231 LAKE DR  
LAPEER, MI 48446

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	171,776.61	522,463.79	522,463.79
2017-2018 Fixed Carry Forward	3,537.67	0.00	-17,156.60
Total Indirect Costs	168,238.94	522,463.79	539,620.39
2017-2018 Direct Costs	3,560,654.43	3,209,967.25	3,209,967.25
2019-2020 Rate	4.72*	16.28*	16.81**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,902,220.16	3,550,610.47	3,550,610.47
Indirect costs based on rate ** multiplied by actual direct costs	184,184.79	532,591.57	596,857.62
2019-2020 Actual Indirect Costs	195,540.22	547,149.91	547,149.91
2017-2018 Fixed Carry Forward	3,537.67	0.00	-17,156.60
Total Indirect Costs	192,002.55	547,149.91	564,306.51
Over/(Under) Recovery	-7,817.76	0.00	32,551.11

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	195,540.22	547,149.91	547,149.91
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-7,817.76	0.00	32,551.11
Total Projected Indirect 2021-2022 (Numerator)	203,357.98	547,149.91	514,598.80
Direct Costs	3,902,220.16	3,550,610.47	3,550,610.47
Rate for 2021-2022 **	5.21*	15.41*	14.49**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 45010  
Form R0418**

Glen Lake Community Schools  
3375 WEST BURDICKVILLE RD  
MAPLE CITY, MI 49664

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	373,915.26	1,498,610.26	1,498,610.26
2017-2018 Fixed Carry Forward	2,188.18	-43,754.44	-43,754.44
Total Indirect Costs	371,727.08	1,542,364.70	1,542,364.70
2017-2018 Direct Costs	11,610,821.75	10,486,126.75	10,486,126.75
2019-2020 Rate	3.20*	14.71*	14.71**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	11,954,993.61	10,888,510.95	10,888,510.95
Indirect costs based on rate ** multiplied by actual direct costs	382,559.80	1,601,699.96	1,601,699.96
2019-2020 Actual Indirect Costs	501,768.87	1,568,251.53	1,568,251.53
2017-2018 Fixed Carry Forward	2,188.18	-43,754.44	-43,754.44
Total Indirect Costs	499,580.69	1,612,005.97	1,612,005.97
Over/(Under) Recovery	-117,020.89	-10,306.01	-10,306.01

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	501,768.87	1,568,251.53	1,568,251.53
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-117,020.89	-10,306.01	-10,306.01
Total Projected Indirect 2021-2022 (Numerator)	618,789.76	1,578,557.54	1,578,557.54
Direct Costs	11,954,993.61	10,888,510.95	10,888,510.95
Rate for 2021-2022 **	5.18*	14.50*	14.50**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 45020  
Form R0418**

Leland Public School District  
P.O. Box 498  
Leland, MI 49654

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	340,252.43	791,323.72	791,323.72
2017-2018 Fixed Carry Forward	954.55	10,149.17	10,267.01
Total Indirect Costs	339,297.88	781,174.55	781,056.71
2017-2018 Direct Costs	6,398,472.25	5,947,400.96	5,947,400.96
2019-2020 Rate	5.30*	13.13*	13.13**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,442,077.77	5,952,934.84	5,952,934.84
Indirect costs based on rate ** multiplied by actual direct costs	341,430.12	781,620.34	781,620.34
2019-2020 Actual Indirect Costs	374,643.22	863,786.15	863,786.15
2017-2018 Fixed Carry Forward	954.55	10,149.17	10,267.01
Total Indirect Costs	373,688.67	853,636.98	853,519.14
Over/(Under) Recovery	-32,258.55	-72,016.64	-71,898.80

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	374,643.22	863,786.15	863,786.15
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-32,258.55	-72,016.64	-71,898.80
Total Projected Indirect 2021-2022 (Numerator)	406,901.77	935,802.79	935,684.95
Direct Costs	6,442,077.77	5,952,934.84	5,952,934.84
Rate for 2021-2022 **	6.32*	15.72*	15.72**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 45040  
Form R0418**

Northport Public School District  
P.O. Box 188  
Northport, MI 49670

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	191,780.07	671,454.38	671,454.38
2017-2018 Fixed Carry Forward	-102,568.25	0.00	-181,026.01
Total Indirect Costs	294,348.32	671,454.38	852,480.39
2017-2018 Direct Costs	3,546,927.28	3,067,252.97	3,067,252.97
2019-2020 Rate	8.30*	21.89*	27.79**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,722,411.41	3,269,408.29	3,269,408.29
Indirect costs based on rate ** multiplied by actual direct costs	308,960.15	490,411.24	817,352.07
2019-2020 Actual Indirect Costs	204,722.25	657,725.37	657,725.37
2017-2018 Fixed Carry Forward	-102,568.25	0.00	-181,026.01
Total Indirect Costs	307,290.50	657,725.37	838,751.38
Over/(Under) Recovery	1,669.65	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	204,722.25	657,725.37	657,725.37
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	1,669.65	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	203,052.60	657,725.37	657,725.37
Direct Costs	3,722,411.41	3,269,408.29	3,269,408.29
Rate for 2021-2022 **	5.45*	20.12*	20.12**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 45050  
Form R0418**

Suttons Bay Public Schools  
310 Elm Street  
Suttons Bay, MI 49682

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	320,450.74	1,039,566.85	1,039,566.85
2017-2018 Fixed Carry Forward	-37,448.96	0.00	-66,010.76
Total Indirect Costs	357,899.70	1,039,566.85	1,105,577.61
2017-2018 Direct Costs	6,323,592.88	5,604,476.77	5,604,476.77
2019-2020 Rate	5.66*	18.55*	19.73**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,741,623.84	6,021,957.36	6,021,957.36
Indirect costs based on rate ** multiplied by actual direct costs	381,575.91	903,293.60	1,188,132.19
2019-2020 Actual Indirect Costs	271,220.40	990,886.88	990,886.88
2017-2018 Fixed Carry Forward	-37,448.96	0.00	-66,010.76
Total Indirect Costs	308,669.36	990,886.88	1,056,897.64
Over/(Under) Recovery	72,906.55	0.00	131,234.55

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	271,220.40	990,886.88	990,886.88
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	72,906.55	0.00	131,234.55
Total Projected Indirect 2021-2022 (Numerator)	198,313.85	990,886.88	859,652.33
Direct Costs	6,741,623.84	6,021,957.36	6,021,957.36
Rate for 2021-2022 **	2.94*	16.45*	14.28**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 45901  
Form R0418**

Leelanau Montessori Public School Academy  
7401 E Duck Lake Road  
Lake Leelanau, MI 49653

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	44,669.94	116,731.59	116,731.59
2017-2018 Fixed Carry Forward	-796.68	-17,044.01	-14,691.29
Total Indirect Costs	45,466.62	133,775.60	131,422.88
2017-2018 Direct Costs	818,785.06	746,723.41	746,723.41
2019-2020 Rate	5.55*	17.92*	17.60**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	693,110.64	630,334.09	630,334.09
Indirect costs based on rate ** multiplied by actual direct costs	38,467.64	94,550.11	110,938.80
2019-2020 Actual Indirect Costs	39,861.72	102,638.27	102,638.27
2017-2018 Fixed Carry Forward	-796.68	-17,044.01	-14,691.29
Total Indirect Costs	40,658.40	119,682.28	117,329.56
Over/(Under) Recovery	-2,190.76	0.00	-6,390.76

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	39,861.72	102,638.27	102,638.27
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-2,190.76	0.00	-6,390.76
Total Projected Indirect 2021-2022 (Numerator)	42,052.48	102,638.27	109,029.03
Direct Costs	693,110.64	630,334.09	630,334.09
Rate for 2021-2022 **	6.07*	16.28*	17.30**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 46000  
Form R0418**

Lenawee ISD  
4107 NORTH ADRIAN HWY  
ADRIAN, MI 49221

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	2,552,093.90	4,471,880.71	4,471,880.71
2017-2018 Fixed Carry Forward	507,930.79	0.00	724,304.46
Total Indirect Costs	2,044,163.11	4,471,880.71	3,747,576.25
2017-2018 Direct Costs	37,840,294.31	35,920,507.50	35,920,507.50
2019-2020 Rate	5.40*	12.45*	10.43**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	41,247,809.68	39,477,584.75	39,477,584.75
Indirect costs based on rate ** multiplied by actual direct costs	2,227,381.72	4,914,959.30	4,117,512.09
2019-2020 Actual Indirect Costs	2,428,452.47	4,198,677.40	4,198,677.40
2017-2018 Fixed Carry Forward	507,930.79	0.00	724,304.46
Total Indirect Costs	1,920,521.68	4,198,677.40	3,474,372.94
Over/(Under) Recovery	306,860.04	716,281.90	643,139.15

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	2,428,452.47	4,198,677.40	4,198,677.40
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	306,860.04	716,281.90	643,139.15
Total Projected Indirect 2021-2022 (Numerator)	2,121,592.43	3,482,395.50	3,555,538.25
Direct Costs	41,247,809.68	39,477,584.75	39,477,584.75
Rate for 2021-2022 **	5.14*	8.82*	9.01**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 46010  
Form R0418**

Adrian Public Schools  
785 RIVERSIDE AVE STE 1  
ADRIAN, MI 49221

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,347,411.51	3,994,871.38	3,994,871.38
2017-2018 Fixed Carry Forward	43,032.76	24,464.78	26,029.30
Total Indirect Costs	1,304,378.75	3,970,406.60	3,968,842.08
2017-2018 Direct Costs	31,591,730.72	28,944,270.85	28,944,270.85
2019-2020 Rate	4.13*	13.72*	13.71**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	32,175,576.62	29,557,503.36	29,557,503.36
Indirect costs based on rate ** multiplied by actual direct costs	1,328,851.31	4,055,289.46	4,052,333.71
2019-2020 Actual Indirect Costs	1,201,425.79	3,819,499.05	3,819,499.05
2017-2018 Fixed Carry Forward	43,032.76	24,464.78	26,029.30
Total Indirect Costs	1,158,393.03	3,795,034.27	3,793,469.75
Over/(Under) Recovery	170,458.28	260,255.19	258,863.96

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,201,425.79	3,819,499.05	3,819,499.05
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	170,458.28	260,255.19	258,863.96
Total Projected Indirect 2021-2022 (Numerator)	1,030,967.51	3,559,243.86	3,560,635.09
Direct Costs	32,175,576.62	29,557,503.36	29,557,503.36
Rate for 2021-2022 **	3.20*	12.04*	12.05**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 46020  
Form R0418**

Addison Community Schools  
219 NORTH COMSTOCK ST  
ADDISON, MI 49220

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	212,714.44	1,047,263.53	1,047,263.53
2017-2018 Fixed Carry Forward	-14,653.71	0.00	102,378.21
Total Indirect Costs	227,368.15	1,047,263.53	944,885.32
2017-2018 Direct Costs	8,356,344.19	7,521,795.10	7,521,795.10
2019-2020 Rate	2.72*	13.92*	12.56**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	8,574,122.39	7,791,310.53	7,791,310.53
Indirect costs based on rate ** multiplied by actual direct costs	233,216.13	1,084,550.43	978,588.60
2019-2020 Actual Indirect Costs	257,534.23	1,040,346.09	1,040,346.09
2017-2018 Fixed Carry Forward	-14,653.71	0.00	102,378.21
Total Indirect Costs	272,187.94	1,040,346.09	937,967.88
Over/(Under) Recovery	-38,971.81	44,204.34	40,620.72

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	257,534.23	1,040,346.09	1,040,346.09
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-38,971.81	44,204.34	40,620.72
Total Projected Indirect 2021-2022 (Numerator)	296,506.04	996,141.75	999,725.37
Direct Costs	8,574,122.39	7,791,310.53	7,791,310.53
Rate for 2021-2022 **	3.46*	12.79*	12.83**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 46040  
Form R0418**

Blissfield Community Schools  
630 SOUTH LANE ST  
BLISSFIELD, MI 49228

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	458,806.10	1,382,157.17	1,382,157.17
2017-2018 Fixed Carry Forward	-50,065.50	-124,325.24	-124,036.23
Total Indirect Costs	508,871.60	1,506,482.41	1,506,193.40
2017-2018 Direct Costs	10,452,380.88	9,529,029.81	9,529,029.81
2019-2020 Rate	4.87*	15.81*	15.81**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	11,591,869.16	10,467,388.18	10,467,388.18
Indirect costs based on rate ** multiplied by actual direct costs	564,524.03	1,570,108.23	1,654,894.07
2019-2020 Actual Indirect Costs	489,845.32	1,614,326.30	1,614,326.30
2017-2018 Fixed Carry Forward	-50,065.50	-124,325.24	-124,036.23
Total Indirect Costs	539,910.82	1,738,651.54	1,738,362.53
Over/(Under) Recovery	24,613.21	0.00	-83,468.46

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	489,845.32	1,614,326.30	1,614,326.30
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	24,613.21	0.00	-83,468.46
Total Projected Indirect 2021-2022 (Numerator)	465,232.11	1,614,326.30	1,697,794.76
Direct Costs	11,591,869.16	10,467,388.18	10,467,388.18
Rate for 2021-2022 **	4.01*	15.42*	16.22**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 46050  
Form R0418**

Britton Deerfield Schools  
201 COLLEGE AVE  
BRITTON, MI 49229

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	121,501.82	701,185.71	701,185.71
2017-2018 Fixed Carry Forward	-16,074.23	-52,376.75	-52,181.76
Total Indirect Costs	137,576.05	753,562.46	753,367.47
2017-2018 Direct Costs	5,935,291.06	5,355,607.17	5,355,607.17
2019-2020 Rate	2.32*	14.07*	14.07**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,211,487.51	4,664,296.12	4,664,296.12
Indirect costs based on rate ** multiplied by actual direct costs	120,906.51	656,266.46	656,266.46
2019-2020 Actual Indirect Costs	133,830.26	681,021.65	681,021.65
2017-2018 Fixed Carry Forward	-16,074.23	-52,376.75	-52,181.76
Total Indirect Costs	149,904.49	733,398.40	733,203.41
Over/(Under) Recovery	-28,997.98	-77,131.94	-76,936.95

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	133,830.26	681,021.65	681,021.65
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-28,997.98	-77,131.94	-76,936.95
Total Projected Indirect 2021-2022 (Numerator)	162,828.24	758,153.59	757,958.60
Direct Costs	5,211,487.51	4,664,296.12	4,664,296.12
Rate for 2021-2022 **	3.12*	16.25*	16.25**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 46060  
Form R0418**

Clinton Community Schools  
341 EAST MICHIGAN AVE  
CLINTON, MI 49236

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	225,861.63	1,082,156.27	1,082,156.27
2017-2018 Fixed Carry Forward	3,183.50	-5,326.35	-5,153.22
Total Indirect Costs	222,678.13	1,087,482.62	1,087,309.49
2017-2018 Direct Costs	9,842,836.66	8,986,542.02	8,986,542.02
2019-2020 Rate	2.26*	12.10*	12.10**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	11,300,776.67	10,379,101.80	10,379,101.80
Indirect costs based on rate ** multiplied by actual direct costs	255,397.55	1,255,871.32	1,255,871.32
2019-2020 Actual Indirect Costs	235,822.03	1,157,496.90	1,157,496.90
2017-2018 Fixed Carry Forward	3,183.50	-5,326.35	-5,153.22
Total Indirect Costs	232,638.53	1,162,823.25	1,162,650.12
Over/(Under) Recovery	22,759.02	93,048.07	93,221.20

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	235,822.03	1,157,496.90	1,157,496.90
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	22,759.02	93,048.07	93,221.20
Total Projected Indirect 2021-2022 (Numerator)	213,063.01	1,064,448.83	1,064,275.70
Direct Costs	11,300,776.67	10,379,101.80	10,379,101.80
Rate for 2021-2022 **	1.89*	10.26*	10.25**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 46080  
Form R0418**

Hudson Area Schools  
781 NORTH MAPLE GROVE AVE  
HUDSON, MI 49247

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	268,959.32	1,230,088.23	1,230,088.23
2017-2018 Fixed Carry Forward	53,839.72	54,590.87	42,723.76
Total Indirect Costs	215,119.60	1,175,497.36	1,187,364.47
2017-2018 Direct Costs	10,400,358.18	9,439,229.27	9,439,229.27
2019-2020 Rate	2.07*	12.45*	12.58**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	11,721,940.04	10,464,498.19	10,464,498.19
Indirect costs based on rate ** multiplied by actual direct costs	242,644.16	1,302,830.02	1,316,433.87
2019-2020 Actual Indirect Costs	307,594.96	1,565,036.81	1,565,036.81
2017-2018 Fixed Carry Forward	53,839.72	54,590.87	42,723.76
Total Indirect Costs	253,755.24	1,510,445.94	1,522,313.05
Over/(Under) Recovery	-11,111.08	-207,615.92	-205,879.18

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	307,594.96	1,565,036.81	1,565,036.81
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-11,111.08	-207,615.92	-205,879.18
Total Projected Indirect 2021-2022 (Numerator)	318,706.04	1,772,652.73	1,770,915.99
Direct Costs	11,721,940.04	10,464,498.19	10,464,498.19
Rate for 2021-2022 **	2.72*	16.94*	16.92**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 46090  
Form R0418**

Madison School District (Lenawee)  
3498 TREAT HWY  
ADRIAN, MI 49221

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	225,166.46	1,331,503.64	1,331,503.64
2017-2018 Fixed Carry Forward	-2,926.92	-30,161.16	-31,484.25
Total Indirect Costs	228,093.38	1,361,664.80	1,362,987.89
2017-2018 Direct Costs	16,737,697.91	15,631,360.73	15,631,360.73
2019-2020 Rate	1.36*	8.71*	8.72**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	17,053,795.59	15,943,358.96	15,943,358.96
Indirect costs based on rate ** multiplied by actual direct costs	231,931.62	1,388,666.57	1,390,260.90
2019-2020 Actual Indirect Costs	219,798.21	1,330,234.84	1,330,234.84
2017-2018 Fixed Carry Forward	-2,926.92	-30,161.16	-31,484.25
Total Indirect Costs	222,725.13	1,360,396.00	1,361,719.09
Over/(Under) Recovery	9,206.49	28,270.57	28,541.81

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	219,798.21	1,330,234.84	1,330,234.84
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	9,206.49	28,270.57	28,541.81
Total Projected Indirect 2021-2022 (Numerator)	210,591.72	1,301,964.27	1,301,693.03
Direct Costs	17,053,795.59	15,943,358.96	15,943,358.96
Rate for 2021-2022 **	1.23*	8.17*	8.16**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 46100  
Form R0418**

Morenci Area Schools  
788 COOMER ST  
MORENCI, MI 49256

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	300,234.02	1,134,320.99	1,134,320.99
2017-2018 Fixed Carry Forward	-33,959.49	0.00	-121,674.36
Total Indirect Costs	334,193.51	1,134,320.99	1,255,995.35
2017-2018 Direct Costs	6,468,968.78	5,634,881.81	5,634,881.81
2019-2020 Rate	5.17*	20.13*	22.29**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,377,309.23	5,607,700.63	5,607,700.63
Indirect costs based on rate ** multiplied by actual direct costs	329,706.89	841,155.09	1,249,956.47
2019-2020 Actual Indirect Costs	328,723.99	1,098,332.59	1,098,332.59
2017-2018 Fixed Carry Forward	-33,959.49	0.00	-121,674.36
Total Indirect Costs	362,683.48	1,098,332.59	1,220,006.95
Over/(Under) Recovery	-32,976.59	0.00	29,949.52

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	328,723.99	1,098,332.59	1,098,332.59
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-32,976.59	0.00	29,949.52
Total Projected Indirect 2021-2022 (Numerator)	361,700.58	1,098,332.59	1,068,383.07
Direct Costs	6,377,309.23	5,607,700.63	5,607,700.63
Rate for 2021-2022 **	5.67*	19.59*	19.05**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 46110  
Form R0418**

Onsted Community Schools  
10109 Slee Rd  
Onsted, MI 49265

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	383,956.36	1,504,944.16	1,504,944.16
2017-2018 Fixed Carry Forward	-21,478.55	82,254.59	82,695.78
Total Indirect Costs	405,434.91	1,422,689.57	1,422,248.38
2017-2018 Direct Costs	13,056,888.79	11,935,900.99	11,935,900.99
2019-2020 Rate	3.11*	11.92*	11.92**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	13,212,699.32	12,013,686.10	12,013,686.10
Indirect costs based on rate ** multiplied by actual direct costs	410,914.95	1,432,031.38	1,432,031.38
2019-2020 Actual Indirect Costs	445,258.33	1,644,271.55	1,644,271.55
2017-2018 Fixed Carry Forward	-21,478.55	82,254.59	82,695.78
Total Indirect Costs	466,736.88	1,562,016.96	1,561,575.77
Over/(Under) Recovery	-55,821.93	-129,985.58	-129,544.39

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	445,258.33	1,644,271.55	1,644,271.55
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-55,821.93	-129,985.58	-129,544.39
Total Projected Indirect 2021-2022 (Numerator)	501,080.26	1,774,257.13	1,773,815.94
Direct Costs	13,212,699.32	12,013,686.10	12,013,686.10
Rate for 2021-2022 **	3.79*	14.77*	14.76**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 46130  
Form R0418**

Sand Creek Community Schools  
6850 SAND CREEK HWY  
SAND CREEK, MI 49279

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	131,209.85	936,560.15	936,560.15
2017-2018 Fixed Carry Forward	-20,670.97	-142,172.22	-142,342.70
Total Indirect Costs	151,880.82	1,078,732.37	1,078,902.85
2017-2018 Direct Costs	8,105,848.32	7,300,498.02	7,300,498.02
2019-2020 Rate	1.87*	14.78*	14.78**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	8,207,766.76	7,325,992.64	7,325,992.64
Indirect costs based on rate ** multiplied by actual direct costs	153,485.24	1,082,781.71	1,082,781.71
2019-2020 Actual Indirect Costs	148,782.56	1,030,556.68	1,030,556.68
2017-2018 Fixed Carry Forward	-20,670.97	-142,172.22	-142,342.70
Total Indirect Costs	169,453.53	1,172,728.90	1,172,899.38
Over/(Under) Recovery	-15,968.29	-89,947.19	-90,117.67

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	148,782.56	1,030,556.68	1,030,556.68
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-15,968.29	-89,947.19	-90,117.67
Total Projected Indirect 2021-2022 (Numerator)	164,750.85	1,120,503.87	1,120,674.35
Direct Costs	8,207,766.76	7,325,992.64	7,325,992.64
Rate for 2021-2022 **	2.01*	15.29*	15.30**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 46140  
Form R0418**

Tecumseh Public Schools  
212 NORTH OTTAWA ST  
TECUMSEH, MI 49286

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	855,295.10	3,711,731.49	3,711,731.49
2017-2018 Fixed Carry Forward	120,767.15	-87,738.14	-96,397.97
Total Indirect Costs	734,527.95	3,799,469.63	3,808,129.46
2017-2018 Direct Costs	27,376,012.53	24,519,576.14	24,519,576.14
2019-2020 Rate	2.68*	15.50*	15.53**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	26,266,797.10	23,943,267.78	23,943,267.78
Indirect costs based on rate ** multiplied by actual direct costs	703,950.16	3,591,490.17	3,718,389.49
2019-2020 Actual Indirect Costs	868,468.65	3,191,997.97	3,191,997.97
2017-2018 Fixed Carry Forward	120,767.15	-87,738.14	-96,397.97
Total Indirect Costs	747,701.50	3,279,736.11	3,288,395.94
Over/(Under) Recovery	-43,751.34	0.00	429,993.55

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	868,468.65	3,191,997.97	3,191,997.97
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-43,751.34	0.00	429,993.55
Total Projected Indirect 2021-2022 (Numerator)	912,219.99	3,191,997.97	2,762,004.42
Direct Costs	26,266,797.10	23,943,267.78	23,943,267.78
Rate for 2021-2022 **	3.47*	13.33*	11.54**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 47000  
Form R0418**

Livingston ESA  
1425 WEST GRAND RIVER AVE  
HOWELL, MI 48843

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	2,637,707.64	3,344,664.00	3,344,664.00
2017-2018 Fixed Carry Forward	279,198.62	295,315.08	295,315.08
Total Indirect Costs	2,358,509.02	3,049,348.92	3,049,348.92
2017-2018 Direct Costs	41,848,565.80	41,141,609.44	41,141,609.44
2019-2020 Rate	5.64*	7.41*	7.41**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	44,909,414.31	44,241,364.36	44,241,364.36
Indirect costs based on rate ** multiplied by actual direct costs	2,532,890.97	3,278,285.10	3,278,285.10
2019-2020 Actual Indirect Costs	2,690,614.17	3,358,664.12	3,358,664.12
2017-2018 Fixed Carry Forward	279,198.62	295,315.08	295,315.08
Total Indirect Costs	2,411,415.55	3,063,349.04	3,063,349.04
Over/(Under) Recovery	121,475.42	214,936.06	214,936.06

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	2,690,614.17	3,358,664.12	3,358,664.12
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	121,475.42	214,936.06	214,936.06
Total Projected Indirect 2021-2022 (Numerator)	2,569,138.75	3,143,728.06	3,143,728.06
Direct Costs	44,909,414.31	44,241,364.36	44,241,364.36
Rate for 2021-2022 **	5.72*	7.11*	7.11**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 47010  
Form R0418**

Brighton Area Schools  
125 S CHURCH ST  
BRIGHTON, MI 48116

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,648,858.78	6,883,948.68	6,883,948.68
2017-2018 Fixed Carry Forward	476,563.85	70,639.03	70,912.13
Total Indirect Costs	1,172,294.93	6,813,309.65	6,813,036.55
2017-2018 Direct Costs	74,654,797.01	69,128,690.02	69,128,690.02
2019-2020 Rate	1.57*	9.86*	9.86**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	82,249,933.24	76,663,574.44	76,663,574.44
Indirect costs based on rate ** multiplied by actual direct costs	1,291,323.95	7,559,028.44	7,559,028.44
2019-2020 Actual Indirect Costs	2,171,019.27	7,578,745.70	7,578,745.70
2017-2018 Fixed Carry Forward	476,563.85	70,639.03	70,912.13
Total Indirect Costs	1,694,455.42	7,508,106.67	7,507,833.57
Over/(Under) Recovery	-403,131.47	50,921.77	51,194.87

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	2,171,019.27	7,578,745.70	7,578,745.70
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-403,131.47	50,921.77	51,194.87
Total Projected Indirect 2021-2022 (Numerator)	2,574,150.74	7,527,823.93	7,527,550.83
Direct Costs	82,249,933.24	76,663,574.44	76,663,574.44
Rate for 2021-2022 **	3.13*	9.82*	9.82**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 47030  
Form R0418**

Fowlerville Community Schools  
7677 WEST SHARPE RD STE A  
FOWLERVILLE, MI 48836

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	966,895.57	3,446,251.07	3,446,251.07
2017-2018 Fixed Carry Forward	30,192.54	0.00	202,684.29
Total Indirect Costs	936,703.03	3,446,251.07	3,243,566.78
2017-2018 Direct Costs	27,041,277.45	24,561,921.95	24,561,921.95
2019-2020 Rate	3.46*	14.03*	13.21**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	27,952,385.79	25,411,171.22	25,411,171.22
Indirect costs based on rate ** multiplied by actual direct costs	967,152.55	3,565,187.32	3,356,815.72
2019-2020 Actual Indirect Costs	919,489.77	3,460,704.34	3,460,704.34
2017-2018 Fixed Carry Forward	30,192.54	0.00	202,684.29
Total Indirect Costs	889,297.23	3,460,704.34	3,258,020.05
Over/(Under) Recovery	77,855.32	104,482.98	98,795.67

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	919,489.77	3,460,704.34	3,460,704.34
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	77,855.32	104,482.98	98,795.67
Total Projected Indirect 2021-2022 (Numerator)	841,634.45	3,356,221.36	3,361,908.67
Direct Costs	27,952,385.79	25,411,171.22	25,411,171.22
Rate for 2021-2022 **	3.01*	13.21*	13.23**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 47060  
Form R0418**

Hartland Consolidated Schools  
9525 EAST HIGHLAND RD  
HOWELL, MI 48843

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	892,913.87	6,143,092.85	6,143,092.85
2017-2018 Fixed Carry Forward	65,192.70	-499,441.08	-487,635.03
Total Indirect Costs	827,721.17	6,642,533.93	6,630,727.88
2017-2018 Direct Costs	51,058,678.03	45,660,613.05	45,660,613.05
2019-2020 Rate	1.62*	14.55*	14.52**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	51,626,433.51	46,392,689.17	46,392,689.17
Indirect costs based on rate ** multiplied by actual direct costs	836,348.22	6,750,136.27	6,736,218.47
2019-2020 Actual Indirect Costs	930,443.69	6,045,879.45	6,045,879.45
2017-2018 Fixed Carry Forward	65,192.70	-499,441.08	-487,635.03
Total Indirect Costs	865,250.99	6,545,320.53	6,533,514.48
Over/(Under) Recovery	-28,902.77	204,815.74	202,703.99

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	930,443.69	6,045,879.45	6,045,879.45
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-28,902.77	204,815.74	202,703.99
Total Projected Indirect 2021-2022 (Numerator)	959,346.46	5,841,063.71	5,843,175.46
Direct Costs	51,626,433.51	46,392,689.17	46,392,689.17
Rate for 2021-2022 **	1.86*	12.59*	12.60**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 47070  
Form R0418**

Howell Public Schools  
411 NORTH HIGHLANDER WAY  
HOWELL, MI 48843

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	2,646,147.49	8,247,852.44	8,247,852.44
2017-2018 Fixed Carry Forward	-162,432.01	-494,203.66	-482,803.60
Total Indirect Costs	2,808,579.50	8,742,056.10	8,730,656.04
2017-2018 Direct Costs	60,169,762.59	54,564,734.55	54,564,734.55
2019-2020 Rate	4.67*	16.02*	16.00**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	64,483,455.76	58,610,245.91	58,610,245.91
Indirect costs based on rate ** multiplied by actual direct costs	3,011,377.38	8,791,536.89	9,377,639.35
2019-2020 Actual Indirect Costs	2,506,479.71	8,237,210.12	8,237,210.12
2017-2018 Fixed Carry Forward	-162,432.01	-494,203.66	-482,803.60
Total Indirect Costs	2,668,911.72	8,731,413.78	8,720,013.72
Over/(Under) Recovery	342,465.66	0.00	657,625.63

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	2,506,479.71	8,237,210.12	8,237,210.12
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	342,465.66	0.00	657,625.63
Total Projected Indirect 2021-2022 (Numerator)	2,164,014.05	8,237,210.12	7,579,584.49
Direct Costs	64,483,455.76	58,610,245.91	58,610,245.91
Rate for 2021-2022 **	3.36*	14.05*	12.93**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 47080  
Form R0418**

Pinckney Community Schools  
2130 EAST M 36  
PINCKNEY, MI 48169

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,093,556.02	4,118,079.36	4,118,079.36
2017-2018 Fixed Carry Forward	-58,410.87	0.00	-250,532.74
Total Indirect Costs	1,151,966.89	4,118,079.36	4,368,612.10
2017-2018 Direct Costs	27,909,729.84	24,885,206.50	24,885,206.50
2019-2020 Rate	4.13*	16.55*	17.56**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	24,021,362.66	21,289,791.43	21,289,791.43
Indirect costs based on rate ** multiplied by actual direct costs	992,082.28	3,193,468.71	3,738,487.38
2019-2020 Actual Indirect Costs	1,274,114.78	4,089,997.99	4,089,997.99
2017-2018 Fixed Carry Forward	-58,410.87	0.00	-250,532.74
Total Indirect Costs	1,332,525.65	4,089,997.99	4,340,530.73
Over/(Under) Recovery	-340,443.37	0.00	-602,043.35

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,274,114.78	4,089,997.99	4,089,997.99
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-340,443.37	0.00	-602,043.35
Total Projected Indirect 2021-2022 (Numerator)	1,614,558.15	4,089,997.99	4,692,041.34
Direct Costs	24,021,362.66	21,289,791.43	21,289,791.43
Rate for 2021-2022 **	6.72*	19.21*	22.04**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 47900  
Form R0418**

Light of the World Academy  
550 E. Hamburg  
Pinckney, MI 48169

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	134,795.00	299,408.00	299,408.00
2017-2018 Fixed Carry Forward	-32,415.95	0.00	0.00
Total Indirect Costs	167,210.95	299,408.00	299,408.00
2017-2018 Direct Costs	1,521,234.00	1,356,621.00	1,356,621.00
2019-2020 Rate	10.99*	22.07*	22.07**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,726,966.00	1,589,640.00	1,589,640.00
Indirect costs based on rate ** multiplied by actual direct costs	189,793.56	238,446.00	350,833.55
2019-2020 Actual Indirect Costs	171,278.00	308,604.00	308,604.00
2017-2018 Fixed Carry Forward	-32,415.95	0.00	0.00
Total Indirect Costs	203,693.95	308,604.00	308,604.00
Over/(Under) Recovery	-13,900.39	0.00	42,229.55

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	171,278.00	308,604.00	308,604.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-13,900.39	0.00	42,229.55
Total Projected Indirect 2021-2022 (Numerator)	185,178.39	308,604.00	266,374.45
Direct Costs	1,726,966.00	1,589,640.00	1,589,640.00
Rate for 2021-2022 **	10.72*	19.41*	16.76**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 47901  
Form R0418**

Kensington Woods Schools  
9501 Pettys Road  
Lakeland, MI 48143

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	20,061.38	229,747.00	229,747.00
2017-2018 Fixed Carry Forward	5,312.88	0.00	0.00
Total Indirect Costs	14,748.50	229,747.00	229,747.00
2017-2018 Direct Costs	1,205,541.24	995,855.62	995,855.62
2019-2020 Rate	1.22*	23.07*	23.07**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,119,589.00	909,156.00	909,156.00
Indirect costs based on rate ** multiplied by actual direct costs	13,658.99	136,373.40	209,742.29
2019-2020 Actual Indirect Costs	13,731.00	224,164.00	224,164.00
2017-2018 Fixed Carry Forward	5,312.88	0.00	0.00
Total Indirect Costs	8,418.12	224,164.00	224,164.00
Over/(Under) Recovery	5,240.87	0.00	-14,421.71

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	13,731.00	224,164.00	224,164.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	5,240.87	0.00	-14,421.71
Total Projected Indirect 2021-2022 (Numerator)	8,490.13	224,164.00	238,585.71
Direct Costs	1,119,589.00	909,156.00	909,156.00
Rate for 2021-2022 **	0.76*	24.66*	26.24**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 47902  
Form R0418**

Charyl Stockwell Academy  
9758 EAST HIGHLAND RD  
HOWELL, MI 48843

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	149,521.00	970,576.00	970,576.00
2017-2018 Fixed Carry Forward	0.00	-26,870.31	-139,347.98
Total Indirect Costs	149,521.00	997,446.31	1,109,923.98
2017-2018 Direct Costs	7,954,129.00	7,133,074.00	7,133,074.00
2019-2020 Rate	1.88*	13.98*	15.56**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	9,547,703.00	8,697,892.00	8,697,892.00
Indirect costs based on rate ** multiplied by actual direct costs	179,496.82	1,215,965.30	1,353,392.00
2019-2020 Actual Indirect Costs	108,897.00	958,708.00	958,708.00
2017-2018 Fixed Carry Forward	0.00	-26,870.31	-139,347.98
Total Indirect Costs	108,897.00	985,578.31	1,098,055.98
Over/(Under) Recovery	70,599.82	230,386.99	255,336.02

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	108,897.00	958,708.00	958,708.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	70,599.82	230,386.99	255,336.02
Total Projected Indirect 2021-2022 (Numerator)	38,297.18	728,321.01	703,371.98
Direct Costs	9,547,703.00	8,697,892.00	8,697,892.00
Rate for 2021-2022 **	0.40*	8.37*	8.09**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 47903  
Form R0418**

FlexTech High School  
7707 Conference Center Road  
Brighton, MI 48114

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	98,928.00	250,399.00	250,399.00
2017-2018 Fixed Carry Forward	0.00	0.00	143,869.94
Total Indirect Costs	98,928.00	250,399.00	106,529.06
2017-2018 Direct Costs	1,949,323.00	1,797,852.00	1,797,852.00
2019-2020 Rate	5.07*	13.93*	5.93**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,794,534.00	1,658,658.00	1,658,658.00
Indirect costs based on rate ** multiplied by actual direct costs	90,982.87	231,051.06	98,358.42
2019-2020 Actual Indirect Costs	59,564.00	195,440.00	195,440.00
2017-2018 Fixed Carry Forward	0.00	0.00	143,869.94
Total Indirect Costs	59,564.00	195,440.00	51,570.06
Over/(Under) Recovery	31,418.87	35,611.06	46,788.36

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	59,564.00	195,440.00	195,440.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	31,418.87	35,611.06	46,788.36
Total Projected Indirect 2021-2022 (Numerator)	28,145.13	159,828.94	148,651.64
Direct Costs	1,794,534.00	1,658,658.00	1,658,658.00
Rate for 2021-2022 **	1.57*	9.64*	8.96**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 48040  
Form R0418**

Tahquamenon Area Schools  
700 NEWBERRY AVE  
NEWBERRY, MI 49868

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	310,788.79	776,020.53	776,020.53
2017-2018 Fixed Carry Forward	-16,227.52	28,143.90	27,946.97
Total Indirect Costs	327,016.31	747,876.63	748,073.56
2017-2018 Direct Costs	6,633,704.20	6,168,472.46	6,168,472.46
2019-2020 Rate	4.93*	12.12*	12.13**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,674,411.75	6,148,922.35	6,148,922.35
Indirect costs based on rate ** multiplied by actual direct costs	329,048.50	745,249.39	745,864.28
2019-2020 Actual Indirect Costs	330,194.28	855,683.68	855,683.68
2017-2018 Fixed Carry Forward	-16,227.52	28,143.90	27,946.97
Total Indirect Costs	346,421.80	827,539.78	827,736.71
Over/(Under) Recovery	-17,373.30	-82,290.39	-81,872.43

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	330,194.28	855,683.68	855,683.68
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-17,373.30	-82,290.39	-81,872.43
Total Projected Indirect 2021-2022 (Numerator)	347,567.58	937,974.07	937,556.11
Direct Costs	6,674,411.75	6,148,922.35	6,148,922.35
Rate for 2021-2022 **	5.21*	15.25*	15.25**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 49010  
Form R0418**

St. Ignace Area Schools  
W429 PORTAGE ST  
SAINT IGNACE, MI 49781

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	81,818.67	590,834.36	590,834.36
2017-2018 Fixed Carry Forward	29,758.78	51,490.71	51,376.65
Total Indirect Costs	52,059.89	539,343.65	539,457.71
2017-2018 Direct Costs	5,819,580.42	5,310,564.73	5,310,564.73
2019-2020 Rate	0.89*	10.16*	10.16**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,629,029.80	5,150,663.92	5,150,663.92
Indirect costs based on rate ** multiplied by actual direct costs	50,098.37	523,307.45	523,307.45
2019-2020 Actual Indirect Costs	87,451.07	565,816.95	565,816.95
2017-2018 Fixed Carry Forward	29,758.78	51,490.71	51,376.65
Total Indirect Costs	57,692.29	514,326.24	514,440.30
Over/(Under) Recovery	-7,593.92	8,981.21	8,867.15

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	87,451.07	565,816.95	565,816.95
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-7,593.92	8,981.21	8,867.15
Total Projected Indirect 2021-2022 (Numerator)	95,044.99	556,835.74	556,949.80
Direct Costs	5,629,029.80	5,150,663.92	5,150,663.92
Rate for 2021-2022 **	1.69*	10.81*	10.81**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 49020  
Form R0418**

Bois Blanc Pines School District  
P.O. Box 876  
Pointe Aux Pins, MI 49775

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	17,703.09	28,505.32	28,505.32
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	17,703.09	28,505.32	28,505.32
2017-2018 Direct Costs	142,105.18	131,302.95	131,302.95
2019-2020 Rate	12.46*	21.71*	21.71**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	218,006.16	205,641.72	205,641.72
Indirect costs based on rate ** multiplied by actual direct costs	27,163.57	30,846.26	44,644.82
2019-2020 Actual Indirect Costs	20,853.92	33,218.36	33,218.36
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	20,853.92	33,218.36	33,218.36
Over/(Under) Recovery	6,309.65	0.00	11,426.46

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	20,853.92	33,218.36	33,218.36
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	6,309.65	0.00	11,426.46
Total Projected Indirect 2021-2022 (Numerator)	14,544.27	33,218.36	21,791.90
Direct Costs	218,006.16	205,641.72	205,641.72
Rate for 2021-2022 **	6.67*	16.15*	10.60**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 49040  
Form R0418**

Les Cheneaux Community Schools  
P.O. Box 366  
Cedarville, MI 49719

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	209,392.38	594,310.60	594,310.60
2017-2018 Fixed Carry Forward	-9,886.21	0.00	-19,928.37
Total Indirect Costs	219,278.59	594,310.60	614,238.97
2017-2018 Direct Costs	2,947,770.88	2,562,852.66	2,562,852.66
2019-2020 Rate	7.44*	23.19*	23.97**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,274,994.51	2,924,780.62	2,924,780.62
Indirect costs based on rate ** multiplied by actual direct costs	243,659.59	438,717.09	701,069.91
2019-2020 Actual Indirect Costs	229,070.62	579,284.51	579,284.51
2017-2018 Fixed Carry Forward	-9,886.21	0.00	-19,928.37
Total Indirect Costs	238,956.83	579,284.51	599,212.88
Over/(Under) Recovery	4,702.76	0.00	101,857.03

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	229,070.62	579,284.51	579,284.51
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	4,702.76	0.00	101,857.03
Total Projected Indirect 2021-2022 (Numerator)	224,367.86	579,284.51	477,427.48
Direct Costs	3,274,994.51	2,924,780.62	2,924,780.62
Rate for 2021-2022 **	6.85*	19.81*	16.32**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 49055  
Form R0418**

Engadine Consolidated Schools  
W13920 MELVILLE ST  
ENGADINE, MI 49827

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	158,804.87	561,886.36	561,886.36
2017-2018 Fixed Carry Forward	22,561.14	0.00	415,866.46
Total Indirect Costs	136,243.73	561,886.36	146,019.90
2017-2018 Direct Costs	4,622,990.06	4,219,908.57	4,219,908.57
2019-2020 Rate	2.95*	13.32*	3.46**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	4,669,168.13	4,265,699.42	4,265,699.42
Indirect costs based on rate ** multiplied by actual direct costs	137,740.46	568,191.16	147,593.20
2019-2020 Actual Indirect Costs	215,032.38	618,501.09	618,501.09
2017-2018 Fixed Carry Forward	22,561.14	0.00	415,866.46
Total Indirect Costs	192,471.24	618,501.09	202,634.63
Over/(Under) Recovery	-54,730.78	-50,309.93	-55,041.43

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	215,032.38	618,501.09	618,501.09
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-54,730.78	-50,309.93	-55,041.43
Total Projected Indirect 2021-2022 (Numerator)	269,763.16	668,811.02	673,542.52
Direct Costs	4,669,168.13	4,265,699.42	4,265,699.42
Rate for 2021-2022 **	5.78*	15.68*	15.79**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 49070  
Form R0418**

Moran Township School District  
W1828 GROS CAP RD  
SAINT IGNACE, MI 49781

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	92,070.39	287,116.38	287,116.38
2017-2018 Fixed Carry Forward	-22,534.78	-120,783.76	-126,189.89
Total Indirect Costs	114,605.17	407,900.14	413,306.27
2017-2018 Direct Costs	1,516,194.64	1,321,148.65	1,321,148.65
2019-2020 Rate	7.56*	30.87*	31.28**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,361,091.95	1,172,504.09	1,172,504.09
Indirect costs based on rate ** multiplied by actual direct costs	102,898.55	175,875.61	293,126.02
2019-2020 Actual Indirect Costs	134,562.20	323,150.06	323,150.06
2017-2018 Fixed Carry Forward	-22,534.78	-120,783.76	-126,189.89
Total Indirect Costs	157,096.98	443,933.82	449,339.95
Over/(Under) Recovery	-54,198.43	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	134,562.20	323,150.06	323,150.06
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-54,198.43	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	188,760.63	323,150.06	323,150.06
Direct Costs	1,361,091.95	1,172,504.09	1,172,504.09
Rate for 2021-2022 **	13.87*	27.56*	27.56**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 49110  
Form R0418**

Mackinac Island Public Schools  
P.O. Box 340  
Mackinac Island, MI 49757

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	55,651.24	435,125.84	435,125.84
2017-2018 Fixed Carry Forward	-8,039.40	0.00	0.00
Total Indirect Costs	63,690.64	435,125.84	435,125.84
2017-2018 Direct Costs	1,654,601.61	1,275,127.01	1,275,127.01
2019-2020 Rate	3.85*	34.12*	34.12**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,919,905.36	1,477,578.78	1,477,578.78
Indirect costs based on rate ** multiplied by actual direct costs	73,916.36	221,636.82	369,394.70
2019-2020 Actual Indirect Costs	84,232.25	526,558.83	526,558.83
2017-2018 Fixed Carry Forward	-8,039.40	0.00	0.00
Total Indirect Costs	92,271.65	526,558.83	526,558.83
Over/(Under) Recovery	-18,355.29	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	84,232.25	526,558.83	526,558.83
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-18,355.29	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	102,587.54	526,558.83	526,558.83
Direct Costs	1,919,905.36	1,477,578.78	1,477,578.78
Rate for 2021-2022 **	5.34*	35.64*	35.64**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 49901  
Form R0418**

Three Lakes Academy  
W17540 Main Street  
CURTIS, MI 49820

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	87,991.97	192,532.06	192,532.06
2017-2018 Fixed Carry Forward	36,493.26	0.00	50,517.30
Total Indirect Costs	51,498.71	192,532.06	142,014.76
2017-2018 Direct Costs	1,194,757.98	1,090,217.89	1,090,217.89
2019-2020 Rate	4.31*	17.66*	13.03**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,271,483.65	1,168,300.26	1,168,300.26
Indirect costs based on rate ** multiplied by actual direct costs	54,800.95	175,245.04	152,229.52
2019-2020 Actual Indirect Costs	90,875.57	194,058.96	194,058.96
2017-2018 Fixed Carry Forward	36,493.26	0.00	50,517.30
Total Indirect Costs	54,382.31	194,058.96	143,541.66
Over/(Under) Recovery	418.64	0.00	8,687.86

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	90,875.57	194,058.96	194,058.96
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	418.64	0.00	8,687.86
Total Projected Indirect 2021-2022 (Numerator)	90,456.93	194,058.96	185,371.10
Direct Costs	1,271,483.65	1,168,300.26	1,168,300.26
Rate for 2021-2022 **	7.11*	16.61*	15.87**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 50000  
Form R0418**

Macomb ISD  
44001 GARFIELD RD  
CLINTON TOWNSHIP, MI 48038

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	5,012,249.60	12,663,507.26	12,663,507.26
2017-2018 Fixed Carry Forward	-81,552.75	-524,497.65	-516,888.05
Total Indirect Costs	5,093,802.35	13,188,004.91	13,180,395.31
2017-2018 Direct Costs	127,317,338.23	119,666,080.57	119,666,080.57
2019-2020 Rate	4.00*	11.02*	11.01**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	129,483,450.35	121,565,917.22	121,565,917.22
Indirect costs based on rate ** multiplied by actual direct costs	5,179,338.01	13,396,564.08	13,384,407.49
2019-2020 Actual Indirect Costs	5,449,844.50	13,367,377.63	13,367,377.63
2017-2018 Fixed Carry Forward	-81,552.75	-524,497.65	-516,888.05
Total Indirect Costs	5,531,397.25	13,891,875.28	13,884,265.68
Over/(Under) Recovery	-352,059.24	-495,311.20	-499,858.19

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	5,449,844.50	13,367,377.63	13,367,377.63
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-352,059.24	-495,311.20	-499,858.19
Total Projected Indirect 2021-2022 (Numerator)	5,801,903.74	13,862,688.83	13,867,235.82
Direct Costs	129,483,450.35	121,565,917.22	121,565,917.22
Rate for 2021-2022 **	4.48*	11.40*	11.41**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 50010  
Form R0418**

Center Line Public Schools  
26400 Arsenal  
Center Line, MI 48015

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,153,099.74	4,103,360.55	4,103,360.55
2017-2018 Fixed Carry Forward	-68,382.25	0.00	495,461.24
Total Indirect Costs	1,221,481.99	4,103,360.55	3,607,899.31
2017-2018 Direct Costs	31,837,772.28	28,887,511.47	28,887,511.47
2019-2020 Rate	3.84*	14.20*	12.49**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	30,955,857.34	28,002,090.99	28,002,090.99
Indirect costs based on rate ** multiplied by actual direct costs	1,188,704.92	3,976,296.92	3,497,461.16
2019-2020 Actual Indirect Costs	1,388,321.01	4,354,184.03	4,354,184.03
2017-2018 Fixed Carry Forward	-68,382.25	0.00	495,461.24
Total Indirect Costs	1,456,703.26	4,354,184.03	3,858,722.79
Over/(Under) Recovery	-267,998.34	-377,887.11	-361,261.63

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,388,321.01	4,354,184.03	4,354,184.03
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-267,998.34	-377,887.11	-361,261.63
Total Projected Indirect 2021-2022 (Numerator)	1,656,319.35	4,732,071.14	4,715,445.66
Direct Costs	30,955,857.34	28,002,090.99	28,002,090.99
Rate for 2021-2022 **	5.35*	16.90*	16.84**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 50020  
Form R0418**

Eastpointe Community Schools  
24685 KELLY RD  
EASTPOINTE, MI 48021

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,310,526.05	4,471,528.08	4,471,528.08
2017-2018 Fixed Carry Forward	-455,223.80	-879,341.37	-825,782.08
Total Indirect Costs	1,765,749.85	5,350,869.45	5,297,310.16
2017-2018 Direct Costs	28,892,998.53	25,731,996.50	25,731,996.50
2019-2020 Rate	6.11*	20.79*	20.59**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	27,789,152.49	24,629,952.66	24,629,952.66
Indirect costs based on rate ** multiplied by actual direct costs	1,697,917.22	3,694,492.90	5,071,307.25
2019-2020 Actual Indirect Costs	1,328,665.88	4,487,865.71	4,487,865.71
2017-2018 Fixed Carry Forward	-455,223.80	-879,341.37	-825,782.08
Total Indirect Costs	1,783,889.68	5,367,207.08	5,313,647.79
Over/(Under) Recovery	-85,972.46	0.00	-242,340.54

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,328,665.88	4,487,865.71	4,487,865.71
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-85,972.46	0.00	-242,340.54
Total Projected Indirect 2021-2022 (Numerator)	1,414,638.34	4,487,865.71	4,730,206.25
Direct Costs	27,789,152.49	24,629,952.66	24,629,952.66
Rate for 2021-2022 **	5.09*	18.22*	19.21**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 50030  
Form R0418**

Roseville Community Schools  
18975 CHURCH ST  
ROSEVILLE, MI 48066

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	2,084,316.69	7,435,420.60	7,435,420.60
2017-2018 Fixed Carry Forward	94,292.84	0.00	-194,675.00
Total Indirect Costs	1,990,023.85	7,435,420.60	7,630,095.60
2017-2018 Direct Costs	51,465,328.82	45,952,612.91	45,952,612.91
2019-2020 Rate	3.87*	16.18*	16.60**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	48,864,916.74	43,613,202.34	43,613,202.34
Indirect costs based on rate ** multiplied by actual direct costs	1,891,072.28	6,541,980.35	7,239,791.59
2019-2020 Actual Indirect Costs	2,019,699.18	7,067,076.84	7,067,076.84
2017-2018 Fixed Carry Forward	94,292.84	0.00	-194,675.00
Total Indirect Costs	1,925,406.34	7,067,076.84	7,261,751.84
Over/(Under) Recovery	-34,334.06	0.00	-21,960.25

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	2,019,699.18	7,067,076.84	7,067,076.84
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-34,334.06	0.00	-21,960.25
Total Projected Indirect 2021-2022 (Numerator)	2,054,033.24	7,067,076.84	7,089,037.09
Direct Costs	48,864,916.74	43,613,202.34	43,613,202.34
Rate for 2021-2022 **	4.20*	16.20*	16.25**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 50040  
Form R0418**

Anchor Bay School District  
5201 COUNTY LINE RD  
CASCO, MI 48064

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	792,130.24	6,728,090.83	6,728,090.83
2017-2018 Fixed Carry Forward	85,560.99	-878,378.98	-876,004.20
Total Indirect Costs	706,569.25	7,606,469.81	7,604,095.03
2017-2018 Direct Costs	59,069,693.34	52,936,992.74	52,936,992.74
2019-2020 Rate	1.20*	14.37*	14.36**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	64,200,694.88	58,547,740.60	58,547,740.60
Indirect costs based on rate ** multiplied by actual direct costs	770,408.34	8,413,310.32	8,407,455.55
2019-2020 Actual Indirect Costs	937,638.93	6,421,744.73	6,421,744.73
2017-2018 Fixed Carry Forward	85,560.99	-878,378.98	-876,004.20
Total Indirect Costs	852,077.94	7,300,123.71	7,297,748.93
Over/(Under) Recovery	-81,669.60	1,113,186.61	1,109,706.62

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	937,638.93	6,421,744.73	6,421,744.73
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-81,669.60	1,113,186.61	1,109,706.62
Total Projected Indirect 2021-2022 (Numerator)	1,019,308.53	5,308,558.12	5,312,038.11
Direct Costs	64,200,694.88	58,547,740.60	58,547,740.60
Rate for 2021-2022 **	1.59*	9.07*	9.07**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 50050  
Form R0418**

Armada Area Schools  
74500 BURK ST  
ARMADA, MI 48005

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	783,150.55	2,014,709.88	2,014,709.88
2017-2018 Fixed Carry Forward	4,622.95	0.00	574,754.97
Total Indirect Costs	778,527.60	2,014,709.88	1,439,954.91
2017-2018 Direct Costs	15,949,596.45	14,718,037.12	14,718,037.12
2019-2020 Rate	4.88*	13.69*	9.78**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	17,075,981.20	15,576,345.65	15,576,345.65
Indirect costs based on rate ** multiplied by actual direct costs	833,307.88	2,132,401.72	1,523,366.60
2019-2020 Actual Indirect Costs	828,255.94	2,327,891.49	2,327,891.49
2017-2018 Fixed Carry Forward	4,622.95	0.00	574,754.97
Total Indirect Costs	823,632.99	2,327,891.49	1,753,136.52
Over/(Under) Recovery	9,674.89	-195,489.77	-229,769.92

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	828,255.94	2,327,891.49	2,327,891.49
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	9,674.89	-195,489.77	-229,769.92
Total Projected Indirect 2021-2022 (Numerator)	818,581.05	2,523,381.26	2,557,661.41
Direct Costs	17,075,981.20	15,576,345.65	15,576,345.65
Rate for 2021-2022 **	4.79*	16.20*	16.42**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 50070  
Form R0418**

Clintondale Community Schools  
35100 LITTLE MACK AVE  
CLINTON TOWNSHIP, MI 48035

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	962,378.01	3,200,831.80	3,200,831.80
2017-2018 Fixed Carry Forward	-139,653.13	-221,018.90	-221,463.48
Total Indirect Costs	1,102,031.14	3,421,850.70	3,422,295.28
2017-2018 Direct Costs	27,668,835.84	25,430,382.05	25,430,382.05
2019-2020 Rate	3.98*	13.46*	13.46**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	29,514,703.62	27,097,575.99	27,097,575.99
Indirect costs based on rate ** multiplied by actual direct costs	1,174,685.20	3,647,333.73	3,647,333.73
2019-2020 Actual Indirect Costs	1,032,630.44	3,449,758.07	3,449,758.07
2017-2018 Fixed Carry Forward	-139,653.13	-221,018.90	-221,463.48
Total Indirect Costs	1,172,283.57	3,670,776.97	3,671,221.55
Over/(Under) Recovery	2,401.63	-23,443.24	-23,887.82

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,032,630.44	3,449,758.07	3,449,758.07
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	2,401.63	-23,443.24	-23,887.82
Total Projected Indirect 2021-2022 (Numerator)	1,030,228.81	3,473,201.31	3,473,645.89
Direct Costs	29,514,703.62	27,097,575.99	27,097,575.99
Rate for 2021-2022 **	3.49*	12.82*	12.82**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 50080  
Form R0418**

Chippewa Valley Schools  
19120 CASS AVE  
CLINTON TOWNSHIP, MI 48038

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	4,885,928.16	16,548,510.43	16,548,510.43
2017-2018 Fixed Carry Forward	173,354.34	-723,261.97	-727,496.35
Total Indirect Costs	4,712,573.82	17,271,772.40	17,276,006.78
2017-2018 Direct Costs	150,963,072.36	139,237,682.95	139,237,682.95
2019-2020 Rate	3.12*	12.40*	12.41**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	159,871,511.48	148,339,089.92	148,339,089.92
Indirect costs based on rate ** multiplied by actual direct costs	4,987,991.16	18,394,047.15	18,408,881.06
2019-2020 Actual Indirect Costs	5,213,453.55	16,595,649.12	16,595,649.12
2017-2018 Fixed Carry Forward	173,354.34	-723,261.97	-727,496.35
Total Indirect Costs	5,040,099.21	17,318,911.09	17,323,145.47
Over/(Under) Recovery	-52,108.05	1,075,136.06	1,085,735.59

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	5,213,453.55	16,595,649.12	16,595,649.12
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-52,108.05	1,075,136.06	1,085,735.59
Total Projected Indirect 2021-2022 (Numerator)	5,265,561.60	15,520,513.06	15,509,913.53
Direct Costs	159,871,511.48	148,339,089.92	148,339,089.92
Rate for 2021-2022 **	3.29*	10.46*	10.46**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 50090  
Form R0418**

Fitzgerald Public Schools  
23200 RYAN RD  
WARREN, MI 48091

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,360,224.22	4,110,930.25	4,110,930.25
2017-2018 Fixed Carry Forward	-16,566.34	-94,416.04	-102,981.83
Total Indirect Costs	1,376,790.56	4,205,346.29	4,213,912.08
2017-2018 Direct Costs	29,999,784.80	27,249,078.77	27,249,078.77
2019-2020 Rate	4.59*	15.43*	15.46**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	28,033,827.79	25,416,276.32	25,416,276.32
Indirect costs based on rate ** multiplied by actual direct costs	1,286,752.70	3,812,441.45	3,929,356.32
2019-2020 Actual Indirect Costs	1,478,971.72	4,096,523.19	4,096,523.19
2017-2018 Fixed Carry Forward	-16,566.34	-94,416.04	-102,981.83
Total Indirect Costs	1,495,538.06	4,190,939.23	4,199,505.02
Over/(Under) Recovery	-208,785.36	0.00	-270,148.70

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,478,971.72	4,096,523.19	4,096,523.19
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-208,785.36	0.00	-270,148.70
Total Projected Indirect 2021-2022 (Numerator)	1,687,757.08	4,096,523.19	4,366,671.89
Direct Costs	28,033,827.79	25,416,276.32	25,416,276.32
Rate for 2021-2022 **	6.02*	16.12*	17.18**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 50100  
Form R0418**

Fraser Public Schools  
33466 GARFIELD RD  
FRASER, MI 48026

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,530,987.29	6,541,749.62	6,541,749.62
2017-2018 Fixed Carry Forward	254,443.67	53,089.59	54,138.57
Total Indirect Costs	1,276,543.62	6,488,660.03	6,487,611.05
2017-2018 Direct Costs	53,932,172.53	48,736,845.20	48,736,845.20
2019-2020 Rate	2.37*	13.31*	13.31**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	56,517,058.92	50,950,332.79	50,950,332.79
Indirect costs based on rate ** multiplied by actual direct costs	1,339,454.30	6,781,489.29	6,781,489.29
2019-2020 Actual Indirect Costs	1,547,953.83	6,849,765.01	6,849,765.01
2017-2018 Fixed Carry Forward	254,443.67	53,089.59	54,138.57
Total Indirect Costs	1,293,510.16	6,796,675.42	6,795,626.44
Over/(Under) Recovery	45,944.14	-15,186.13	-14,137.15

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,547,953.83	6,849,765.01	6,849,765.01
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	45,944.14	-15,186.13	-14,137.15
Total Projected Indirect 2021-2022 (Numerator)	1,502,009.69	6,864,951.14	6,863,902.16
Direct Costs	56,517,058.92	50,950,332.79	50,950,332.79
Rate for 2021-2022 **	2.66*	13.47*	13.47**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 50120  
Form R0418**

Lake Shore Public Schools (Macomb)  
28850 HARPER AVE  
SAINT CLAIR SHORES, MI 48081

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,257,042.20	5,514,249.45	5,514,249.45
2017-2018 Fixed Carry Forward	649,078.75	32,789.67	31,862.32
Total Indirect Costs	607,963.45	5,481,459.78	5,482,387.13
2017-2018 Direct Costs	42,369,285.62	37,915,510.06	37,915,510.06
2019-2020 Rate	1.43*	14.46*	14.46**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	42,129,784.23	37,660,049.29	37,660,049.29
Indirect costs based on rate ** multiplied by actual direct costs	602,455.91	5,445,643.13	5,445,643.13
2019-2020 Actual Indirect Costs	1,728,552.63	5,991,765.22	5,991,765.22
2017-2018 Fixed Carry Forward	649,078.75	32,789.67	31,862.32
Total Indirect Costs	1,079,473.88	5,958,975.55	5,959,902.90
Over/(Under) Recovery	-477,017.97	-513,332.42	-514,259.77

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,728,552.63	5,991,765.22	5,991,765.22
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-477,017.97	-513,332.42	-514,259.77
Total Projected Indirect 2021-2022 (Numerator)	2,205,570.60	6,505,097.64	6,506,024.99
Direct Costs	42,129,784.23	37,660,049.29	37,660,049.29
Rate for 2021-2022 **	5.24*	17.27*	17.28**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 50130  
Form R0418**

Lakeview Public Schools (Macomb)  
27575 Harper Ave  
SAINT CLAIR SHORES, MI 48081

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	731,418.49	3,925,639.52	3,925,639.52
2017-2018 Fixed Carry Forward	-8,206.50	245,523.05	242,785.35
Total Indirect Costs	739,624.99	3,680,116.47	3,682,854.17
2017-2018 Direct Costs	41,852,240.88	38,502,579.84	38,502,579.84
2019-2020 Rate	1.77*	9.56*	9.57**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	45,523,697.42	41,979,306.12	41,979,306.12
Indirect costs based on rate ** multiplied by actual direct costs	805,769.44	4,013,221.67	4,017,419.60
2019-2020 Actual Indirect Costs	972,602.44	4,383,770.60	4,383,770.60
2017-2018 Fixed Carry Forward	-8,206.50	245,523.05	242,785.35
Total Indirect Costs	980,808.94	4,138,247.55	4,140,985.25
Over/(Under) Recovery	-175,039.50	-125,025.88	-123,565.65

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	972,602.44	4,383,770.60	4,383,770.60
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-175,039.50	-125,025.88	-123,565.65
Total Projected Indirect 2021-2022 (Numerator)	1,147,641.94	4,508,796.48	4,507,336.25
Direct Costs	45,523,697.42	41,979,306.12	41,979,306.12
Rate for 2021-2022 **	2.52*	10.74*	10.74**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 50140  
Form R0418**

L'Anse Creuse Public Schools  
24076 F.V. Pankow Blvd.  
Clinton Township, MI 48036

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	3,710,271.92	13,418,795.89	13,418,795.89
2017-2018 Fixed Carry Forward	-142,341.04	-661,376.67	-662,559.48
Total Indirect Costs	3,852,612.96	14,080,172.56	14,081,355.37
2017-2018 Direct Costs	109,266,036.03	99,352,868.06	99,352,868.06
2019-2020 Rate	3.53*	14.17*	14.17**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	109,419,080.61	99,863,884.09	99,863,884.09
Indirect costs based on rate ** multiplied by actual direct costs	3,862,493.55	14,150,712.38	14,150,712.38
2019-2020 Actual Indirect Costs	3,108,067.80	12,450,230.32	12,450,230.32
2017-2018 Fixed Carry Forward	-142,341.04	-661,376.67	-662,559.48
Total Indirect Costs	3,250,408.84	13,111,606.99	13,112,789.80
Over/(Under) Recovery	612,084.71	1,039,105.39	1,037,922.58

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	3,108,067.80	12,450,230.32	12,450,230.32
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	612,084.71	1,039,105.39	1,037,922.58
Total Projected Indirect 2021-2022 (Numerator)	2,495,983.09	11,411,124.93	11,412,307.74
Direct Costs	109,419,080.61	99,863,884.09	99,863,884.09
Rate for 2021-2022 **	2.28*	11.43*	11.43**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 50160  
Form R0418**

Mount Clemens Community School District  
167 CASS AVE  
MOUNT CLEMENS, MI 48043

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	646,646.70	2,087,762.74	2,087,762.74
2017-2018 Fixed Carry Forward	42,469.96	0.00	422,652.00
Total Indirect Costs	604,176.74	2,087,762.74	1,665,110.74
2017-2018 Direct Costs	13,178,934.29	11,737,818.25	11,737,818.25
2019-2020 Rate	4.58*	17.79*	14.19**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	13,723,375.89	11,833,343.04	11,833,343.04
Indirect costs based on rate ** multiplied by actual direct costs	628,530.62	1,775,001.46	1,679,151.38
2019-2020 Actual Indirect Costs	792,986.56	2,683,019.41	2,683,019.41
2017-2018 Fixed Carry Forward	42,469.96	0.00	422,652.00
Total Indirect Costs	750,516.60	2,683,019.41	2,260,367.41
Over/(Under) Recovery	-121,985.98	0.00	-581,216.03

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	792,986.56	2,683,019.41	2,683,019.41
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-121,985.98	0.00	-581,216.03
Total Projected Indirect 2021-2022 (Numerator)	914,972.54	2,683,019.41	3,264,235.44
Direct Costs	13,723,375.89	11,833,343.04	11,833,343.04
Rate for 2021-2022 **	6.67*	22.67*	27.59**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 50170  
Form R0418**

New Haven Community Schools  
P.O. Box 482000  
New Haven, MI 48048

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	328,778.44	1,689,910.59	1,689,910.59
2017-2018 Fixed Carry Forward	36,672.29	-63,201.14	-62,888.67
Total Indirect Costs	292,106.15	1,753,111.73	1,752,799.26
2017-2018 Direct Costs	12,388,160.26	11,027,028.11	11,027,028.11
2019-2020 Rate	2.36*	15.90*	15.90**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	13,361,151.03	11,683,548.26	11,683,548.26
Indirect costs based on rate ** multiplied by actual direct costs	315,323.16	1,752,532.24	1,857,684.17
2019-2020 Actual Indirect Costs	523,257.55	2,200,860.32	2,200,860.32
2017-2018 Fixed Carry Forward	36,672.29	-63,201.14	-62,888.67
Total Indirect Costs	486,585.26	2,264,061.46	2,263,748.99
Over/(Under) Recovery	-171,262.10	0.00	-406,064.82

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	523,257.55	2,200,860.32	2,200,860.32
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-171,262.10	0.00	-406,064.82
Total Projected Indirect 2021-2022 (Numerator)	694,519.65	2,200,860.32	2,606,925.14
Direct Costs	13,361,151.03	11,683,548.26	11,683,548.26
Rate for 2021-2022 **	5.20*	18.84*	22.31**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 50180  
Form R0418**

Richmond Community Schools  
35276 Division Rd  
Richmond, MI 48062

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	461,498.77	1,508,778.81	1,508,778.81
2017-2018 Fixed Carry Forward	-62,005.23	-122,891.07	-122,558.64
Total Indirect Costs	523,504.00	1,631,669.88	1,631,337.45
2017-2018 Direct Costs	13,729,351.34	12,682,071.30	12,682,071.30
2019-2020 Rate	3.81*	12.87*	12.86**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	14,611,498.67	13,493,350.11	13,493,350.11
Indirect costs based on rate ** multiplied by actual direct costs	556,698.10	1,736,594.16	1,735,244.82
2019-2020 Actual Indirect Costs	537,109.17	1,655,257.73	1,655,257.73
2017-2018 Fixed Carry Forward	-62,005.23	-122,891.07	-122,558.64
Total Indirect Costs	599,114.40	1,778,148.80	1,777,816.37
Over/(Under) Recovery	-42,416.30	-41,554.64	-42,571.55

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	537,109.17	1,655,257.73	1,655,257.73
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-42,416.30	-41,554.64	-42,571.55
Total Projected Indirect 2021-2022 (Numerator)	579,525.47	1,696,812.37	1,697,829.28
Direct Costs	14,611,498.67	13,493,350.11	13,493,350.11
Rate for 2021-2022 **	3.97*	12.58*	12.58**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 50190  
Form R0418**

Romeo Community Schools  
316 NORTH MAIN ST  
ROMEEO, MI 48065

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,021,762.18	5,503,838.79	5,503,838.79
2017-2018 Fixed Carry Forward	127,782.79	-47,019.40	-45,920.36
Total Indirect Costs	893,979.39	5,550,858.19	5,549,759.15
2017-2018 Direct Costs	51,573,962.15	46,902,466.54	46,902,466.54
2019-2020 Rate	1.73*	11.83*	11.83**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	54,963,255.72	50,096,549.39	50,096,549.39
Indirect costs based on rate ** multiplied by actual direct costs	950,864.32	5,926,421.79	5,926,421.79
2019-2020 Actual Indirect Costs	1,128,982.79	5,799,249.12	5,799,249.12
2017-2018 Fixed Carry Forward	127,782.79	-47,019.40	-45,920.36
Total Indirect Costs	1,001,200.00	5,846,268.52	5,845,169.48
Over/(Under) Recovery	-50,335.68	80,153.27	81,252.31

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,128,982.79	5,799,249.12	5,799,249.12
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-50,335.68	80,153.27	81,252.31
Total Projected Indirect 2021-2022 (Numerator)	1,179,318.47	5,719,095.85	5,717,996.81
Direct Costs	54,963,255.72	50,096,549.39	50,096,549.39
Rate for 2021-2022 **	2.15*	11.42*	11.41**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 50200  
Form R0418**

South Lake Schools  
23101 STADIUM DR  
SAINT CLAIR SHORES, MI 48080

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	273,868.41	2,504,413.28	2,504,413.28
2017-2018 Fixed Carry Forward	86,516.68	0.00	-192,397.08
Total Indirect Costs	187,351.73	2,504,413.28	2,696,810.36
2017-2018 Direct Costs	19,966,497.10	17,735,952.23	17,735,952.23
2019-2020 Rate	0.94*	14.12*	15.21**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	19,541,495.36	17,681,497.81	17,681,497.81
Indirect costs based on rate ** multiplied by actual direct costs	183,690.06	2,496,627.49	2,689,355.82
2019-2020 Actual Indirect Costs	280,878.19	2,140,875.74	2,140,875.74
2017-2018 Fixed Carry Forward	86,516.68	0.00	-192,397.08
Total Indirect Costs	194,361.51	2,140,875.74	2,333,272.82
Over/(Under) Recovery	-10,671.45	355,751.75	356,083.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	280,878.19	2,140,875.74	2,140,875.74
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-10,671.45	355,751.75	356,083.00
Total Projected Indirect 2021-2022 (Numerator)	291,549.64	1,785,123.99	1,784,792.74
Direct Costs	19,541,495.36	17,681,497.81	17,681,497.81
Rate for 2021-2022 **	1.49*	10.10*	10.09**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 50210  
Form R0418**

Utica Community Schools  
11303 GREENDALE DR  
STERLING HEIGHTS, MI 48312

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	4,615,950.62	23,101,563.71	23,101,563.71
2017-2018 Fixed Carry Forward	-64,105.79	-1,502,678.02	-1,503,187.16
Total Indirect Costs	4,680,056.41	24,604,241.73	24,604,750.87
2017-2018 Direct Costs	264,425,114.64	252,124,536.49	252,124,536.49
2019-2020 Rate	1.77*	9.76*	9.76**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	268,304,768.84	255,409,892.68	255,409,892.68
Indirect costs based on rate ** multiplied by actual direct costs	4,748,994.41	24,928,005.53	24,928,005.53
2019-2020 Actual Indirect Costs	4,741,459.22	24,881,851.39	24,881,851.39
2017-2018 Fixed Carry Forward	-64,105.79	-1,502,678.02	-1,503,187.16
Total Indirect Costs	4,805,565.01	26,384,529.41	26,385,038.55
Over/(Under) Recovery	-56,570.60	-1,456,523.88	-1,457,033.02

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	4,741,459.22	24,881,851.39	24,881,851.39
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-56,570.60	-1,456,523.88	-1,457,033.02
Total Projected Indirect 2021-2022 (Numerator)	4,798,029.82	26,338,375.27	26,338,884.41
Direct Costs	268,304,768.84	255,409,892.68	255,409,892.68
Rate for 2021-2022 **	1.79*	10.31*	10.31**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 50220  
Form R0418**

Van Dyke Public Schools  
23500 MAC ARTHUR BLVD  
WARREN, MI 48089

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	998,475.55	3,586,238.43	3,586,238.43
2017-2018 Fixed Carry Forward	20,018.84	326,950.76	323,530.73
Total Indirect Costs	978,456.71	3,259,287.67	3,262,707.70
2017-2018 Direct Costs	29,280,731.40	26,692,968.52	26,692,968.52
2019-2020 Rate	3.34*	12.21*	12.22**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	27,215,483.53	24,839,243.85	24,839,243.85
Indirect costs based on rate ** multiplied by actual direct costs	908,997.15	3,032,871.67	3,035,355.60
2019-2020 Actual Indirect Costs	1,272,045.57	3,648,285.25	3,648,285.25
2017-2018 Fixed Carry Forward	20,018.84	326,950.76	323,530.73
Total Indirect Costs	1,252,026.73	3,321,334.49	3,324,754.52
Over/(Under) Recovery	-343,029.58	-288,462.82	-289,398.92

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,272,045.57	3,648,285.25	3,648,285.25
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-343,029.58	-288,462.82	-289,398.92
Total Projected Indirect 2021-2022 (Numerator)	1,615,075.15	3,936,748.07	3,937,684.17
Direct Costs	27,215,483.53	24,839,243.85	24,839,243.85
Rate for 2021-2022 **	5.93*	15.85*	15.85**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 50230  
Form R0418**

Warren Consolidated Schools  
31300 ANITA DRIVE  
WARREN, MI 48093

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	4,933,425.12	19,706,328.93	19,706,328.93
2017-2018 Fixed Carry Forward	49,070.96	-199,865.77	-204,325.21
Total Indirect Costs	4,884,354.16	19,906,194.70	19,910,654.14
2017-2018 Direct Costs	162,152,820.93	147,506,390.55	147,506,390.55
2019-2020 Rate	3.01*	13.50*	13.50**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	160,211,207.69	145,929,837.59	145,929,837.59
Indirect costs based on rate ** multiplied by actual direct costs	4,822,357.35	19,700,528.07	19,700,528.07
2019-2020 Actual Indirect Costs	5,604,671.04	20,017,543.64	20,017,543.64
2017-2018 Fixed Carry Forward	49,070.96	-199,865.77	-204,325.21
Total Indirect Costs	5,555,600.08	20,217,409.41	20,221,868.85
Over/(Under) Recovery	-733,242.73	-516,881.34	-521,340.78

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	5,604,671.04	20,017,543.64	20,017,543.64
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-733,242.73	-516,881.34	-521,340.78
Total Projected Indirect 2021-2022 (Numerator)	6,337,913.77	20,534,424.98	20,538,884.42
Direct Costs	160,211,207.69	145,929,837.59	145,929,837.59
Rate for 2021-2022 **	3.96*	14.07*	14.07**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 50240  
Form R0418**

Warren Woods Public Schools  
12900 FRAZHO RD  
WARREN, MI 48089

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,046,979.59	4,791,520.09	4,791,520.09
2017-2018 Fixed Carry Forward	180,797.45	-27,777.01	-32,407.96
Total Indirect Costs	866,182.14	4,819,297.10	4,823,928.05
2017-2018 Direct Costs	37,325,598.73	33,406,332.97	33,406,332.97
2019-2020 Rate	2.32*	14.43*	14.44**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	38,924,694.34	35,015,377.48	35,015,377.48
Indirect costs based on rate ** multiplied by actual direct costs	903,052.91	5,052,718.97	5,056,220.51
2019-2020 Actual Indirect Costs	1,149,402.94	4,905,840.98	4,905,840.98
2017-2018 Fixed Carry Forward	180,797.45	-27,777.01	-32,407.96
Total Indirect Costs	968,605.49	4,933,617.99	4,938,248.94
Over/(Under) Recovery	-65,552.58	119,100.98	117,971.57

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,149,402.94	4,905,840.98	4,905,840.98
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-65,552.58	119,100.98	117,971.57
Total Projected Indirect 2021-2022 (Numerator)	1,214,955.52	4,786,740.00	4,787,869.41
Direct Costs	38,924,694.34	35,015,377.48	35,015,377.48
Rate for 2021-2022 **	3.12*	13.67*	13.67**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 50901  
Form R0418**

Macomb Academy  
39092 GARFIELD RD  
CLINTON TOWNSHIP, MI 48038

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	23,007.82	115,255.59	115,255.59
2017-2018 Fixed Carry Forward	0.00	-22,914.20	-22,914.20
Total Indirect Costs	23,007.82	138,169.79	138,169.79
2017-2018 Direct Costs	1,458,719.30	1,366,471.53	1,366,471.53
2019-2020 Rate	1.58*	10.11*	10.11**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	929,169.84	830,847.07	830,847.07
Indirect costs based on rate ** multiplied by actual direct costs	14,680.88	83,998.64	83,998.64
2019-2020 Actual Indirect Costs	45,261.77	143,584.54	143,584.54
2017-2018 Fixed Carry Forward	0.00	-22,914.20	-22,914.20
Total Indirect Costs	45,261.77	166,498.74	166,498.74
Over/(Under) Recovery	-30,580.89	-82,500.10	-82,500.10

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	45,261.77	143,584.54	143,584.54
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-30,580.89	-82,500.10	-82,500.10
Total Projected Indirect 2021-2022 (Numerator)	75,842.66	226,084.64	226,084.64
Direct Costs	929,169.84	830,847.07	830,847.07
Rate for 2021-2022 **	8.16*	27.21*	27.21**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 50902  
Form R0418**

Conner Creek Academy East  
16911 EASTLAND ST  
ROSEVILLE, MI 48066

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	100,673.00	1,024,524.00	1,024,524.00
2017-2018 Fixed Carry Forward	1,976.63	-11,595.42	-13,366.92
Total Indirect Costs	98,696.37	1,036,119.42	1,037,890.92
2017-2018 Direct Costs	7,895,142.00	6,971,291.00	6,971,291.00
2019-2020 Rate	1.25*	14.86*	14.89**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,829,474.00	6,970,253.00	6,970,253.00
Indirect costs based on rate ** multiplied by actual direct costs	97,868.43	1,035,779.60	1,037,870.67
2019-2020 Actual Indirect Costs	126,497.00	985,718.00	985,718.00
2017-2018 Fixed Carry Forward	1,976.63	-11,595.42	-13,366.92
Total Indirect Costs	124,520.37	997,313.42	999,084.92
Over/(Under) Recovery	-26,651.94	38,466.18	38,785.75

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	126,497.00	985,718.00	985,718.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-26,651.94	38,466.18	38,785.75
Total Projected Indirect 2021-2022 (Numerator)	153,148.94	947,251.82	946,932.25
Direct Costs	7,829,474.00	6,970,253.00	6,970,253.00
Rate for 2021-2022 **	1.96*	13.59*	13.59**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 50903  
Form R0418**

Huron Academy  
11401 METROPOLITAN PKWY  
STERLING HEIGHTS, MI 48312

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	45,437.00	485,046.00	485,046.00
2017-2018 Fixed Carry Forward	0.00	0.00	299,515.62
Total Indirect Costs	45,437.00	485,046.00	185,530.38
2017-2018 Direct Costs	4,829,294.00	4,389,685.00	4,389,685.00
2019-2020 Rate	0.94*	11.05*	4.23**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,145,419.00	4,690,189.00	4,690,189.00
Indirect costs based on rate ** multiplied by actual direct costs	48,366.94	518,265.88	198,394.99
2019-2020 Actual Indirect Costs	61,823.00	517,053.00	517,053.00
2017-2018 Fixed Carry Forward	0.00	0.00	299,515.62
Total Indirect Costs	61,823.00	517,053.00	217,537.38
Over/(Under) Recovery	-13,456.06	1,212.88	-19,142.39

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	61,823.00	517,053.00	517,053.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-13,456.06	1,212.88	-19,142.39
Total Projected Indirect 2021-2022 (Numerator)	75,279.06	515,840.12	536,195.39
Direct Costs	5,145,419.00	4,690,189.00	4,690,189.00
Rate for 2021-2022 **	1.46*	11.00*	11.43**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 50905  
Form R0418**

Arts Academy in the Woods  
32101 Caroline  
Fraser, MI 48026

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	28,894.07	308,036.93	308,036.93
2017-2018 Fixed Carry Forward	-17,005.67	-44,816.54	-66,275.81
Total Indirect Costs	45,899.74	352,853.47	374,312.74
2017-2018 Direct Costs	3,041,161.64	2,762,018.78	2,762,018.78
2019-2020 Rate	1.51*	12.78*	13.55**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,168,348.38	2,835,429.03	2,835,429.03
Indirect costs based on rate ** multiplied by actual direct costs	47,842.06	362,367.83	384,200.63
2019-2020 Actual Indirect Costs	37,594.59	370,513.94	370,513.94
2017-2018 Fixed Carry Forward	-17,005.67	-44,816.54	-66,275.81
Total Indirect Costs	54,600.26	415,330.48	436,789.75
Over/(Under) Recovery	-6,758.20	-52,962.65	-52,589.12

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	37,594.59	370,513.94	370,513.94
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-6,758.20	-52,962.65	-52,589.12
Total Projected Indirect 2021-2022 (Numerator)	44,352.79	423,476.59	423,103.06
Direct Costs	3,168,348.38	2,835,429.03	2,835,429.03
Rate for 2021-2022 **	1.40*	14.94*	14.92**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 50906  
Form R0418**

Merritt Academy  
59900 HAVENRIDGE RD  
NEW HAVEN, MI 48048

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	48,408.31	493,474.97	493,474.97
2017-2018 Fixed Carry Forward	-19,362.22	-183,890.51	-183,767.59
Total Indirect Costs	67,770.53	677,365.48	677,242.56
2017-2018 Direct Costs	5,048,512.87	4,603,446.21	4,603,446.21
2019-2020 Rate	1.34*	14.71*	14.71**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,760,523.03	5,237,396.26	5,237,396.26
Indirect costs based on rate ** multiplied by actual direct costs	77,191.01	770,420.99	770,420.99
2019-2020 Actual Indirect Costs	52,435.23	575,562.00	575,562.00
2017-2018 Fixed Carry Forward	-19,362.22	-183,890.51	-183,767.59
Total Indirect Costs	71,797.45	759,452.51	759,329.59
Over/(Under) Recovery	5,393.56	10,968.48	11,091.40

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	52,435.23	575,562.00	575,562.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	5,393.56	10,968.48	11,091.40
Total Projected Indirect 2021-2022 (Numerator)	47,041.67	564,593.52	564,470.60
Direct Costs	5,760,523.03	5,237,396.26	5,237,396.26
Rate for 2021-2022 **	0.82*	10.78*	10.78**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 50908  
Form R0418**

Mt. Clemens Montessori Academy  
1070 HAMPTON RD  
MOUNT CLEMENS, MI 48043

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	34,282.00	811,591.00	811,591.00
2017-2018 Fixed Carry Forward	-5,229.37	0.00	0.00
Total Indirect Costs	39,511.37	811,591.00	811,591.00
2017-2018 Direct Costs	2,926,211.00	2,148,902.00	2,148,902.00
2019-2020 Rate	1.35*	37.77*	37.77**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,590,544.00	2,361,324.00	2,361,324.00
Indirect costs based on rate ** multiplied by actual direct costs	34,972.34	354,198.60	590,331.00
2019-2020 Actual Indirect Costs	47,365.00	276,585.00	276,585.00
2017-2018 Fixed Carry Forward	-5,229.37	0.00	0.00
Total Indirect Costs	52,594.37	276,585.00	276,585.00
Over/(Under) Recovery	-17,622.03	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	47,365.00	276,585.00	276,585.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-17,622.03	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	64,987.03	276,585.00	276,585.00
Direct Costs	2,590,544.00	2,361,324.00	2,361,324.00
Rate for 2021-2022 **	2.51*	11.71*	11.71**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 50909  
Form R0418**

Prevail Academy  
353 CASS AVE  
MOUNT CLEMENS, MI 48043

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	235,945.00	1,514,411.00	1,514,411.00
2017-2018 Fixed Carry Forward	-5,585.04	0.00	0.00
Total Indirect Costs	241,530.04	1,514,411.00	1,514,411.00
2017-2018 Direct Costs	6,038,745.00	4,760,279.00	4,760,279.00
2019-2020 Rate	4.00*	31.81*	31.81**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,597,560.00	5,283,618.00	5,283,618.00
Indirect costs based on rate ** multiplied by actual direct costs	263,902.40	792,542.70	1,320,904.50
2019-2020 Actual Indirect Costs	236,792.00	1,550,734.00	1,550,734.00
2017-2018 Fixed Carry Forward	-5,585.04	0.00	0.00
Total Indirect Costs	242,377.04	1,550,734.00	1,550,734.00
Over/(Under) Recovery	21,525.36	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	236,792.00	1,550,734.00	1,550,734.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	21,525.36	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	215,266.64	1,550,734.00	1,550,734.00
Direct Costs	6,597,560.00	5,283,618.00	5,283,618.00
Rate for 2021-2022 **	3.26*	29.35*	29.35**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 50911  
Form R0418**

Academy of Warren  
13943 EAST 8 MILE RD  
WARREN, MI 48089

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	52,375.00	564,792.00	564,792.00
2017-2018 Fixed Carry Forward	43,126.45	0.00	252,245.98
Total Indirect Costs	9,248.55	564,792.00	312,546.02
2017-2018 Direct Costs	5,089,401.00	4,576,984.00	4,576,984.00
2019-2020 Rate	0.18*	12.34*	6.83**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,914,344.00	5,242,992.00	5,242,992.00
Indirect costs based on rate ** multiplied by actual direct costs	10,645.82	646,985.21	358,096.35
2019-2020 Actual Indirect Costs	69,358.00	740,710.00	740,710.00
2017-2018 Fixed Carry Forward	43,126.45	0.00	252,245.98
Total Indirect Costs	26,231.55	740,710.00	488,464.02
Over/(Under) Recovery	-15,585.73	-93,724.79	-130,367.67

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	69,358.00	740,710.00	740,710.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-15,585.73	-93,724.79	-130,367.67
Total Projected Indirect 2021-2022 (Numerator)	84,943.73	834,434.79	871,077.67
Direct Costs	5,914,344.00	5,242,992.00	5,242,992.00
Rate for 2021-2022 **	1.44*	15.92*	16.61**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 50912  
Form R0418**

Reach Charter Academy  
25275 CHIPPENDALE ST  
ROSEVILLE, MI 48066

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	242,813.00	1,617,456.00	1,617,456.00
2017-2018 Fixed Carry Forward	-28,276.01	0.00	0.00
Total Indirect Costs	271,089.01	1,617,456.00	1,617,456.00
2017-2018 Direct Costs	6,205,457.00	4,830,814.00	4,830,814.00
2019-2020 Rate	4.37*	33.48*	33.48**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,683,792.00	5,275,668.00	5,275,668.00
Indirect costs based on rate ** multiplied by actual direct costs	292,081.71	791,350.20	1,318,917.00
2019-2020 Actual Indirect Costs	234,556.00	1,642,680.00	1,642,680.00
2017-2018 Fixed Carry Forward	-28,276.01	0.00	0.00
Total Indirect Costs	262,832.01	1,642,680.00	1,642,680.00
Over/(Under) Recovery	29,249.70	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	234,556.00	1,642,680.00	1,642,680.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	29,249.70	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	205,306.30	1,642,680.00	1,642,680.00
Direct Costs	6,683,792.00	5,275,668.00	5,275,668.00
Rate for 2021-2022 **	3.07*	31.14*	31.14**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 50913  
Form R0418**

Noor International Academy  
37412 DEQUINDRE RD  
STERLING HEIGHTS, MI 48310

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	83,638.79	283,026.23	283,026.23
2017-2018 Fixed Carry Forward	-35,865.19	0.00	-25,765.76
Total Indirect Costs	119,503.98	283,026.23	308,791.99
2017-2018 Direct Costs	1,766,767.28	1,567,379.84	1,567,379.84
2019-2020 Rate	6.76*	18.06*	19.70**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,378,341.09	1,247,153.42	1,247,153.42
Indirect costs based on rate ** multiplied by actual direct costs	93,175.86	187,073.01	245,689.22
2019-2020 Actual Indirect Costs	63,086.84	194,274.51	194,274.51
2017-2018 Fixed Carry Forward	-35,865.19	0.00	-25,765.76
Total Indirect Costs	98,952.03	194,274.51	220,040.27
Over/(Under) Recovery	-5,776.17	0.00	25,648.95

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	63,086.84	194,274.51	194,274.51
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-5,776.17	0.00	25,648.95
Total Projected Indirect 2021-2022 (Numerator)	68,863.01	194,274.51	168,625.56
Direct Costs	1,378,341.09	1,247,153.42	1,247,153.42
Rate for 2021-2022 **	5.00*	15.58*	13.52**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 50914  
Form R0418**

Macomb Montessori Academy  
14057 East Nine Mile Road  
Warren, MI 48089

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	33,662.75	377,735.71	377,735.71
2017-2018 Fixed Carry Forward	-354.58	0.00	-29,697.65
Total Indirect Costs	34,017.33	377,735.71	407,433.36
2017-2018 Direct Costs	1,842,365.75	1,498,292.79	1,498,292.79
2019-2020 Rate	1.85*	25.21*	27.19**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,314,149.72	1,920,840.82	1,920,840.82
Indirect costs based on rate ** multiplied by actual direct costs	42,811.77	288,126.12	480,210.21
2019-2020 Actual Indirect Costs	33,879.17	427,188.07	427,188.07
2017-2018 Fixed Carry Forward	-354.58	0.00	-29,697.65
Total Indirect Costs	34,233.75	427,188.07	456,885.72
Over/(Under) Recovery	8,578.02	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	33,879.17	427,188.07	427,188.07
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	8,578.02	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	25,301.15	427,188.07	427,188.07
Direct Costs	2,314,149.72	1,920,840.82	1,920,840.82
Rate for 2021-2022 **	1.09*	22.24*	22.24**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 50915  
Form R0418**

Rising Stars Academy  
23855 Lawrence  
Center Line, MI 48015

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	20,585.80	112,752.04	112,752.04
2017-2018 Fixed Carry Forward	9,563.45	0.00	0.00
Total Indirect Costs	11,022.35	112,752.04	112,752.04
2017-2018 Direct Costs	628,867.83	536,701.59	536,701.59
2019-2020 Rate	1.75*	21.01*	21.01**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	985,061.34	856,623.99	856,623.99
Indirect costs based on rate ** multiplied by actual direct costs	17,238.57	128,493.60	179,976.70
2019-2020 Actual Indirect Costs	47,875.74	176,313.09	176,313.09
2017-2018 Fixed Carry Forward	9,563.45	0.00	0.00
Total Indirect Costs	38,312.29	176,313.09	176,313.09
Over/(Under) Recovery	-21,073.72	0.00	3,663.61

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	47,875.74	176,313.09	176,313.09
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-21,073.72	0.00	3,663.61
Total Projected Indirect 2021-2022 (Numerator)	68,949.46	176,313.09	172,649.48
Direct Costs	985,061.34	856,623.99	856,623.99
Rate for 2021-2022 **	7.00*	20.58*	20.15**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 51000  
Form R0418**

Manistee ISD  
772 EAST PARKDALE AVE  
MANISTEE, MI 49660

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	594,268.09	835,875.00	835,875.00
2017-2018 Fixed Carry Forward	-21,821.59	-56,667.53	-56,572.15
Total Indirect Costs	616,089.68	892,542.53	892,447.15
2017-2018 Direct Costs	5,942,312.18	5,700,705.27	5,700,705.27
2019-2020 Rate	10.37*	15.66*	15.66**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,892,837.62	5,659,468.62	5,659,468.62
Indirect costs based on rate ** multiplied by actual direct costs	611,087.26	848,920.29	886,272.79
2019-2020 Actual Indirect Costs	730,607.26	963,976.26	963,976.26
2017-2018 Fixed Carry Forward	-21,821.59	-56,667.53	-56,572.15
Total Indirect Costs	752,428.85	1,020,643.79	1,020,548.41
Over/(Under) Recovery	-141,341.59	0.00	-134,275.62

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	730,607.26	963,976.26	963,976.26
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-141,341.59	0.00	-134,275.62
Total Projected Indirect 2021-2022 (Numerator)	871,948.85	963,976.26	1,098,251.88
Direct Costs	5,892,837.62	5,659,468.62	5,659,468.62
Rate for 2021-2022 **	14.80*	17.03*	19.41**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 51020  
Form R0418**

Bear Lake Schools  
7748 CODY ST  
BEAR LAKE, MI 49614

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	150,375.60	444,724.99	444,724.99
2017-2018 Fixed Carry Forward	12,304.69	0.00	-2,347.34
Total Indirect Costs	138,070.91	444,724.99	447,072.33
2017-2018 Direct Costs	2,794,634.01	2,500,284.62	2,500,284.62
2019-2020 Rate	4.94*	17.79*	17.88**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,070,450.43	2,756,385.19	2,756,385.19
Indirect costs based on rate ** multiplied by actual direct costs	151,680.25	413,457.78	492,841.67
2019-2020 Actual Indirect Costs	135,424.86	449,490.10	449,490.10
2017-2018 Fixed Carry Forward	12,304.69	0.00	-2,347.34
Total Indirect Costs	123,120.17	449,490.10	451,837.44
Over/(Under) Recovery	28,560.08	0.00	41,004.23

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	135,424.86	449,490.10	449,490.10
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	28,560.08	0.00	41,004.23
Total Projected Indirect 2021-2022 (Numerator)	106,864.78	449,490.10	408,485.87
Direct Costs	3,070,450.43	2,756,385.19	2,756,385.19
Rate for 2021-2022 **	3.48*	16.31*	14.82**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 51045  
Form R0418**

Kaleva Norman Dickson School District  
4400 NORTH HIGH BRIDGE RD  
BRETHREN, MI 49619

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	226,022.62	794,899.11	794,899.11
2017-2018 Fixed Carry Forward	26,593.24	0.00	56,454.20
Total Indirect Costs	199,429.38	794,899.11	738,444.91
2017-2018 Direct Costs	5,136,305.13	4,567,428.64	4,567,428.64
2019-2020 Rate	3.88*	17.40*	16.17**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,310,198.14	4,762,892.49	4,762,892.49
Indirect costs based on rate ** multiplied by actual direct costs	206,035.69	714,433.87	770,159.72
2019-2020 Actual Indirect Costs	252,710.99	800,016.64	800,016.64
2017-2018 Fixed Carry Forward	26,593.24	0.00	56,454.20
Total Indirect Costs	226,117.75	800,016.64	743,562.44
Over/(Under) Recovery	-20,082.06	0.00	26,597.28

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	252,710.99	800,016.64	800,016.64
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-20,082.06	0.00	26,597.28
Total Projected Indirect 2021-2022 (Numerator)	272,793.05	800,016.64	773,419.36
Direct Costs	5,310,198.14	4,762,892.49	4,762,892.49
Rate for 2021-2022 **	5.14*	16.80*	16.24**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 51060  
Form R0418**

Onekama Consolidated Schools  
5016 MAIN ST  
ONEKAMA, MI 49675

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	255,728.86	862,534.78	862,534.78
2017-2018 Fixed Carry Forward	-669.40	0.00	0.00
Total Indirect Costs	256,398.26	862,534.78	862,534.78
2017-2018 Direct Costs	4,378,087.90	3,771,281.98	3,771,281.98
2019-2020 Rate	5.86*	22.87*	22.87**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	4,146,746.39	3,557,900.68	3,557,900.68
Indirect costs based on rate ** multiplied by actual direct costs	242,999.34	533,685.10	813,691.89
2019-2020 Actual Indirect Costs	254,199.22	843,044.93	843,044.93
2017-2018 Fixed Carry Forward	-669.40	0.00	0.00
Total Indirect Costs	254,868.62	843,044.93	843,044.93
Over/(Under) Recovery	-11,869.28	0.00	-29,353.04

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	254,199.22	843,044.93	843,044.93
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-11,869.28	0.00	-29,353.04
Total Projected Indirect 2021-2022 (Numerator)	266,068.50	843,044.93	872,397.97
Direct Costs	4,146,746.39	3,557,900.68	3,557,900.68
Rate for 2021-2022 **	6.42*	23.70*	24.52**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 51070  
Form R0418**

Manistee Area Public Schools  
550 MAPLE ST  
MANISTEE, MI 49660

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	703,553.91	1,955,544.79	1,955,544.79
2017-2018 Fixed Carry Forward	-27,930.84	0.00	29,536.26
Total Indirect Costs	731,484.75	1,955,544.79	1,926,008.53
2017-2018 Direct Costs	13,496,465.84	12,244,474.96	12,244,474.96
2019-2020 Rate	5.42*	15.97*	15.73**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	13,880,365.46	12,633,913.57	12,633,913.57
Indirect costs based on rate ** multiplied by actual direct costs	752,315.81	1,895,087.04	1,987,314.60
2019-2020 Actual Indirect Costs	731,024.02	1,977,475.91	1,977,475.91
2017-2018 Fixed Carry Forward	-27,930.84	0.00	29,536.26
Total Indirect Costs	758,954.86	1,977,475.91	1,947,939.65
Over/(Under) Recovery	-6,639.05	0.00	39,374.95

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	731,024.02	1,977,475.91	1,977,475.91
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-6,639.05	0.00	39,374.95
Total Projected Indirect 2021-2022 (Numerator)	737,663.07	1,977,475.91	1,938,100.96
Direct Costs	13,880,365.46	12,633,913.57	12,633,913.57
Rate for 2021-2022 **	5.31*	15.65*	15.34**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 51903  
Form R0418**

Casman Alternative Academy  
225 9TH ST  
MANISTEE, MI 49660

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	41,995.60	108,886.60	108,886.60
2017-2018 Fixed Carry Forward	-6,943.10	0.00	-14,213.18
Total Indirect Costs	48,938.70	108,886.60	123,099.78
2017-2018 Direct Costs	477,443.56	410,552.56	410,552.56
2019-2020 Rate	10.25*	26.52*	29.98**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	487,123.08	436,173.62	436,173.62
Indirect costs based on rate ** multiplied by actual direct costs	49,930.12	65,426.04	109,043.41
2019-2020 Actual Indirect Costs	53,061.61	104,011.07	104,011.07
2017-2018 Fixed Carry Forward	-6,943.10	0.00	-14,213.18
Total Indirect Costs	60,004.71	104,011.07	118,224.25
Over/(Under) Recovery	-10,074.59	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	53,061.61	104,011.07	104,011.07
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-10,074.59	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	63,136.20	104,011.07	104,011.07
Direct Costs	487,123.08	436,173.62	436,173.62
Rate for 2021-2022 **	12.96*	23.85*	23.85**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 51905  
Form R0418**

Michigan Great Lakes Virtual Academy  
1309 MADISON RD  
MANISTEE, MI 49660

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,623,660.66	1,702,359.82	1,702,359.82
2017-2018 Fixed Carry Forward	-575,285.88	-595,899.34	-595,899.34
Total Indirect Costs	2,198,946.54	2,298,259.16	2,298,259.16
2017-2018 Direct Costs	20,677,121.34	20,598,422.18	20,598,422.18
2019-2020 Rate	10.63*	11.16*	11.16**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	23,892,452.21	23,740,493.90	23,740,493.90
Indirect costs based on rate ** multiplied by actual direct costs	2,539,767.67	2,649,439.12	2,649,439.12
2019-2020 Actual Indirect Costs	1,948,639.02	2,100,597.33	2,100,597.33
2017-2018 Fixed Carry Forward	-575,285.88	-595,899.34	-595,899.34
Total Indirect Costs	2,523,924.90	2,696,496.67	2,696,496.67
Over/(Under) Recovery	15,842.77	-47,057.55	-47,057.55

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,948,639.02	2,100,597.33	2,100,597.33
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	15,842.77	-47,057.55	-47,057.55
Total Projected Indirect 2021-2022 (Numerator)	1,932,796.25	2,147,654.88	2,147,654.88
Direct Costs	23,892,452.21	23,740,493.90	23,740,493.90
Rate for 2021-2022 **	8.09*	9.05*	9.05**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 52000  
Form R0418**

Marquette-Alger RESA  
321 EAST OHIO ST  
MARQUETTE, MI 49855

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	2,347,726.04	2,767,650.71	2,767,650.71
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	2,347,726.04	2,767,650.71	2,767,650.71
2017-2018 Direct Costs	10,542,905.82	10,122,981.15	10,122,981.15
2019-2020 Rate	22.27*	27.34*	27.34**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	12,011,652.55	11,592,396.38	11,592,396.38
Indirect costs based on rate ** multiplied by actual direct costs	1,801,747.88	1,738,859.46	2,898,099.10
2019-2020 Actual Indirect Costs	2,443,798.68	2,863,054.85	2,863,054.85
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	2,443,798.68	2,863,054.85	2,863,054.85
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	2,443,798.68	2,863,054.85	2,863,054.85
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	2,443,798.68	2,863,054.85	2,863,054.85
Direct Costs	12,011,652.55	11,592,396.38	11,592,396.38
Rate for 2021-2022 **	20.35*	24.70*	24.70**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 52015  
Form R0418**

NICE Community School District  
300 SOUTH WESTWOOD DR  
ISHPEMING, MI 49849

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	197,027.66	1,187,453.65	1,187,453.65
2017-2018 Fixed Carry Forward	5,729.98	148,059.46	148,059.46
Total Indirect Costs	191,297.68	1,039,394.19	1,039,394.19
2017-2018 Direct Costs	12,853,449.23	11,863,023.24	11,863,023.24
2019-2020 Rate	1.49*	8.76*	8.76**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	13,592,178.64	12,479,375.27	12,479,375.27
Indirect costs based on rate ** multiplied by actual direct costs	202,523.46	1,093,193.27	1,093,193.27
2019-2020 Actual Indirect Costs	214,084.37	1,326,887.74	1,326,887.74
2017-2018 Fixed Carry Forward	5,729.98	148,059.46	148,059.46
Total Indirect Costs	208,354.39	1,178,828.28	1,178,828.28
Over/(Under) Recovery	-5,830.93	-85,635.01	-85,635.01

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	214,084.37	1,326,887.74	1,326,887.74
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-5,830.93	-85,635.01	-85,635.01
Total Projected Indirect 2021-2022 (Numerator)	219,915.30	1,412,522.75	1,412,522.75
Direct Costs	13,592,178.64	12,479,375.27	12,479,375.27
Rate for 2021-2022 **	1.62*	11.32*	11.32**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 52040  
Form R0418**

Gwinn Area Community Schools  
50 WEST STATE HIGHWAY M35  
GWINN, MI 49841

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	420,093.42	1,173,702.34	1,173,702.34
2017-2018 Fixed Carry Forward	-54,634.92	101,586.07	101,685.48
Total Indirect Costs	474,728.34	1,072,116.27	1,072,016.86
2017-2018 Direct Costs	10,616,127.19	9,862,518.27	9,862,518.27
2019-2020 Rate	4.47*	10.87*	10.87**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	10,933,263.26	10,051,148.84	10,051,148.84
Indirect costs based on rate ** multiplied by actual direct costs	488,716.87	1,092,559.88	1,092,559.88
2019-2020 Actual Indirect Costs	414,302.73	1,296,417.15	1,296,417.15
2017-2018 Fixed Carry Forward	-54,634.92	101,586.07	101,685.48
Total Indirect Costs	468,937.65	1,194,831.08	1,194,731.67
Over/(Under) Recovery	19,779.22	-102,271.20	-102,171.79

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	414,302.73	1,296,417.15	1,296,417.15
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	19,779.22	-102,271.20	-102,171.79
Total Projected Indirect 2021-2022 (Numerator)	394,523.51	1,398,688.35	1,398,588.94
Direct Costs	10,933,263.26	10,051,148.84	10,051,148.84
Rate for 2021-2022 **	3.61*	13.92*	13.91**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 52090  
Form R0418**

Negaunee Public Schools  
101 SOUTH PIONEER AVE  
NEGAUNEE, MI 49866

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	387,584.64	1,460,304.29	1,460,304.29
2017-2018 Fixed Carry Forward	2,079.42	62,808.49	62,808.49
Total Indirect Costs	385,505.22	1,397,495.80	1,397,495.80
2017-2018 Direct Costs	14,554,441.77	13,481,722.12	13,481,722.12
2019-2020 Rate	2.65*	10.37*	10.37**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	15,700,437.77	14,623,434.73	14,623,434.73
Indirect costs based on rate ** multiplied by actual direct costs	416,061.60	1,516,450.18	1,516,450.18
2019-2020 Actual Indirect Costs	446,402.43	1,523,405.47	1,523,405.47
2017-2018 Fixed Carry Forward	2,079.42	62,808.49	62,808.49
Total Indirect Costs	444,323.01	1,460,596.98	1,460,596.98
Over/(Under) Recovery	-28,261.41	55,853.20	55,853.20

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	446,402.43	1,523,405.47	1,523,405.47
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-28,261.41	55,853.20	55,853.20
Total Projected Indirect 2021-2022 (Numerator)	474,663.84	1,467,552.27	1,467,552.27
Direct Costs	15,700,437.77	14,623,434.73	14,623,434.73
Rate for 2021-2022 **	3.02*	10.04*	10.04**

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 52100  
Form R0418**

Powell Township Schools  
P.O. Box 160  
Big Bay, MI 49808

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	16,769.22	113,568.66	113,568.66
2017-2018 Fixed Carry Forward	6,129.92	1,841.57	1,773.75
Total Indirect Costs	10,639.30	111,727.09	111,794.91
2017-2018 Direct Costs	1,107,911.68	1,011,112.24	1,011,112.24
2019-2020 Rate	0.96*	11.05*	11.06**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,145,369.00	1,051,119.49	1,051,119.49
Indirect costs based on rate ** multiplied by actual direct costs	10,995.54	116,148.70	116,253.82
2019-2020 Actual Indirect Costs	16,830.23	111,079.74	111,079.74
2017-2018 Fixed Carry Forward	6,129.92	1,841.57	1,773.75
Total Indirect Costs	10,700.31	109,238.17	109,305.99
Over/(Under) Recovery	295.23	6,910.53	6,947.83

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	16,830.23	111,079.74	111,079.74
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	295.23	6,910.53	6,947.83
Total Projected Indirect 2021-2022 (Numerator)	16,535.00	104,169.21	104,131.91
Direct Costs	1,145,369.00	1,051,119.49	1,051,119.49
Rate for 2021-2022 **	1.44*	9.91*	9.91**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 52110  
Form R0418**

Republic-Michigamme Schools  
227 MAPLE ST  
REPUBLIC, MI 49879

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	103,542.97	391,941.51	391,941.51
2017-2018 Fixed Carry Forward	3,683.85	0.00	-6,041.32
Total Indirect Costs	99,859.12	391,941.51	397,982.83
2017-2018 Direct Costs	2,131,318.66	1,842,920.12	1,842,920.12
2019-2020 Rate	4.69*	21.27*	21.60**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,139,973.33	1,778,405.46	1,778,405.46
Indirect costs based on rate ** multiplied by actual direct costs	100,364.75	266,760.82	384,135.58
2019-2020 Actual Indirect Costs	110,571.45	472,139.32	472,139.32
2017-2018 Fixed Carry Forward	3,683.85	0.00	-6,041.32
Total Indirect Costs	106,887.60	472,139.32	478,180.64
Over/(Under) Recovery	-6,522.85	0.00	-94,045.06

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	110,571.45	472,139.32	472,139.32
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-6,522.85	0.00	-94,045.06
Total Projected Indirect 2021-2022 (Numerator)	117,094.30	472,139.32	566,184.38
Direct Costs	2,139,973.33	1,778,405.46	1,778,405.46
Rate for 2021-2022 **	5.47*	26.55*	31.84**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 52160  
Form R0418**

Wells Township School District  
P.O. Box 108  
Arnold, MI 49819

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	13,638.37	50,486.72	50,486.72
2017-2018 Fixed Carry Forward	1,233.69	0.00	6,995.73
Total Indirect Costs	12,404.68	50,486.72	43,490.99
2017-2018 Direct Costs	300,287.61	263,439.26	263,439.26
2019-2020 Rate	4.13*	19.16*	16.51**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	435,484.01	389,073.47	389,073.47
Indirect costs based on rate ** multiplied by actual direct costs	17,985.49	58,361.02	64,236.03
2019-2020 Actual Indirect Costs	14,314.21	60,724.75	60,724.75
2017-2018 Fixed Carry Forward	1,233.69	0.00	6,995.73
Total Indirect Costs	13,080.52	60,724.75	53,729.02
Over/(Under) Recovery	4,904.97	0.00	10,507.01

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	14,314.21	60,724.75	60,724.75
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	4,904.97	0.00	10,507.01
Total Projected Indirect 2021-2022 (Numerator)	9,409.24	60,724.75	50,217.74
Direct Costs	435,484.01	389,073.47	389,073.47
Rate for 2021-2022 **	2.16*	15.61*	12.91**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 52170  
Form R0418**

Marquette Area Public Schools  
1201 WEST FAIR AVE  
MARQUETTE, MI 49855

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	944,429.21	4,358,843.61	4,358,843.61
2017-2018 Fixed Carry Forward	36,758.14	-357,835.63	-370,734.62
Total Indirect Costs	907,671.07	4,716,679.24	4,729,578.23
2017-2018 Direct Costs	31,441,181.40	27,939,999.85	27,939,999.85
2019-2020 Rate	2.89*	16.88*	16.93**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	33,614,511.52	30,311,413.54	30,311,413.54
Indirect costs based on rate ** multiplied by actual direct costs	971,459.38	4,546,712.03	5,131,722.31
2019-2020 Actual Indirect Costs	876,711.61	3,997,083.18	3,997,083.18
2017-2018 Fixed Carry Forward	36,758.14	-357,835.63	-370,734.62
Total Indirect Costs	839,953.47	4,354,918.81	4,367,817.80
Over/(Under) Recovery	131,505.91	0.00	763,904.51

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	876,711.61	3,997,083.18	3,997,083.18
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	131,505.91	0.00	763,904.51
Total Projected Indirect 2021-2022 (Numerator)	745,205.70	3,997,083.18	3,233,178.67
Direct Costs	33,614,511.52	30,311,413.54	30,311,413.54
Rate for 2021-2022 **	2.22*	13.19*	10.67**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 52180  
Form R0418**

Ishpeming Public School District No. 1  
319 EAST DIVISION ST  
ISHPEMING, MI 49849

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	241,628.45	998,732.85	998,732.85
2017-2018 Fixed Carry Forward	13,289.30	66,299.52	59,128.12
Total Indirect Costs	228,339.15	932,433.33	939,604.73
2017-2018 Direct Costs	8,502,794.36	7,745,689.96	7,745,689.96
2019-2020 Rate	2.69*	12.04*	12.13**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	8,347,847.29	7,651,243.33	7,651,243.33
Indirect costs based on rate ** multiplied by actual direct costs	224,557.09	921,209.70	928,095.82
2019-2020 Actual Indirect Costs	216,044.76	912,648.72	912,648.72
2017-2018 Fixed Carry Forward	13,289.30	66,299.52	59,128.12
Total Indirect Costs	202,755.46	846,349.20	853,520.60
Over/(Under) Recovery	21,801.63	74,860.50	74,575.22

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	216,044.76	912,648.72	912,648.72
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	21,801.63	74,860.50	74,575.22
Total Projected Indirect 2021-2022 (Numerator)	194,243.13	837,788.22	838,073.50
Direct Costs	8,347,847.29	7,651,243.33	7,651,243.33
Rate for 2021-2022 **	2.33*	10.95*	10.95**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 52901  
Form R0418**

North Star Montessori Academy  
3030 WRIGHT ST  
MARQUETTE, MI 49855

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	72,799.34	303,334.45	303,334.45
2017-2018 Fixed Carry Forward	-4,736.94	-15,348.66	-17,853.64
Total Indirect Costs	77,536.28	318,683.11	321,188.09
2017-2018 Direct Costs	2,485,709.69	2,255,174.58	2,255,174.58
2019-2020 Rate	3.12*	14.13*	14.24**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,412,281.18	2,229,590.46	2,229,590.46
Indirect costs based on rate ** multiplied by actual direct costs	75,263.17	315,041.13	317,493.68
2019-2020 Actual Indirect Costs	68,220.16	250,910.88	250,910.88
2017-2018 Fixed Carry Forward	-4,736.94	-15,348.66	-17,853.64
Total Indirect Costs	72,957.10	266,259.54	268,764.52
Over/(Under) Recovery	2,306.07	48,781.59	48,729.16

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	68,220.16	250,910.88	250,910.88
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	2,306.07	48,781.59	48,729.16
Total Projected Indirect 2021-2022 (Numerator)	65,914.09	202,129.29	202,181.72
Direct Costs	2,412,281.18	2,229,590.46	2,229,590.46
Rate for 2021-2022 **	2.73*	9.07*	9.07**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 53000  
Form R0418**

West Shore Educational Service District  
2130 WEST US HIGHWAY 10  
LUDINGTON, MI 49431

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,693,420.25	2,325,502.44	2,325,502.44
2017-2018 Fixed Carry Forward	-78,174.62	52,285.25	54,404.83
Total Indirect Costs	1,771,594.87	2,273,217.19	2,271,097.61
2017-2018 Direct Costs	19,503,413.05	18,871,330.86	18,871,330.86
2019-2020 Rate	9.08*	12.05*	12.03**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	20,106,532.37	19,498,356.36	19,498,356.36
Indirect costs based on rate ** multiplied by actual direct costs	1,825,673.14	2,349,551.94	2,345,652.27
2019-2020 Actual Indirect Costs	1,528,363.46	2,136,539.47	2,136,539.47
2017-2018 Fixed Carry Forward	-78,174.62	52,285.25	54,404.83
Total Indirect Costs	1,606,538.08	2,084,254.22	2,082,134.64
Over/(Under) Recovery	219,135.06	265,297.72	263,517.63

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,528,363.46	2,136,539.47	2,136,539.47
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	219,135.06	265,297.72	263,517.63
Total Projected Indirect 2021-2022 (Numerator)	1,309,228.40	1,871,241.75	1,873,021.84
Direct Costs	20,106,532.37	19,498,356.36	19,498,356.36
Rate for 2021-2022 **	6.51*	9.60*	9.61**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 53010  
Form R0418**

Mason County Central Schools  
300 WEST BROADWAY AVE  
SCOTTVILLE, MI 49454

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	400,297.39	1,418,368.51	1,418,368.51
2017-2018 Fixed Carry Forward	14,027.72	90,264.08	89,903.44
Total Indirect Costs	386,269.67	1,328,104.43	1,328,465.07
2017-2018 Direct Costs	12,559,025.83	11,540,954.71	11,540,954.71
2019-2020 Rate	3.08*	11.51*	11.51**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	13,776,265.96	12,458,682.15	12,458,682.15
Indirect costs based on rate ** multiplied by actual direct costs	424,308.99	1,433,994.32	1,433,994.32
2019-2020 Actual Indirect Costs	485,900.50	1,803,484.31	1,803,484.31
2017-2018 Fixed Carry Forward	14,027.72	90,264.08	89,903.44
Total Indirect Costs	471,872.78	1,713,220.23	1,713,580.87
Over/(Under) Recovery	-47,563.79	-279,225.91	-279,586.55

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	485,900.50	1,803,484.31	1,803,484.31
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-47,563.79	-279,225.91	-279,586.55
Total Projected Indirect 2021-2022 (Numerator)	533,464.29	2,082,710.22	2,083,070.86
Direct Costs	13,776,265.96	12,458,682.15	12,458,682.15
Rate for 2021-2022 **	3.87*	16.72*	16.72**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 53020  
Form R0418**

Mason County Eastern Schools  
18 SOUTH MAIN ST  
CUSTER, MI 49405

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	131,077.15	454,138.14	454,138.14
2017-2018 Fixed Carry Forward	3,674.40	9,598.61	9,638.20
Total Indirect Costs	127,402.75	444,539.53	444,499.94
2017-2018 Direct Costs	4,319,242.19	3,996,181.20	3,996,181.20
2019-2020 Rate	2.95*	11.12*	11.12**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	4,151,652.79	3,823,606.13	3,823,606.13
Indirect costs based on rate ** multiplied by actual direct costs	122,473.76	425,185.00	425,185.00
2019-2020 Actual Indirect Costs	151,396.97	479,443.63	479,443.63
2017-2018 Fixed Carry Forward	3,674.40	9,598.61	9,638.20
Total Indirect Costs	147,722.57	469,845.02	469,805.43
Over/(Under) Recovery	-25,248.81	-44,660.02	-44,620.43

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	151,396.97	479,443.63	479,443.63
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-25,248.81	-44,660.02	-44,620.43
Total Projected Indirect 2021-2022 (Numerator)	176,645.78	524,103.65	524,064.06
Direct Costs	4,151,652.79	3,823,606.13	3,823,606.13
Rate for 2021-2022 **	4.25*	13.71*	13.71**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 53040  
Form R0418**

Ludington Area School District  
809 EAST TINKHAM AVE  
LUDINGTON, MI 49431

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	507,325.81	2,167,135.42	2,167,135.42
2017-2018 Fixed Carry Forward	55,480.83	3,458.74	3,805.87
Total Indirect Costs	451,844.98	2,163,676.68	2,163,329.55
2017-2018 Direct Costs	20,884,668.04	19,224,858.43	19,224,858.43
2019-2020 Rate	2.16*	11.25*	11.25**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	22,343,595.33	20,622,484.75	20,622,484.75
Indirect costs based on rate ** multiplied by actual direct costs	482,621.66	2,320,029.53	2,320,029.53
2019-2020 Actual Indirect Costs	533,118.71	2,254,229.29	2,254,229.29
2017-2018 Fixed Carry Forward	55,480.83	3,458.74	3,805.87
Total Indirect Costs	477,637.88	2,250,770.55	2,250,423.42
Over/(Under) Recovery	4,983.78	69,258.98	69,606.11

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	533,118.71	2,254,229.29	2,254,229.29
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	4,983.78	69,258.98	69,606.11
Total Projected Indirect 2021-2022 (Numerator)	528,134.93	2,184,970.31	2,184,623.18
Direct Costs	22,343,595.33	20,622,484.75	20,622,484.75
Rate for 2021-2022 **	2.36*	10.60*	10.59**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 53901  
Form R0418**

Gateway To Success Academy  
526 N SCOTTVILLE RD  
SCOTTVILLE, MI 49454

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	97,248.07	189,636.39	189,636.39
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	97,248.07	189,636.39	189,636.39
2017-2018 Direct Costs	963,233.22	870,844.90	870,844.90
2019-2020 Rate	10.10*	21.78*	21.78**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,151,875.32	988,480.33	988,480.33
Indirect costs based on rate ** multiplied by actual direct costs	116,339.41	148,272.05	215,291.02
2019-2020 Actual Indirect Costs	146,603.76	309,998.75	309,998.75
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	146,603.76	309,998.75	309,998.75
Over/(Under) Recovery	-30,264.35	0.00	-94,707.73

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	146,603.76	309,998.75	309,998.75
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-30,264.35	0.00	-94,707.73
Total Projected Indirect 2021-2022 (Numerator)	176,868.11	309,998.75	404,706.48
Direct Costs	1,151,875.32	988,480.33	988,480.33
Rate for 2021-2022 **	15.35*	31.36*	40.94**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 54000  
Form R0418**

Mecosta-Osceola ISD  
15760 190TH AVE  
BIG RAPIDS, MI 49307

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,294,145.51	2,412,700.82	2,412,700.82
2017-2018 Fixed Carry Forward	-22,153.91	-229,873.21	-248,711.85
Total Indirect Costs	1,316,299.42	2,642,574.03	2,661,412.67
2017-2018 Direct Costs	19,539,041.44	18,420,486.13	18,420,486.13
2019-2020 Rate	6.74*	14.35*	14.45**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	20,366,578.27	19,164,876.35	19,164,876.35
Indirect costs based on rate ** multiplied by actual direct costs	1,372,707.38	2,750,159.76	2,769,324.63
2019-2020 Actual Indirect Costs	1,413,999.97	2,615,701.89	2,615,701.89
2017-2018 Fixed Carry Forward	-22,153.91	-229,873.21	-248,711.85
Total Indirect Costs	1,436,153.88	2,845,575.10	2,864,413.74
Over/(Under) Recovery	-63,446.50	-95,415.34	-95,089.11

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,413,999.97	2,615,701.89	2,615,701.89
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-63,446.50	-95,415.34	-95,089.11
Total Projected Indirect 2021-2022 (Numerator)	1,477,446.47	2,711,117.23	2,710,791.00
Direct Costs	20,366,578.27	19,164,876.35	19,164,876.35
Rate for 2021-2022 **	7.25*	14.15*	14.14**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 54010  
Form R0418**

Big Rapids Public Schools  
21034 15 MILE RD  
BIG RAPIDS, MI 49307

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	623,470.33	2,502,368.80	2,502,368.80
2017-2018 Fixed Carry Forward	-51,239.58	-62,058.40	-77,715.92
Total Indirect Costs	674,709.91	2,564,427.20	2,580,084.72
2017-2018 Direct Costs	18,180,237.12	16,301,338.65	16,301,338.65
2019-2020 Rate	3.71*	15.73*	15.83**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	20,282,389.11	18,386,491.22	18,386,491.22
Indirect costs based on rate ** multiplied by actual direct costs	752,476.64	2,757,973.68	2,910,581.56
2019-2020 Actual Indirect Costs	650,822.52	2,546,720.41	2,546,720.41
2017-2018 Fixed Carry Forward	-51,239.58	-62,058.40	-77,715.92
Total Indirect Costs	702,062.10	2,608,778.81	2,624,436.33
Over/(Under) Recovery	50,414.54	0.00	286,145.23

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	650,822.52	2,546,720.41	2,546,720.41
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	50,414.54	0.00	286,145.23
Total Projected Indirect 2021-2022 (Numerator)	600,407.98	2,546,720.41	2,260,575.18
Direct Costs	20,282,389.11	18,386,491.22	18,386,491.22
Rate for 2021-2022 **	2.96*	13.85*	12.29**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 54025  
Form R0418**

Chippewa Hills School District  
3226 ARTHUR RD  
REMUS, MI 49340

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	666,101.76	2,157,198.94	2,157,198.94
2017-2018 Fixed Carry Forward	-56,056.45	-56,149.94	-55,175.00
Total Indirect Costs	722,158.21	2,213,348.88	2,212,373.94
2017-2018 Direct Costs	19,100,537.10	17,609,439.92	17,609,439.92
2019-2020 Rate	3.78*	12.57*	12.56**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	20,365,820.64	18,705,535.63	18,705,535.63
Indirect costs based on rate ** multiplied by actual direct costs	769,828.02	2,351,285.83	2,349,415.28
2019-2020 Actual Indirect Costs	669,467.80	2,329,752.81	2,329,752.81
2017-2018 Fixed Carry Forward	-56,056.45	-56,149.94	-55,175.00
Total Indirect Costs	725,524.25	2,385,902.75	2,384,927.81
Over/(Under) Recovery	44,303.77	-34,616.92	-35,512.53

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	669,467.80	2,329,752.81	2,329,752.81
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	44,303.77	-34,616.92	-35,512.53
Total Projected Indirect 2021-2022 (Numerator)	625,164.03	2,364,369.73	2,365,265.34
Direct Costs	20,365,820.64	18,705,535.63	18,705,535.63
Rate for 2021-2022 **	3.07*	12.64*	12.64**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 54040  
Form R0418**

Morley Stanwood Community Schools  
4700 NORTHLAND DR  
MORLEY, MI 49336

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	356,392.39	1,177,103.04	1,177,103.04
2017-2018 Fixed Carry Forward	-38,743.44	-187,486.39	-187,376.74
Total Indirect Costs	395,135.83	1,364,589.43	1,364,479.78
2017-2018 Direct Costs	11,590,786.02	10,770,075.37	10,770,075.37
2019-2020 Rate	3.41*	12.67*	12.67**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	12,474,988.92	11,742,057.84	11,742,057.84
Indirect costs based on rate ** multiplied by actual direct costs	425,397.12	1,487,718.73	1,487,718.73
2019-2020 Actual Indirect Costs	310,203.87	1,043,134.95	1,043,134.95
2017-2018 Fixed Carry Forward	-38,743.44	-187,486.39	-187,376.74
Total Indirect Costs	348,947.31	1,230,621.34	1,230,511.69
Over/(Under) Recovery	76,449.81	257,097.39	257,207.04

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	310,203.87	1,043,134.95	1,043,134.95
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	76,449.81	257,097.39	257,207.04
Total Projected Indirect 2021-2022 (Numerator)	233,754.06	786,037.56	785,927.91
Direct Costs	12,474,988.92	11,742,057.84	11,742,057.84
Rate for 2021-2022 **	1.87*	6.69*	6.69**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 54901  
Form R0418**

Crossroads Charter Academy  
215 NORTH STATE ST  
BIG RAPIDS, MI 49307

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	332,229.31	836,604.89	836,604.89
2017-2018 Fixed Carry Forward	32,887.76	0.00	69,858.90
Total Indirect Costs	299,341.55	836,604.89	766,745.99
2017-2018 Direct Costs	4,534,658.85	4,030,283.27	4,030,283.27
2019-2020 Rate	6.60*	20.76*	19.02**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	4,137,832.87	3,645,228.23	3,645,228.23
Indirect costs based on rate ** multiplied by actual direct costs	273,096.97	546,784.23	693,322.41
2019-2020 Actual Indirect Costs	332,018.29	824,622.93	824,622.93
2017-2018 Fixed Carry Forward	32,887.76	0.00	69,858.90
Total Indirect Costs	299,130.53	824,622.93	754,764.03
Over/(Under) Recovery	-26,033.56	0.00	-61,441.62

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	332,018.29	824,622.93	824,622.93
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-26,033.56	0.00	-61,441.62
Total Projected Indirect 2021-2022 (Numerator)	358,051.85	824,622.93	886,064.55
Direct Costs	4,137,832.87	3,645,228.23	3,645,228.23
Rate for 2021-2022 **	8.65*	22.62*	24.31**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 55000  
Form R0418**

Menominee ISD  
1201 41ST AVE  
MENOMINEE, MI 49858

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	695,370.46	808,298.67	808,298.67
2017-2018 Fixed Carry Forward	0.00	0.00	69,462.71
Total Indirect Costs	695,370.46	808,298.67	738,835.96
2017-2018 Direct Costs	4,454,106.54	4,341,178.33	4,341,178.33
2019-2020 Rate	15.61*	18.62*	17.02**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	4,574,731.11	4,457,006.49	4,457,006.49
Indirect costs based on rate ** multiplied by actual direct costs	686,209.67	668,550.97	758,582.50
2019-2020 Actual Indirect Costs	416,665.29	534,389.91	534,389.91
2017-2018 Fixed Carry Forward	0.00	0.00	69,462.71
Total Indirect Costs	416,665.29	534,389.91	464,927.20
Over/(Under) Recovery	0.00	0.00	293,655.30

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	416,665.29	534,389.91	534,389.91
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	293,655.30
Total Projected Indirect 2021-2022 (Numerator)	416,665.29	534,389.91	240,734.61
Direct Costs	4,574,731.11	4,457,006.49	4,457,006.49
Rate for 2021-2022 **	9.11*	11.99*	5.40**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 55010  
Form R0418**

Carney-Nadeau Public Schools  
P.O. Box 68  
Carney, MI 49812

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	123,511.59	352,882.77	352,882.77
2017-2018 Fixed Carry Forward	-31,744.73	28,096.62	19,752.08
Total Indirect Costs	155,256.32	324,786.15	333,130.69
2017-2018 Direct Costs	2,988,092.30	2,758,721.12	2,758,721.12
2019-2020 Rate	5.20*	11.77*	12.08**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,120,965.55	2,843,536.57	2,843,536.57
Indirect costs based on rate ** multiplied by actual direct costs	162,290.21	334,684.25	343,499.22
2019-2020 Actual Indirect Costs	134,992.82	412,421.80	412,421.80
2017-2018 Fixed Carry Forward	-31,744.73	28,096.62	19,752.08
Total Indirect Costs	166,737.55	384,325.18	392,669.72
Over/(Under) Recovery	-4,447.34	-49,640.93	-49,170.50

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	134,992.82	412,421.80	412,421.80
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-4,447.34	-49,640.93	-49,170.50
Total Projected Indirect 2021-2022 (Numerator)	139,440.16	462,062.73	461,592.30
Direct Costs	3,120,965.55	2,843,536.57	2,843,536.57
Rate for 2021-2022 **	4.47*	16.25*	16.23**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 55100  
Form R0418**

Menominee Area Public Schools  
1230 13TH ST  
MENOMINEE, MI 49858

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	521,325.58	1,647,857.78	1,647,857.78
2017-2018 Fixed Carry Forward	8,612.94	0.00	211,282.62
Total Indirect Costs	512,712.64	1,647,857.78	1,436,575.16
2017-2018 Direct Costs	12,203,110.06	11,076,577.86	11,076,577.86
2019-2020 Rate	4.20*	14.88*	12.97**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	12,653,392.61	11,451,412.59	11,451,412.59
Indirect costs based on rate ** multiplied by actual direct costs	531,442.49	1,703,970.19	1,485,248.21
2019-2020 Actual Indirect Costs	594,171.50	1,796,151.52	1,796,151.52
2017-2018 Fixed Carry Forward	8,612.94	0.00	211,282.62
Total Indirect Costs	585,558.56	1,796,151.52	1,584,868.90
Over/(Under) Recovery	-54,116.07	-92,181.33	-99,620.69

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	594,171.50	1,796,151.52	1,796,151.52
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-54,116.07	-92,181.33	-99,620.69
Total Projected Indirect 2021-2022 (Numerator)	648,287.57	1,888,332.85	1,895,772.21
Direct Costs	12,653,392.61	11,451,412.59	11,451,412.59
Rate for 2021-2022 **	5.12*	16.49*	16.55**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 55115  
Form R0418**

North Central Area Schools  
W5465 E 3RD ST  
HERMANVILLE, MI 49847

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	3,230.05	378,163.41	378,163.41
2017-2018 Fixed Carry Forward	1,192.14	0.00	47,042.54
Total Indirect Costs	2,037.91	378,163.41	331,120.87
2017-2018 Direct Costs	3,721,093.12	3,346,159.76	3,346,159.76
2019-2020 Rate	0.05*	11.30*	9.90**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,863,344.44	3,475,857.29	3,475,857.29
Indirect costs based on rate ** multiplied by actual direct costs	1,931.67	392,771.87	344,109.87
2019-2020 Actual Indirect Costs	6,407.19	393,894.34	393,894.34
2017-2018 Fixed Carry Forward	1,192.14	0.00	47,042.54
Total Indirect Costs	5,215.05	393,894.34	346,851.80
Over/(Under) Recovery	-3,283.38	-1,122.47	-2,741.93

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	6,407.19	393,894.34	393,894.34
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-3,283.38	-1,122.47	-2,741.93
Total Projected Indirect 2021-2022 (Numerator)	9,690.57	395,016.81	396,636.27
Direct Costs	3,863,344.44	3,475,857.29	3,475,857.29
Rate for 2021-2022 **	0.25*	11.36*	11.41**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 55120  
Form R0418**

Stephenson Area Public Schools  
P.O. Box 509  
Stephenson, MI 49887

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	208,934.14	636,485.22	636,485.22
2017-2018 Fixed Carry Forward	-26,862.54	-53,024.93	-53,135.96
Total Indirect Costs	235,796.68	689,510.15	689,621.18
2017-2018 Direct Costs	5,052,786.45	4,625,235.37	4,625,235.37
2019-2020 Rate	4.67*	14.91*	14.91**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	4,887,076.14	4,461,341.68	4,461,341.68
Indirect costs based on rate ** multiplied by actual direct costs	228,226.46	665,186.04	665,186.04
2019-2020 Actual Indirect Costs	221,629.43	647,363.89	647,363.89
2017-2018 Fixed Carry Forward	-26,862.54	-53,024.93	-53,135.96
Total Indirect Costs	248,491.97	700,388.82	700,499.85
Over/(Under) Recovery	-20,265.51	-35,202.78	-35,313.81

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	221,629.43	647,363.89	647,363.89
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-20,265.51	-35,202.78	-35,313.81
Total Projected Indirect 2021-2022 (Numerator)	241,894.94	682,566.67	682,677.70
Direct Costs	4,887,076.14	4,461,341.68	4,461,341.68
Rate for 2021-2022 **	4.95*	15.30*	15.30**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 55900  
Form R0418**

Uplift Michigan Academy  
W526 DIVISION ST  
STEPHENSON, MI 49887

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,831,413.00	1,821,537.00	1,821,537.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2019-2020 Actual Indirect Costs	250,692.00	260,568.00	260,568.00
Total Indirect Costs	250,692.00	260,568.00	260,568.00
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	250,692.00	260,568.00	260,568.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	250,692.00	260,568.00	260,568.00
Direct Costs	1,831,413.00	1,821,537.00	1,821,537.00
Rate for 2021-2022 **	13.69*	14.30*	14.30**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 55901  
Form R0418**

Nah Tah Wahsh Public School Academy  
N14911 HANNAHVILLE ROAD B 1  
WILSON, MI 49896

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	0.00	0.00	0.00
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2017-2018 Direct Costs	3,579,943.00	3,579,943.00	3,579,943.00
2019-2020 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,436,617.00	3,436,617.00	3,436,617.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2019-2020 Actual Indirect Costs	0.00	0.00	0.00
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	0.00	0.00	0.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	0.00	0.00	0.00
Direct Costs	3,436,617.00	3,436,617.00	3,436,617.00
Rate for 2021-2022 **	0.00*	0.00*	0.00**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 56000  
Form R0418**

Midland County Educational Service Agency  
3917 JEFFERSON AVE  
MIDLAND, MI 48640

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	853,071.62	1,782,778.54	1,782,778.54
2017-2018 Fixed Carry Forward	-13,504.26	-117,867.01	-116,522.09
Total Indirect Costs	866,575.88	1,900,645.55	1,899,300.63
2017-2018 Direct Costs	14,498,668.08	13,568,961.16	13,568,961.16
2019-2020 Rate	5.98*	14.01*	14.00**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	13,891,526.52	13,069,064.52	13,069,064.52
Indirect costs based on rate ** multiplied by actual direct costs	830,713.29	1,830,975.94	1,829,669.03
2019-2020 Actual Indirect Costs	847,764.86	1,814,276.83	1,814,276.83
2017-2018 Fixed Carry Forward	-13,504.26	-117,867.01	-116,522.09
Total Indirect Costs	861,269.12	1,932,143.84	1,930,798.92
Over/(Under) Recovery	-30,555.83	-101,167.90	-101,129.89

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	847,764.86	1,814,276.83	1,814,276.83
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-30,555.83	-101,167.90	-101,129.89
Total Projected Indirect 2021-2022 (Numerator)	878,320.69	1,915,444.73	1,915,406.72
Direct Costs	13,891,526.52	13,069,064.52	13,069,064.52
Rate for 2021-2022 **	6.32*	14.66*	14.66**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 56010  
Form R0418**

Midland Public Schools  
600 EAST CARPENTER ST  
MIDLAND, MI 48640

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	2,305,592.06	8,034,879.61	8,034,879.61
2017-2018 Fixed Carry Forward	-173,065.93	-744,922.18	-744,922.18
Total Indirect Costs	2,478,657.99	8,779,801.79	8,779,801.79
2017-2018 Direct Costs	75,308,106.75	69,530,292.95	69,530,292.95
2019-2020 Rate	3.29*	12.63*	12.63**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	78,231,772.82	73,072,120.25	73,072,120.25
Indirect costs based on rate ** multiplied by actual direct costs	2,573,825.33	9,229,008.79	9,229,008.79
2019-2020 Actual Indirect Costs	2,471,326.78	7,580,813.60	7,580,813.60
2017-2018 Fixed Carry Forward	-173,065.93	-744,922.18	-744,922.18
Total Indirect Costs	2,644,392.71	8,325,735.78	8,325,735.78
Over/(Under) Recovery	-70,567.38	903,273.01	903,273.01

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	2,471,326.78	7,580,813.60	7,580,813.60
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-70,567.38	903,273.01	903,273.01
Total Projected Indirect 2021-2022 (Numerator)	2,541,894.16	6,677,540.59	6,677,540.59
Direct Costs	78,231,772.82	73,072,120.25	73,072,120.25
Rate for 2021-2022 **	3.25*	9.14*	9.14**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 56020  
Form R0418**

Bullock Creek School District  
1420 SOUTH BADOUR RD  
MIDLAND, MI 48640

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	298,827.20	1,663,290.22	1,663,290.22
2017-2018 Fixed Carry Forward	-1,692.15	-195,900.36	-195,900.36
Total Indirect Costs	300,519.35	1,859,190.58	1,859,190.58
2017-2018 Direct Costs	18,456,007.42	17,091,544.40	17,091,544.40
2019-2020 Rate	1.63*	10.88*	10.88**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	20,439,366.85	18,963,030.71	18,963,030.71
Indirect costs based on rate ** multiplied by actual direct costs	333,161.68	2,063,177.74	2,063,177.74
2019-2020 Actual Indirect Costs	290,458.32	1,766,794.46	1,766,794.46
2017-2018 Fixed Carry Forward	-1,692.15	-195,900.36	-195,900.36
Total Indirect Costs	292,150.47	1,962,694.82	1,962,694.82
Over/(Under) Recovery	41,011.21	100,482.92	100,482.92

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	290,458.32	1,766,794.46	1,766,794.46
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	41,011.21	100,482.92	100,482.92
Total Projected Indirect 2021-2022 (Numerator)	249,447.11	1,666,311.54	1,666,311.54
Direct Costs	20,439,366.85	18,963,030.71	18,963,030.71
Rate for 2021-2022 **	1.22*	8.79*	8.79**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 56030  
Form R0418**

Coleman Community Schools  
4823 NORTH COLEMAN SCHOOLS DR  
COLEMAN, MI 48618

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	350,111.87	1,051,027.40	1,051,027.40
2017-2018 Fixed Carry Forward	15,004.44	0.00	-69,152.86
Total Indirect Costs	335,107.43	1,051,027.40	1,120,180.26
2017-2018 Direct Costs	6,606,261.58	5,905,346.05	5,905,346.05
2019-2020 Rate	5.07*	17.80*	18.97**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,960,683.56	6,268,334.48	6,268,334.48
Indirect costs based on rate ** multiplied by actual direct costs	352,906.66	940,250.17	1,189,103.05
2019-2020 Actual Indirect Costs	405,091.59	1,097,440.67	1,097,440.67
2017-2018 Fixed Carry Forward	15,004.44	0.00	-69,152.86
Total Indirect Costs	390,087.15	1,097,440.67	1,166,593.53
Over/(Under) Recovery	-37,180.49	0.00	22,509.52

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	405,091.59	1,097,440.67	1,097,440.67
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-37,180.49	0.00	22,509.52
Total Projected Indirect 2021-2022 (Numerator)	442,272.08	1,097,440.67	1,074,931.15
Direct Costs	6,960,683.56	6,268,334.48	6,268,334.48
Rate for 2021-2022 **	6.35*	17.51*	17.15**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 56050  
Form R0418**

Meridian Public Schools  
3361 NORTH MERIDIAN RD  
SANFORD, MI 48657

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	559,997.86	1,661,817.79	1,661,817.79
2017-2018 Fixed Carry Forward	-109,763.77	181,022.88	166,035.94
Total Indirect Costs	669,761.63	1,480,794.91	1,495,781.85
2017-2018 Direct Costs	13,828,620.11	12,726,800.18	12,726,800.18
2019-2020 Rate	4.84*	11.64*	11.75**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	14,679,123.63	13,516,867.34	13,516,867.34
Indirect costs based on rate ** multiplied by actual direct costs	710,469.58	1,573,363.36	1,588,231.91
2019-2020 Actual Indirect Costs	635,259.22	1,797,515.51	1,797,515.51
2017-2018 Fixed Carry Forward	-109,763.77	181,022.88	166,035.94
Total Indirect Costs	745,022.99	1,616,492.63	1,631,479.57
Over/(Under) Recovery	-34,553.41	-43,129.27	-43,247.66

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	635,259.22	1,797,515.51	1,797,515.51
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-34,553.41	-43,129.27	-43,247.66
Total Projected Indirect 2021-2022 (Numerator)	669,812.63	1,840,644.78	1,840,763.17
Direct Costs	14,679,123.63	13,516,867.34	13,516,867.34
Rate for 2021-2022 **	4.56*	13.62*	13.62**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 56901  
Form R0418**

Windover High School  
919 SMITH RD  
MIDLAND, MI 48640

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	91,573.22	217,365.62	217,365.62
2017-2018 Fixed Carry Forward	8,604.19	0.00	23,902.11
Total Indirect Costs	82,969.03	217,365.62	193,463.51
2017-2018 Direct Costs	1,540,852.41	1,415,060.01	1,415,060.01
2019-2020 Rate	5.38*	15.36*	13.67**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,267,833.34	1,031,575.27	1,031,575.27
Indirect costs based on rate ** multiplied by actual direct costs	68,209.43	154,736.29	141,016.34
2019-2020 Actual Indirect Costs	74,970.08	311,228.15	311,228.15
2017-2018 Fixed Carry Forward	8,604.19	0.00	23,902.11
Total Indirect Costs	66,365.89	311,228.15	287,326.04
Over/(Under) Recovery	1,843.54	0.00	-146,309.70

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	74,970.08	311,228.15	311,228.15
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	1,843.54	0.00	-146,309.70
Total Projected Indirect 2021-2022 (Numerator)	73,126.54	311,228.15	457,537.85
Direct Costs	1,267,833.34	1,031,575.27	1,031,575.27
Rate for 2021-2022 **	5.77*	30.17*	44.35**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 56903  
Form R0418**

Academic and Career Education Academy  
884 EAST ISABELLA RD  
MIDLAND, MI 48640

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	78,601.48	258,151.65	258,151.65
2017-2018 Fixed Carry Forward	-2,360.19	0.00	-114,403.03
Total Indirect Costs	80,961.67	258,151.65	372,554.68
2017-2018 Direct Costs	869,322.84	689,772.67	689,772.67
2019-2020 Rate	9.31*	37.43*	54.01**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	867,543.27	691,303.93	691,303.93
Indirect costs based on rate ** multiplied by actual direct costs	80,768.28	103,695.59	172,825.98
2019-2020 Actual Indirect Costs	81,501.99	257,741.33	257,741.33
2017-2018 Fixed Carry Forward	-2,360.19	0.00	-114,403.03
Total Indirect Costs	83,862.18	257,741.33	372,144.36
Over/(Under) Recovery	-3,093.90	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	81,501.99	257,741.33	257,741.33
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-3,093.90	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	84,595.89	257,741.33	257,741.33
Direct Costs	867,543.27	691,303.93	691,303.93
Rate for 2021-2022 **	9.75*	37.28*	37.28**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 57020  
Form R0418**

Lake City Area School District  
P.O. Box 900  
Lake City, MI 49651

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	304,660.35	1,274,774.20	1,274,774.20
2017-2018 Fixed Carry Forward	72,225.57	30,891.78	30,821.90
Total Indirect Costs	232,434.78	1,243,882.42	1,243,952.30
2017-2018 Direct Costs	11,240,626.39	10,270,512.54	10,270,512.54
2019-2020 Rate	2.07*	12.11*	12.11**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	12,299,880.07	11,268,570.18	11,268,570.18
Indirect costs based on rate ** multiplied by actual direct costs	254,607.52	1,364,623.85	1,364,623.85
2019-2020 Actual Indirect Costs	285,873.93	1,317,183.82	1,317,183.82
2017-2018 Fixed Carry Forward	72,225.57	30,891.78	30,821.90
Total Indirect Costs	213,648.36	1,286,292.04	1,286,361.92
Over/(Under) Recovery	40,959.16	78,331.81	78,261.93

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	285,873.93	1,317,183.82	1,317,183.82
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	40,959.16	78,331.81	78,261.93
Total Projected Indirect 2021-2022 (Numerator)	244,914.77	1,238,852.01	1,238,921.89
Direct Costs	12,299,880.07	11,268,570.18	11,268,570.18
Rate for 2021-2022 **	1.99*	10.99*	10.99**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 57030  
Form R0418**

McBain Rural Agricultural Schools  
107 EAST MAPLE ST  
MC BAIN, MI 49657

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	343,162.88	1,178,337.52	1,178,337.52
2017-2018 Fixed Carry Forward	-21,036.25	25,786.06	25,703.08
Total Indirect Costs	364,199.13	1,152,551.46	1,152,634.44
2017-2018 Direct Costs	9,826,992.05	8,991,817.41	8,991,817.41
2019-2020 Rate	3.71*	12.82*	12.82**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	10,153,238.64	9,315,519.64	9,315,519.64
Indirect costs based on rate ** multiplied by actual direct costs	376,685.15	1,194,249.62	1,194,249.62
2019-2020 Actual Indirect Costs	411,261.21	1,248,980.21	1,248,980.21
2017-2018 Fixed Carry Forward	-21,036.25	25,786.06	25,703.08
Total Indirect Costs	432,297.46	1,223,194.15	1,223,277.13
Over/(Under) Recovery	-55,612.31	-28,944.53	-29,027.51

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	411,261.21	1,248,980.21	1,248,980.21
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-55,612.31	-28,944.53	-29,027.51
Total Projected Indirect 2021-2022 (Numerator)	466,873.52	1,277,924.74	1,278,007.72
Direct Costs	10,153,238.64	9,315,519.64	9,315,519.64
Rate for 2021-2022 **	4.60*	13.72*	13.72**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 58000  
Form R0418**

Monroe ISD  
1101 SOUTH RAISINVILLE RD  
MONROE, MI 48161

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	2,587,558.73	3,183,245.06	3,183,245.06
2017-2018 Fixed Carry Forward	-244,157.48	248,064.15	248,064.15
Total Indirect Costs	2,831,716.21	2,935,180.91	2,935,180.91
2017-2018 Direct Costs	38,082,494.53	37,486,808.20	37,486,808.20
2019-2020 Rate	7.44*	7.83*	7.83**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	41,884,128.26	40,571,741.28	40,571,741.28
Indirect costs based on rate ** multiplied by actual direct costs	3,116,179.14	3,176,767.34	3,176,767.34
2019-2020 Actual Indirect Costs	2,715,625.63	4,028,012.61	4,028,012.61
2017-2018 Fixed Carry Forward	-244,157.48	248,064.15	248,064.15
Total Indirect Costs	2,959,783.11	3,779,948.46	3,779,948.46
Over/(Under) Recovery	156,396.03	-603,181.12	-603,181.12

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	2,715,625.63	4,028,012.61	4,028,012.61
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	156,396.03	-603,181.12	-603,181.12
Total Projected Indirect 2021-2022 (Numerator)	2,559,229.60	4,631,193.73	4,631,193.73
Direct Costs	41,884,128.26	40,571,741.28	40,571,741.28
Rate for 2021-2022 **	6.11*	11.41*	11.41**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 58010  
Form R0418**

Monroe Public Schools  
P.O. Box 733  
Monroe, MI 48162

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	2,571,617.49	8,055,191.95	8,055,191.95
2017-2018 Fixed Carry Forward	-397,612.76	0.00	-809,317.21
Total Indirect Costs	2,969,230.25	8,055,191.95	8,864,509.16
2017-2018 Direct Costs	50,523,205.93	44,910,374.01	44,910,374.01
2019-2020 Rate	5.88*	17.94*	19.74**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	51,335,821.54	45,572,284.05	45,572,284.05
Indirect costs based on rate ** multiplied by actual direct costs	3,018,546.31	6,835,842.61	8,995,968.87
2019-2020 Actual Indirect Costs	2,623,441.04	8,253,675.33	8,253,675.33
2017-2018 Fixed Carry Forward	-397,612.76	0.00	-809,317.21
Total Indirect Costs	3,021,053.80	8,253,675.33	9,062,992.54
Over/(Under) Recovery	-2,507.49	0.00	-67,023.67

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	2,623,441.04	8,253,675.33	8,253,675.33
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-2,507.49	0.00	-67,023.67
Total Projected Indirect 2021-2022 (Numerator)	2,625,948.53	8,253,675.33	8,320,699.00
Direct Costs	51,335,821.54	45,572,284.05	45,572,284.05
Rate for 2021-2022 **	5.12*	18.11*	18.26**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 58020  
Form R0418**

Airport Community Schools  
11270 GRAFTON RD  
CARLETON, MI 48117

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	851,151.31	3,387,170.67	3,387,170.67
2017-2018 Fixed Carry Forward	52,850.10	0.00	129,599.12
Total Indirect Costs	798,301.21	3,387,170.67	3,257,571.55
2017-2018 Direct Costs	22,542,653.95	20,038,975.26	20,038,975.26
2019-2020 Rate	3.54*	16.90*	16.26**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	24,771,056.91	21,847,099.57	21,847,099.57
Indirect costs based on rate ** multiplied by actual direct costs	876,895.41	3,277,064.94	3,552,338.39
2019-2020 Actual Indirect Costs	1,006,820.37	3,945,695.45	3,945,695.45
2017-2018 Fixed Carry Forward	52,850.10	0.00	129,599.12
Total Indirect Costs	953,970.27	3,945,695.45	3,816,096.33
Over/(Under) Recovery	-77,074.86	0.00	-263,757.94

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,006,820.37	3,945,695.45	3,945,695.45
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-77,074.86	0.00	-263,757.94
Total Projected Indirect 2021-2022 (Numerator)	1,083,895.23	3,945,695.45	4,209,453.39
Direct Costs	24,771,056.91	21,847,099.57	21,847,099.57
Rate for 2021-2022 **	4.38*	18.06*	19.27**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 58030  
Form R0418**

Bedford Public Schools  
1623 WEST STERNS RD  
TEMPERANCE, MI 48182

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,680,227.98	5,213,801.50	5,213,801.50
2017-2018 Fixed Carry Forward	28,029.85	-208,401.18	-208,401.18
Total Indirect Costs	1,652,198.13	5,422,202.68	5,422,202.68
2017-2018 Direct Costs	40,686,320.52	37,009,215.91	37,009,215.91
2019-2020 Rate	4.06*	14.65*	14.65**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	41,753,300.85	38,558,160.40	38,558,160.40
Indirect costs based on rate ** multiplied by actual direct costs	1,695,184.01	5,648,770.50	5,648,770.50
2019-2020 Actual Indirect Costs	1,605,390.18	4,644,343.71	4,644,343.71
2017-2018 Fixed Carry Forward	28,029.85	-208,401.18	-208,401.18
Total Indirect Costs	1,577,360.33	4,852,744.89	4,852,744.89
Over/(Under) Recovery	117,823.68	796,025.61	796,025.61

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,605,390.18	4,644,343.71	4,644,343.71
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	117,823.68	796,025.61	796,025.61
Total Projected Indirect 2021-2022 (Numerator)	1,487,566.50	3,848,318.10	3,848,318.10
Direct Costs	41,753,300.85	38,558,160.40	38,558,160.40
Rate for 2021-2022 **	3.56*	9.98*	9.98**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 58050  
Form R0418**

Dundee Community Schools  
420 YPSILANTI ST  
DUNDEE, MI 48131

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	670,998.01	2,233,866.67	2,233,866.67
2017-2018 Fixed Carry Forward	-15,711.66	0.00	-24,358.62
Total Indirect Costs	686,709.67	2,233,866.67	2,258,225.29
2017-2018 Direct Costs	14,818,496.10	13,255,627.44	13,255,627.44
2019-2020 Rate	4.63*	16.85*	17.04**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	16,802,703.41	15,008,034.30	15,008,034.30
Indirect costs based on rate ** multiplied by actual direct costs	777,965.17	2,251,205.15	2,557,369.04
2019-2020 Actual Indirect Costs	837,084.55	2,631,753.66	2,631,753.66
2017-2018 Fixed Carry Forward	-15,711.66	0.00	-24,358.62
Total Indirect Costs	852,796.21	2,631,753.66	2,656,112.28
Over/(Under) Recovery	-74,831.04	0.00	-98,743.24

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	837,084.55	2,631,753.66	2,631,753.66
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-74,831.04	0.00	-98,743.24
Total Projected Indirect 2021-2022 (Numerator)	911,915.59	2,631,753.66	2,730,496.90
Direct Costs	16,802,703.41	15,008,034.30	15,008,034.30
Rate for 2021-2022 **	5.43*	17.54*	18.19**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 58070  
Form R0418**

Ida Public School District  
3145 PRAIRIE ST  
IDA, MI 48140

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	456,219.27	1,550,366.44	1,550,366.44
2017-2018 Fixed Carry Forward	-32,865.74	-11,591.48	-11,150.28
Total Indirect Costs	489,085.01	1,561,957.92	1,561,516.72
2017-2018 Direct Costs	13,216,390.20	12,122,243.03	12,122,243.03
2019-2020 Rate	3.70*	12.89*	12.88**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	13,811,993.42	12,797,978.79	12,797,978.79
Indirect costs based on rate ** multiplied by actual direct costs	511,043.76	1,649,659.47	1,648,379.67
2019-2020 Actual Indirect Costs	481,515.49	1,495,530.12	1,495,530.12
2017-2018 Fixed Carry Forward	-32,865.74	-11,591.48	-11,150.28
Total Indirect Costs	514,381.23	1,507,121.60	1,506,680.40
Over/(Under) Recovery	-3,337.47	142,537.87	141,699.27

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	481,515.49	1,495,530.12	1,495,530.12
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-3,337.47	142,537.87	141,699.27
Total Projected Indirect 2021-2022 (Numerator)	484,852.96	1,352,992.25	1,353,830.85
Direct Costs	13,811,993.42	12,797,978.79	12,797,978.79
Rate for 2021-2022 **	3.51*	10.57*	10.58**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 58080  
Form R0418**

Jefferson Schools (Monroe)  
5707 WILLIAMS RD  
NEWPORT, MI 48166

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	730,665.65	2,681,159.26	2,681,159.26
2017-2018 Fixed Carry Forward	-22,185.80	-198,584.49	-162,129.35
Total Indirect Costs	752,851.45	2,879,743.75	2,843,288.61
2017-2018 Direct Costs	18,810,978.88	17,038,948.33	17,038,948.33
2019-2020 Rate	4.00*	16.90*	16.69**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	17,773,301.06	15,797,677.66	15,797,677.66
Indirect costs based on rate ** multiplied by actual direct costs	710,932.04	2,369,651.65	2,636,632.40
2019-2020 Actual Indirect Costs	700,879.42	2,676,502.82	2,676,502.82
2017-2018 Fixed Carry Forward	-22,185.80	-198,584.49	-162,129.35
Total Indirect Costs	723,065.22	2,875,087.31	2,838,632.17
Over/(Under) Recovery	-12,133.18	0.00	-201,999.77

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	700,879.42	2,676,502.82	2,676,502.82
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-12,133.18	0.00	-201,999.77
Total Projected Indirect 2021-2022 (Numerator)	713,012.60	2,676,502.82	2,878,502.59
Direct Costs	17,773,301.06	15,797,677.66	15,797,677.66
Rate for 2021-2022 **	4.01*	16.94*	18.22**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 58090  
Form R0418**

Mason Consolidated Schools (Monroe)  
2400 MASON EAGLE DR  
ERIE, MI 48133

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	316,730.80	1,389,980.36	1,389,980.36
2017-2018 Fixed Carry Forward	109,944.04	-48,521.10	-48,109.76
Total Indirect Costs	206,786.76	1,438,501.46	1,438,090.12
2017-2018 Direct Costs	10,858,385.86	9,785,136.30	9,785,136.30
2019-2020 Rate	1.90*	14.70*	14.70**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	11,160,501.02	10,222,776.32	10,222,776.32
Indirect costs based on rate ** multiplied by actual direct costs	212,049.52	1,502,748.12	1,502,748.12
2019-2020 Actual Indirect Costs	317,260.84	1,254,985.54	1,254,985.54
2017-2018 Fixed Carry Forward	109,944.04	-48,521.10	-48,109.76
Total Indirect Costs	207,316.80	1,303,506.64	1,303,095.30
Over/(Under) Recovery	4,732.72	199,241.48	199,652.82

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	317,260.84	1,254,985.54	1,254,985.54
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	4,732.72	199,241.48	199,652.82
Total Projected Indirect 2021-2022 (Numerator)	312,528.12	1,055,744.06	1,055,332.72
Direct Costs	11,160,501.02	10,222,776.32	10,222,776.32
Rate for 2021-2022 **	2.80*	10.33*	10.32**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 58100  
Form R0418**

Summerfield Schools  
17555 IDA WEST RD  
PETERSBURG, MI 49270

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	193,524.97	765,551.38	765,551.38
2017-2018 Fixed Carry Forward	94,595.93	36,996.45	37,335.71
Total Indirect Costs	98,929.04	728,554.93	728,215.67
2017-2018 Direct Costs	6,077,014.19	5,504,987.78	5,504,987.78
2019-2020 Rate	1.63*	13.23*	13.23**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,311,157.43	5,726,535.79	5,726,535.79
Indirect costs based on rate ** multiplied by actual direct costs	102,871.87	757,620.69	757,620.69
2019-2020 Actual Indirect Costs	260,738.42	845,360.06	845,360.06
2017-2018 Fixed Carry Forward	94,595.93	36,996.45	37,335.71
Total Indirect Costs	166,142.49	808,363.61	808,024.35
Over/(Under) Recovery	-63,270.62	-50,742.92	-50,403.66

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	260,738.42	845,360.06	845,360.06
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-63,270.62	-50,742.92	-50,403.66
Total Projected Indirect 2021-2022 (Numerator)	324,009.04	896,102.98	895,763.72
Direct Costs	6,311,157.43	5,726,535.79	5,726,535.79
Rate for 2021-2022 **	5.13*	15.65*	15.64**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 58110  
Form R0418**

Whiteford Agricultural School District of the Counties of  
Lenawee and Monroe  
6655 Consear Rd  
Ottawa Lake, MI 49267

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	176,433.87	659,978.25	659,978.25
2017-2018 Fixed Carry Forward	29,968.63	29,405.31	29,375.10
Total Indirect Costs	146,465.24	630,572.94	630,603.15
2017-2018 Direct Costs	6,220,483.95	5,837,118.78	5,837,118.78
2019-2020 Rate	2.35*	10.80*	10.80**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,328,322.20	6,784,718.25	6,784,718.25
Indirect costs based on rate ** multiplied by actual direct costs	172,215.57	732,749.57	732,749.57
2019-2020 Actual Indirect Costs	279,355.31	822,959.26	822,959.26
2017-2018 Fixed Carry Forward	29,968.63	29,405.31	29,375.10
Total Indirect Costs	249,386.68	793,553.95	793,584.16
Over/(Under) Recovery	-77,171.11	-60,804.38	-60,834.59

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	279,355.31	822,959.26	822,959.26
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-77,171.11	-60,804.38	-60,834.59
Total Projected Indirect 2021-2022 (Numerator)	356,526.42	883,763.64	883,793.85
Direct Costs	7,328,322.20	6,784,718.25	6,784,718.25
Rate for 2021-2022 **	4.87*	13.03*	13.03**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 58901  
Form R0418**

New Bedford Academy  
6315 SECOR RD  
LAMBERTVILLE, MI 48144

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	28,281.00	126,000.00	126,000.00
2017-2018 Fixed Carry Forward	-1,870.25	0.00	-6,539.07
Total Indirect Costs	30,151.25	126,000.00	132,539.07
2017-2018 Direct Costs	742,831.00	645,112.00	645,112.00
2019-2020 Rate	4.06*	19.53*	20.55**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	872,798.00	760,225.00	760,225.00
Indirect costs based on rate ** multiplied by actual direct costs	35,435.60	114,033.75	156,226.24
2019-2020 Actual Indirect Costs	16,771.00	129,344.00	129,344.00
2017-2018 Fixed Carry Forward	-1,870.25	0.00	-6,539.07
Total Indirect Costs	18,641.25	129,344.00	135,883.07
Over/(Under) Recovery	16,794.35	0.00	20,343.17

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	16,771.00	129,344.00	129,344.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	16,794.35	0.00	20,343.17
Total Projected Indirect 2021-2022 (Numerator)	-23.35	129,344.00	109,000.83
Direct Costs	872,798.00	760,225.00	760,225.00
Rate for 2021-2022 **	0.00*	17.01*	14.34**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 58902  
Form R0418**

Triumph Academy  
3000 VIVIAN RD  
MONROE, MI 48162

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	538,252.00	1,740,851.00	1,740,851.00
2017-2018 Fixed Carry Forward	-99,868.81	0.00	0.00
Total Indirect Costs	638,120.81	1,740,851.00	1,740,851.00
2017-2018 Direct Costs	5,849,371.00	4,646,772.00	4,646,772.00
2019-2020 Rate	10.91*	37.46*	37.46**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,388,358.00	5,182,245.00	5,182,245.00
Indirect costs based on rate ** multiplied by actual direct costs	696,969.86	777,336.75	1,295,561.25
2019-2020 Actual Indirect Costs	633,094.00	1,839,207.00	1,839,207.00
2017-2018 Fixed Carry Forward	-99,868.81	0.00	0.00
Total Indirect Costs	732,962.81	1,839,207.00	1,839,207.00
Over/(Under) Recovery	-35,992.95	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	633,094.00	1,839,207.00	1,839,207.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-35,992.95	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	669,086.95	1,839,207.00	1,839,207.00
Direct Costs	6,388,358.00	5,182,245.00	5,182,245.00
Rate for 2021-2022 **	10.47*	35.49*	35.49**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 59000  
Form R0418**

Montcalm Area ISD  
621 NORTH NEW ST  
STANTON, MI 48888

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,370,084.93	2,610,883.30	2,610,883.30
2017-2018 Fixed Carry Forward	46,270.48	-103,974.45	-111,827.59
Total Indirect Costs	1,323,814.45	2,714,857.75	2,722,710.89
2017-2018 Direct Costs	19,070,875.51	17,830,077.14	17,830,077.14
2019-2020 Rate	6.94*	15.23*	15.27**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	20,624,183.09	19,278,027.06	19,278,027.06
Indirect costs based on rate ** multiplied by actual direct costs	1,431,318.31	2,891,704.06	2,943,754.73
2019-2020 Actual Indirect Costs	1,600,856.68	2,947,012.71	2,947,012.71
2017-2018 Fixed Carry Forward	46,270.48	-103,974.45	-111,827.59
Total Indirect Costs	1,554,586.20	3,050,987.16	3,058,840.30
Over/(Under) Recovery	-123,267.89	0.00	-115,085.57

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,600,856.68	2,947,012.71	2,947,012.71
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-123,267.89	0.00	-115,085.57
Total Projected Indirect 2021-2022 (Numerator)	1,724,124.57	2,947,012.71	3,062,098.28
Direct Costs	20,624,183.09	19,278,027.06	19,278,027.06
Rate for 2021-2022 **	8.36*	15.29*	15.88**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 59020  
Form R0418**

Carson City-Crystal Area Schools  
P.O. Box 780  
Carson City, MI 48811

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	330,600.08	1,163,313.93	1,163,313.93
2017-2018 Fixed Carry Forward	-18,190.04	0.00	30,846.21
Total Indirect Costs	348,790.12	1,163,313.93	1,132,467.72
2017-2018 Direct Costs	8,762,988.24	7,930,274.39	7,930,274.39
2019-2020 Rate	3.98*	14.67*	14.28**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	8,473,645.09	7,653,757.95	7,653,757.95
Indirect costs based on rate ** multiplied by actual direct costs	337,251.07	1,122,806.29	1,092,956.64
2019-2020 Actual Indirect Costs	411,192.67	1,231,079.81	1,231,079.81
2017-2018 Fixed Carry Forward	-18,190.04	0.00	30,846.21
Total Indirect Costs	429,382.71	1,231,079.81	1,200,233.60
Over/(Under) Recovery	-92,131.64	-108,273.52	-107,276.96

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	411,192.67	1,231,079.81	1,231,079.81
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-92,131.64	-108,273.52	-107,276.96
Total Projected Indirect 2021-2022 (Numerator)	503,324.31	1,339,353.33	1,338,356.77
Direct Costs	8,473,645.09	7,653,757.95	7,653,757.95
Rate for 2021-2022 **	5.94*	17.50*	17.49**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 59045  
Form R0418**

Montabella Community Schools  
1390 E NORTH COUNTY LINE RD  
BLANCHARD, MI 49310

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	215,526.65	982,803.34	982,803.34
2017-2018 Fixed Carry Forward	-2,750.45	0.00	23,253.43
Total Indirect Costs	218,277.10	982,803.34	959,549.91
2017-2018 Direct Costs	7,114,710.38	6,347,433.69	6,347,433.69
2019-2020 Rate	3.07*	15.48*	15.12**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,929,327.81	7,104,673.68	7,104,673.68
Indirect costs based on rate ** multiplied by actual direct costs	243,430.36	1,065,701.05	1,074,226.66
2019-2020 Actual Indirect Costs	237,877.29	1,072,223.12	1,072,223.12
2017-2018 Fixed Carry Forward	-2,750.45	0.00	23,253.43
Total Indirect Costs	240,627.74	1,072,223.12	1,048,969.69
Over/(Under) Recovery	2,802.62	0.00	25,256.97

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	237,877.29	1,072,223.12	1,072,223.12
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	2,802.62	0.00	25,256.97
Total Projected Indirect 2021-2022 (Numerator)	235,074.67	1,072,223.12	1,046,966.15
Direct Costs	7,929,327.81	7,104,673.68	7,104,673.68
Rate for 2021-2022 **	2.96*	15.09*	14.74**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 59070  
Form R0418**

Greenville Public Schools  
1414 CHASE ST  
GREENVILLE, MI 48838

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,199,260.54	4,170,007.17	4,170,007.17
2017-2018 Fixed Carry Forward	-151,940.29	-395,775.54	-396,417.93
Total Indirect Costs	1,351,200.83	4,565,782.71	4,566,425.10
2017-2018 Direct Costs	34,798,530.42	31,693,220.60	31,693,220.60
2019-2020 Rate	3.88*	14.41*	14.41**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	35,685,090.97	32,628,469.78	32,628,469.78
Indirect costs based on rate ** multiplied by actual direct costs	1,384,581.53	4,701,762.50	4,701,762.50
2019-2020 Actual Indirect Costs	1,404,957.95	4,306,190.14	4,306,190.14
2017-2018 Fixed Carry Forward	-151,940.29	-395,775.54	-396,417.93
Total Indirect Costs	1,556,898.24	4,701,965.68	4,702,608.07
Over/(Under) Recovery	-172,316.71	-203.18	-845.57

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,404,957.95	4,306,190.14	4,306,190.14
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-172,316.71	-203.18	-845.57
Total Projected Indirect 2021-2022 (Numerator)	1,577,274.66	4,306,393.32	4,307,035.71
Direct Costs	35,685,090.97	32,628,469.78	32,628,469.78
Rate for 2021-2022 **	4.42*	13.20*	13.20**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 59080  
Form R0418**

Tri County Area Schools  
94 Cherry Street, PO Box 79  
Sand Lake, MI 49343

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	663,722.25	2,055,721.35	2,055,721.35
2017-2018 Fixed Carry Forward	-119,205.66	-397,863.84	-399,652.00
Total Indirect Costs	782,927.91	2,453,585.19	2,455,373.35
2017-2018 Direct Costs	15,924,268.00	15,089,876.90	15,089,876.90
2019-2020 Rate	4.92*	16.26*	16.27**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	16,858,895.94	16,021,668.67	16,021,668.67
Indirect costs based on rate ** multiplied by actual direct costs	829,457.68	2,403,250.30	2,606,725.49
2019-2020 Actual Indirect Costs	766,534.05	2,107,858.32	2,107,858.32
2017-2018 Fixed Carry Forward	-119,205.66	-397,863.84	-399,652.00
Total Indirect Costs	885,739.71	2,505,722.16	2,507,510.32
Over/(Under) Recovery	-56,282.03	0.00	99,215.17

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	766,534.05	2,107,858.32	2,107,858.32
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-56,282.03	0.00	99,215.17
Total Projected Indirect 2021-2022 (Numerator)	822,816.08	2,107,858.32	2,008,643.15
Direct Costs	16,858,895.94	16,021,668.67	16,021,668.67
Rate for 2021-2022 **	4.88*	13.16*	12.54**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 59090  
Form R0418**

Lakeview Community Schools (Montcalm)  
602 WASHINGTON ST  
LAKEVIEW, MI 48850

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	453,957.69	1,889,314.60	1,889,314.60
2017-2018 Fixed Carry Forward	-100,666.37	0.00	-342,468.13
Total Indirect Costs	554,624.06	1,889,314.60	2,231,782.73
2017-2018 Direct Costs	11,553,419.94	10,118,063.03	10,118,063.03
2019-2020 Rate	4.80*	18.67*	22.06**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	11,457,123.30	10,347,278.49	10,347,278.49
Indirect costs based on rate ** multiplied by actual direct costs	549,941.92	1,552,091.77	2,282,609.63
2019-2020 Actual Indirect Costs	442,694.99	1,552,539.80	1,552,539.80
2017-2018 Fixed Carry Forward	-100,666.37	0.00	-342,468.13
Total Indirect Costs	543,361.36	1,552,539.80	1,895,007.93
Over/(Under) Recovery	6,580.56	0.00	387,601.70

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	442,694.99	1,552,539.80	1,552,539.80
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	6,580.56	0.00	387,601.70
Total Projected Indirect 2021-2022 (Numerator)	436,114.43	1,552,539.80	1,164,938.10
Direct Costs	11,457,123.30	10,347,278.49	10,347,278.49
Rate for 2021-2022 **	3.81*	15.00*	11.26**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 59125  
Form R0418**

Central Montcalm Public Schools  
P.O. Box 9  
Stanton, MI 48888

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	485,322.88	2,084,936.52	2,084,936.52
2017-2018 Fixed Carry Forward	9,683.48	0.00	-52,524.06
Total Indirect Costs	475,639.40	2,084,936.52	2,137,460.58
2017-2018 Direct Costs	15,025,714.47	13,426,100.83	13,426,100.83
2019-2020 Rate	3.17*	15.53*	15.92**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	15,154,163.64	13,515,311.29	13,515,311.29
Indirect costs based on rate ** multiplied by actual direct costs	480,386.99	2,027,296.69	2,151,637.56
2019-2020 Actual Indirect Costs	510,594.19	2,149,446.54	2,149,446.54
2017-2018 Fixed Carry Forward	9,683.48	0.00	-52,524.06
Total Indirect Costs	500,910.71	2,149,446.54	2,201,970.60
Over/(Under) Recovery	-20,523.72	0.00	-50,333.04

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	510,594.19	2,149,446.54	2,149,446.54
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-20,523.72	0.00	-50,333.04
Total Projected Indirect 2021-2022 (Numerator)	531,117.91	2,149,446.54	2,199,779.58
Direct Costs	15,154,163.64	13,515,311.29	13,515,311.29
Rate for 2021-2022 **	3.50*	15.90*	16.28**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 59150  
Form R0418**

Vestaburg Community Schools  
7188 Avenue B  
Vestaburg, MI 48891

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	206,638.72	776,367.70	776,367.70
2017-2018 Fixed Carry Forward	-41,442.35	-176,452.21	-176,427.02
Total Indirect Costs	248,081.07	952,819.91	952,794.72
2017-2018 Direct Costs	6,009,356.32	5,439,627.34	5,439,627.34
2019-2020 Rate	4.13*	17.52*	17.52**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,682,578.25	7,117,915.91	7,117,915.91
Indirect costs based on rate ** multiplied by actual direct costs	317,290.48	1,067,687.39	1,247,058.87
2019-2020 Actual Indirect Costs	246,173.31	810,835.65	810,835.65
2017-2018 Fixed Carry Forward	-41,442.35	-176,452.21	-176,427.02
Total Indirect Costs	287,615.66	987,287.86	987,262.67
Over/(Under) Recovery	29,674.82	0.00	259,796.20

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	246,173.31	810,835.65	810,835.65
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	29,674.82	0.00	259,796.20
Total Projected Indirect 2021-2022 (Numerator)	216,498.49	810,835.65	551,039.45
Direct Costs	7,682,578.25	7,117,915.91	7,117,915.91
Rate for 2021-2022 **	2.82*	11.39*	7.74**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 59900  
Form R0418**

Success Virtual Learning Centers of Michigan  
7188 Avenue B  
Vestaburg, MI 48891

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	23,662.96	200,726.19	200,726.19
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	23,662.96	200,726.19	200,726.19
2017-2018 Direct Costs	4,508,600.02	4,331,536.79	4,331,536.79
2019-2020 Rate	0.52*	4.63*	4.63**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	12,097,659.95	10,178,906.22	10,178,906.22
Indirect costs based on rate ** multiplied by actual direct costs	62,907.83	471,283.36	471,283.36
2019-2020 Actual Indirect Costs	948,251.84	2,867,005.57	2,867,005.57
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	948,251.84	2,867,005.57	2,867,005.57
Over/(Under) Recovery	-885,344.01	-2,395,722.21	-2,395,722.21

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	948,251.84	2,867,005.57	2,867,005.57
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-885,344.01	-2,395,722.21	-2,395,722.21
Total Projected Indirect 2021-2022 (Numerator)	1,833,595.85	5,262,727.78	5,262,727.78
Direct Costs	12,097,659.95	10,178,906.22	10,178,906.22
Rate for 2021-2022 **	15.16*	51.70*	51.70**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 60010  
Form R0418**

Atlanta Community Schools  
10500 COUNTY ROAD 489  
ATLANTA, MI 49709

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	232,562.52	509,990.29	509,990.29
2017-2018 Fixed Carry Forward	-28,730.34	0.00	0.00
Total Indirect Costs	261,292.86	509,990.29	509,990.29
2017-2018 Direct Costs	2,334,840.52	2,065,902.10	2,065,902.10
2019-2020 Rate	11.19*	24.69*	24.69**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,426,888.86	2,160,773.83	2,160,773.83
Indirect costs based on rate ** multiplied by actual direct costs	271,568.86	324,116.07	533,495.06
2019-2020 Actual Indirect Costs	271,101.72	569,860.71	569,860.71
2017-2018 Fixed Carry Forward	-28,730.34	0.00	0.00
Total Indirect Costs	299,832.06	569,860.71	569,860.71
Over/(Under) Recovery	-28,263.20	0.00	-36,365.65

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	271,101.72	569,860.71	569,860.71
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-28,263.20	0.00	-36,365.65
Total Projected Indirect 2021-2022 (Numerator)	299,364.92	569,860.71	606,226.36
Direct Costs	2,426,888.86	2,160,773.83	2,160,773.83
Rate for 2021-2022 **	12.34*	26.37*	28.06**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 60020  
Form R0418**

Hillman Community Schools  
26042 M 32 S  
HILLMAN, MI 49746

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	268,785.15	831,572.27	831,572.27
2017-2018 Fixed Carry Forward	-33,473.78	0.00	-48,667.44
Total Indirect Costs	302,258.93	831,572.27	880,239.71
2017-2018 Direct Costs	4,314,803.09	3,760,924.00	3,760,924.00
2019-2020 Rate	7.01*	22.11*	23.40**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	4,159,657.66	3,627,921.37	3,627,921.37
Indirect costs based on rate ** multiplied by actual direct costs	291,592.00	544,188.21	848,933.60
2019-2020 Actual Indirect Costs	375,149.89	915,222.00	915,222.00
2017-2018 Fixed Carry Forward	-33,473.78	0.00	-48,667.44
Total Indirect Costs	408,623.67	915,222.00	963,889.44
Over/(Under) Recovery	-117,031.67	0.00	-114,955.84

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	375,149.89	915,222.00	915,222.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-117,031.67	0.00	-114,955.84
Total Projected Indirect 2021-2022 (Numerator)	492,181.56	915,222.00	1,030,177.84
Direct Costs	4,159,657.66	3,627,921.37	3,627,921.37
Rate for 2021-2022 **	11.83*	25.23*	28.40**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 61000  
Form R0418**

Muskegon Area ISD  
630 HARVEY ST  
MUSKEGON, MI 49442

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	2,235,063.09	3,622,311.88	3,622,311.88
2017-2018 Fixed Carry Forward	423,872.07	0.00	0.00
Total Indirect Costs	1,811,191.02	3,622,311.88	3,622,311.88
2017-2018 Direct Costs	34,309,814.76	33,201,467.25	33,201,467.25
2019-2020 Rate	5.28*	10.91*	10.91**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	37,551,052.76	36,626,289.12	36,626,289.12
Indirect costs based on rate ** multiplied by actual direct costs	1,982,695.59	3,995,928.14	3,995,928.14
2019-2020 Actual Indirect Costs	2,328,130.56	3,581,488.15	3,581,488.15
2017-2018 Fixed Carry Forward	423,872.07	0.00	0.00
Total Indirect Costs	1,904,258.49	3,581,488.15	3,581,488.15
Over/(Under) Recovery	78,437.10	414,439.99	414,439.99

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	2,328,130.56	3,581,488.15	3,581,488.15
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	78,437.10	414,439.99	414,439.99
Total Projected Indirect 2021-2022 (Numerator)	2,249,693.46	3,167,048.16	3,167,048.16
Direct Costs	37,551,052.76	36,626,289.12	36,626,289.12
Rate for 2021-2022 **	5.99*	8.65*	8.65**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 61010  
Form R0418**

Muskegon, Public Schools of the City of  
1458 5TH ST  
MUSKEGON, MI 49441

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,814,108.58	6,203,807.22	6,203,807.22
2017-2018 Fixed Carry Forward	-157,338.98	-779,568.76	-698,998.27
Total Indirect Costs	1,971,447.56	6,983,375.98	6,902,805.49
2017-2018 Direct Costs	46,407,429.71	41,789,202.28	41,789,202.28
2019-2020 Rate	4.25*	16.71*	16.52**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	46,310,192.97	42,230,992.10	42,230,992.10
Indirect costs based on rate ** multiplied by actual direct costs	1,968,183.20	6,334,648.82	6,976,559.89
2019-2020 Actual Indirect Costs	1,749,660.44	5,641,387.53	5,641,387.53
2017-2018 Fixed Carry Forward	-157,338.98	-779,568.76	-698,998.27
Total Indirect Costs	1,906,999.42	6,420,956.29	6,340,385.80
Over/(Under) Recovery	61,183.78	0.00	636,174.09

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,749,660.44	5,641,387.53	5,641,387.53
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	61,183.78	0.00	636,174.09
Total Projected Indirect 2021-2022 (Numerator)	1,688,476.66	5,641,387.53	5,005,213.44
Direct Costs	46,310,192.97	42,230,992.10	42,230,992.10
Rate for 2021-2022 **	3.65*	13.36*	11.85**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 61060  
Form R0418**

Mona Shores Public School District  
121 Randall Road  
Norton Shores, MI 49441

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,062,224.52	4,156,534.87	4,156,534.87
2017-2018 Fixed Carry Forward	193,041.12	80,743.60	77,474.40
Total Indirect Costs	869,183.40	4,075,791.27	4,079,060.47
2017-2018 Direct Costs	37,674,766.23	34,408,230.88	34,408,230.88
2019-2020 Rate	2.31*	11.85*	11.85**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	41,167,113.94	38,026,134.72	38,026,134.72
Indirect costs based on rate ** multiplied by actual direct costs	950,960.33	4,506,096.96	4,506,096.96
2019-2020 Actual Indirect Costs	1,128,056.14	4,074,421.36	4,074,421.36
2017-2018 Fixed Carry Forward	193,041.12	80,743.60	77,474.40
Total Indirect Costs	935,015.02	3,993,677.76	3,996,946.96
Over/(Under) Recovery	15,945.31	512,419.20	509,150.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,128,056.14	4,074,421.36	4,074,421.36
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	15,945.31	512,419.20	509,150.00
Total Projected Indirect 2021-2022 (Numerator)	1,112,110.83	3,562,002.16	3,565,271.36
Direct Costs	41,167,113.94	38,026,134.72	38,026,134.72
Rate for 2021-2022 **	2.70*	9.37*	9.38**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 61065  
Form R0418**

Oakridge Public Schools  
275 SOUTH WOLF LAKE RD  
MUSKEGON, MI 49442

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	740,804.76	2,148,825.82	2,148,825.82
2017-2018 Fixed Carry Forward	9,049.31	206,199.02	205,923.30
Total Indirect Costs	731,755.45	1,942,626.80	1,942,902.52
2017-2018 Direct Costs	19,380,625.88	17,972,604.82	17,972,604.82
2019-2020 Rate	3.78*	10.81*	10.81**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	20,543,044.69	19,221,520.19	19,221,520.19
Indirect costs based on rate ** multiplied by actual direct costs	776,527.09	2,077,846.33	2,077,846.33
2019-2020 Actual Indirect Costs	691,843.97	2,013,368.47	2,013,368.47
2017-2018 Fixed Carry Forward	9,049.31	206,199.02	205,923.30
Total Indirect Costs	682,794.66	1,807,169.45	1,807,445.17
Over/(Under) Recovery	93,732.43	270,676.88	270,401.16

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	691,843.97	2,013,368.47	2,013,368.47
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	93,732.43	270,676.88	270,401.16
Total Projected Indirect 2021-2022 (Numerator)	598,111.54	1,742,691.59	1,742,967.31
Direct Costs	20,543,044.69	19,221,520.19	19,221,520.19
Rate for 2021-2022 **	2.91*	9.07*	9.07**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 61080  
Form R0418**

Fruitport Community Schools  
3255 PONTALUNA RD  
FRUITPORT, MI 49415

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	942,247.38	3,115,694.08	3,115,694.08
2017-2018 Fixed Carry Forward	-127,135.18	-402,452.66	-402,452.66
Total Indirect Costs	1,069,382.56	3,518,146.74	3,518,146.74
2017-2018 Direct Costs	29,676,992.66	27,503,545.96	27,503,545.96
2019-2020 Rate	3.60*	12.79*	12.79**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	31,391,808.09	28,923,887.68	28,923,887.68
Indirect costs based on rate ** multiplied by actual direct costs	1,130,105.09	3,699,365.23	3,699,365.23
2019-2020 Actual Indirect Costs	913,003.35	3,380,923.76	3,380,923.76
2017-2018 Fixed Carry Forward	-127,135.18	-402,452.66	-402,452.66
Total Indirect Costs	1,040,138.53	3,783,376.42	3,783,376.42
Over/(Under) Recovery	89,966.56	-84,011.19	-84,011.19

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	913,003.35	3,380,923.76	3,380,923.76
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	89,966.56	-84,011.19	-84,011.19
Total Projected Indirect 2021-2022 (Numerator)	823,036.79	3,464,934.95	3,464,934.95
Direct Costs	31,391,808.09	28,923,887.68	28,923,887.68
Rate for 2021-2022 **	2.62*	11.98*	11.98**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 61120  
Form R0418**

Holton Public Schools  
6500 Fourth Street  
HOLTON, MI 49425

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	380,174.05	1,056,949.04	1,056,949.04
2017-2018 Fixed Carry Forward	-10,633.70	-18,460.64	-18,528.75
Total Indirect Costs	390,807.75	1,075,409.68	1,075,477.79
2017-2018 Direct Costs	7,585,523.05	7,107,615.35	7,107,615.35
2019-2020 Rate	5.15*	15.13*	15.13**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,774,549.56	7,311,769.43	7,311,769.43
Indirect costs based on rate ** multiplied by actual direct costs	400,389.30	1,096,765.41	1,106,270.71
2019-2020 Actual Indirect Costs	444,406.24	1,110,977.46	1,110,977.46
2017-2018 Fixed Carry Forward	-10,633.70	-18,460.64	-18,528.75
Total Indirect Costs	455,039.94	1,129,438.10	1,129,506.21
Over/(Under) Recovery	-54,650.64	0.00	-23,235.50

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	444,406.24	1,110,977.46	1,110,977.46
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-54,650.64	0.00	-23,235.50
Total Projected Indirect 2021-2022 (Numerator)	499,056.88	1,110,977.46	1,134,212.96
Direct Costs	7,774,549.56	7,311,769.43	7,311,769.43
Rate for 2021-2022 **	6.42*	15.19*	15.51**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 61180  
Form R0418**

Montague Area Public Schools  
4855 EILERS RD  
MONTAGUE, MI 49437

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	496,149.17	1,817,656.77	1,817,656.77
2017-2018 Fixed Carry Forward	-64,273.23	-126,282.24	-126,184.92
Total Indirect Costs	560,422.40	1,943,939.01	1,943,841.69
2017-2018 Direct Costs	14,444,156.41	13,122,648.81	13,122,648.81
2019-2020 Rate	3.88*	14.81*	14.81**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	15,627,421.89	14,363,964.51	14,363,964.51
Indirect costs based on rate ** multiplied by actual direct costs	606,343.97	2,127,303.14	2,127,303.14
2019-2020 Actual Indirect Costs	496,359.27	1,759,816.65	1,759,816.65
2017-2018 Fixed Carry Forward	-64,273.23	-126,282.24	-126,184.92
Total Indirect Costs	560,632.50	1,886,098.89	1,886,001.57
Over/(Under) Recovery	45,711.47	241,204.25	241,301.57

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	496,359.27	1,759,816.65	1,759,816.65
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	45,711.47	241,204.25	241,301.57
Total Projected Indirect 2021-2022 (Numerator)	450,647.80	1,518,612.40	1,518,515.08
Direct Costs	15,627,421.89	14,363,964.51	14,363,964.51
Rate for 2021-2022 **	2.88*	10.57*	10.57**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 61190  
Form R0418**

Orchard View Schools  
35 SOUTH SHERIDAN DR  
MUSKEGON, MI 49442

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	726,371.94	2,427,575.30	2,427,575.30
2017-2018 Fixed Carry Forward	-38,761.76	32,328.15	32,328.15
Total Indirect Costs	765,133.70	2,395,247.15	2,395,247.15
2017-2018 Direct Costs	26,725,475.39	25,024,272.03	25,024,272.03
2019-2020 Rate	2.86*	9.57*	9.57**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	26,636,798.66	24,724,608.98	24,724,608.98
Indirect costs based on rate ** multiplied by actual direct costs	761,812.44	2,366,145.08	2,366,145.08
2019-2020 Actual Indirect Costs	746,567.41	2,658,757.09	2,658,757.09
2017-2018 Fixed Carry Forward	-38,761.76	32,328.15	32,328.15
Total Indirect Costs	785,329.17	2,626,428.94	2,626,428.94
Over/(Under) Recovery	-23,516.73	-260,283.86	-260,283.86

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	746,567.41	2,658,757.09	2,658,757.09
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-23,516.73	-260,283.86	-260,283.86
Total Projected Indirect 2021-2022 (Numerator)	770,084.14	2,919,040.95	2,919,040.95
Direct Costs	26,636,798.66	24,724,608.98	24,724,608.98
Rate for 2021-2022 **	2.89*	11.81*	11.81**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 61210  
Form R0418**

Ravenna Public Schools  
12322 STAFFORD ST  
RAVENNA, MI 49451

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	500,213.95	1,542,992.15	1,542,992.15
2017-2018 Fixed Carry Forward	-97,295.77	-53,882.45	-56,495.19
Total Indirect Costs	597,509.72	1,596,874.60	1,599,487.34
2017-2018 Direct Costs	11,030,100.13	9,987,321.93	9,987,321.93
2019-2020 Rate	5.42*	15.99*	16.02**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	10,498,039.47	9,461,050.06	9,461,050.06
Indirect costs based on rate ** multiplied by actual direct costs	568,993.74	1,419,157.51	1,515,660.22
2019-2020 Actual Indirect Costs	529,007.18	1,565,996.59	1,565,996.59
2017-2018 Fixed Carry Forward	-97,295.77	-53,882.45	-56,495.19
Total Indirect Costs	626,302.95	1,619,879.04	1,622,491.78
Over/(Under) Recovery	-57,309.21	0.00	-106,831.56

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	529,007.18	1,565,996.59	1,565,996.59
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-57,309.21	0.00	-106,831.56
Total Projected Indirect 2021-2022 (Numerator)	586,316.39	1,565,996.59	1,672,828.15
Direct Costs	10,498,039.47	9,461,050.06	9,461,050.06
Rate for 2021-2022 **	5.59*	16.55*	17.68**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 61220  
Form R0418**

Reeths-Puffer Schools  
991 WEST GILES RD  
MUSKEGON, MI 49445

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	785,958.58	3,737,265.85	3,737,265.85
2017-2018 Fixed Carry Forward	134,614.12	-47,801.40	-45,775.31
Total Indirect Costs	651,344.46	3,785,067.25	3,783,041.16
2017-2018 Direct Costs	38,793,609.64	35,680,302.37	35,680,302.37
2019-2020 Rate	1.68*	10.61*	10.60**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	38,887,381.65	35,913,589.32	35,913,589.32
Indirect costs based on rate ** multiplied by actual direct costs	653,308.01	3,810,431.83	3,806,840.47
2019-2020 Actual Indirect Costs	780,430.71	3,613,212.04	3,613,212.04
2017-2018 Fixed Carry Forward	134,614.12	-47,801.40	-45,775.31
Total Indirect Costs	645,816.59	3,661,013.44	3,658,987.35
Over/(Under) Recovery	7,491.42	149,418.39	147,853.12

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	780,430.71	3,613,212.04	3,613,212.04
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	7,491.42	149,418.39	147,853.12
Total Projected Indirect 2021-2022 (Numerator)	772,939.29	3,463,793.65	3,465,358.92
Direct Costs	38,887,381.65	35,913,589.32	35,913,589.32
Rate for 2021-2022 **	1.99*	9.64*	9.65**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 61230  
Form R0418**

North Muskegon Public Schools  
1600 MILLS AVE  
MUSKEGON, MI 49445

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	334,179.74	1,060,882.31	1,060,882.31
2017-2018 Fixed Carry Forward	-6,531.28	-63,963.98	-63,963.98
Total Indirect Costs	340,711.02	1,124,846.29	1,124,846.29
2017-2018 Direct Costs	9,444,614.16	8,717,911.59	8,717,911.59
2019-2020 Rate	3.61*	12.90*	12.90**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	10,134,636.95	9,443,239.06	9,443,239.06
Indirect costs based on rate ** multiplied by actual direct costs	365,860.39	1,218,177.84	1,218,177.84
2019-2020 Actual Indirect Costs	361,171.25	1,052,569.14	1,052,569.14
2017-2018 Fixed Carry Forward	-6,531.28	-63,963.98	-63,963.98
Total Indirect Costs	367,702.53	1,116,533.12	1,116,533.12
Over/(Under) Recovery	-1,842.14	101,644.72	101,644.72

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	361,171.25	1,052,569.14	1,052,569.14
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-1,842.14	101,644.72	101,644.72
Total Projected Indirect 2021-2022 (Numerator)	363,013.39	950,924.42	950,924.42
Direct Costs	10,134,636.95	9,443,239.06	9,443,239.06
Rate for 2021-2022 **	3.58*	10.07*	10.07**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 61240  
Form R0418**

Whitehall District Schools  
541 EAST SLOCUM ST  
WHITEHALL, MI 49461

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	771,044.36	2,230,355.18	2,230,355.18
2017-2018 Fixed Carry Forward	-19,910.11	-167,756.51	-167,756.51
Total Indirect Costs	790,954.47	2,398,111.69	2,398,111.69
2017-2018 Direct Costs	25,292,196.80	23,832,885.98	23,832,885.98
2019-2020 Rate	3.13*	10.06*	10.06**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	25,467,731.30	23,998,233.98	23,998,233.98
Indirect costs based on rate ** multiplied by actual direct costs	797,139.99	2,414,222.34	2,414,222.34
2019-2020 Actual Indirect Costs	710,379.75	2,179,877.07	2,179,877.07
2017-2018 Fixed Carry Forward	-19,910.11	-167,756.51	-167,756.51
Total Indirect Costs	730,289.86	2,347,633.58	2,347,633.58
Over/(Under) Recovery	66,850.13	66,588.76	66,588.76

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	710,379.75	2,179,877.07	2,179,877.07
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	66,850.13	66,588.76	66,588.76
Total Projected Indirect 2021-2022 (Numerator)	643,529.62	2,113,288.31	2,113,288.31
Direct Costs	25,467,731.30	23,998,233.98	23,998,233.98
Rate for 2021-2022 **	2.53*	8.81*	8.81**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 61900  
Form R0418**

Muskegon Montessori Academy for Environmental  
Change  
2950 MCCRACKEN ST  
NORTON SHORES, MI 49441

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	27,981.76	114,325.10	114,325.10
2017-2018 Fixed Carry Forward	-4,115.64	-3,984.77	-6,975.08
Total Indirect Costs	32,097.40	118,309.87	121,300.18
2017-2018 Direct Costs	1,012,017.28	925,673.94	925,673.94
2019-2020 Rate	3.17*	12.78*	13.10**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,326,782.91	1,225,709.79	1,225,709.79
Indirect costs based on rate ** multiplied by actual direct costs	42,059.02	156,645.71	160,567.98
2019-2020 Actual Indirect Costs	29,571.24	130,644.36	130,644.36
2017-2018 Fixed Carry Forward	-4,115.64	-3,984.77	-6,975.08
Total Indirect Costs	33,686.88	134,629.13	137,619.44
Over/(Under) Recovery	8,372.14	22,016.58	22,948.54

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	29,571.24	130,644.36	130,644.36
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	8,372.14	22,016.58	22,948.54
Total Projected Indirect 2021-2022 (Numerator)	21,199.10	108,627.78	107,695.82
Direct Costs	1,326,782.91	1,225,709.79	1,225,709.79
Rate for 2021-2022 **	1.60*	8.86*	8.79**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 61902  
Form R0418**

Timberland Academy  
2574 MCLAUGHLIN AVE  
MUSKEGON, MI 49442

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	227,471.00	1,322,122.00	1,322,122.00
2017-2018 Fixed Carry Forward	9,242.98	0.00	120,612.94
Total Indirect Costs	218,228.02	1,322,122.00	1,201,509.06
2017-2018 Direct Costs	7,220,914.00	6,126,263.00	6,126,263.00
2019-2020 Rate	3.02*	21.58*	19.61**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,298,071.00	6,216,616.00	6,216,616.00
Indirect costs based on rate ** multiplied by actual direct costs	220,401.74	932,492.40	1,219,078.40
2019-2020 Actual Indirect Costs	270,399.00	1,351,854.00	1,351,854.00
2017-2018 Fixed Carry Forward	9,242.98	0.00	120,612.94
Total Indirect Costs	261,156.02	1,351,854.00	1,231,241.06
Over/(Under) Recovery	-40,754.28	0.00	-12,162.66

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	270,399.00	1,351,854.00	1,351,854.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-40,754.28	0.00	-12,162.66
Total Projected Indirect 2021-2022 (Numerator)	311,153.28	1,351,854.00	1,364,016.66
Direct Costs	7,298,071.00	6,216,616.00	6,216,616.00
Rate for 2021-2022 **	4.26*	21.75*	21.94**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 61904  
Form R0418**

Three Oaks Public School Academy  
1212 KINGSLEY ST  
MUSKEGON, MI 49442

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	9,365.78	296,170.71	296,170.71
2017-2018 Fixed Carry Forward	-2,014.00	146,662.55	128,315.33
Total Indirect Costs	11,379.78	149,508.16	167,855.38
2017-2018 Direct Costs	3,586,605.67	3,299,800.74	3,299,800.74
2019-2020 Rate	0.32*	4.53*	5.09**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,918,205.73	3,608,124.38	3,608,124.38
Indirect costs based on rate ** multiplied by actual direct costs	12,538.26	163,448.03	183,653.53
2019-2020 Actual Indirect Costs	5,775.78	315,857.13	315,857.13
2017-2018 Fixed Carry Forward	-2,014.00	146,662.55	128,315.33
Total Indirect Costs	7,789.78	169,194.58	187,541.80
Over/(Under) Recovery	4,748.48	-5,746.55	-3,888.27

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	5,775.78	315,857.13	315,857.13
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	4,748.48	-5,746.55	-3,888.27
Total Projected Indirect 2021-2022 (Numerator)	1,027.30	321,603.68	319,745.40
Direct Costs	3,918,205.73	3,608,124.38	3,608,124.38
Rate for 2021-2022 **	0.03*	8.91*	8.86**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 61905  
Form R0418**

Muskegon Heights Public School Academy System  
2441 Sanford Street  
Muskegon Heights, MI 49444

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	385,130.74	1,567,353.67	1,567,353.67
2017-2018 Fixed Carry Forward	-51,951.16	0.00	-109,332.40
Total Indirect Costs	437,081.90	1,567,353.67	1,676,686.07
2017-2018 Direct Costs	7,878,513.60	6,696,290.67	6,696,290.67
2019-2020 Rate	5.55*	23.41*	25.04**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,886,067.05	5,709,531.36	5,709,531.36
Indirect costs based on rate ** multiplied by actual direct costs	382,176.72	856,429.70	1,427,382.84
2019-2020 Actual Indirect Costs	321,162.84	1,497,698.53	1,497,698.53
2017-2018 Fixed Carry Forward	-51,951.16	0.00	-109,332.40
Total Indirect Costs	373,114.00	1,497,698.53	1,607,030.93
Over/(Under) Recovery	9,062.72	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	321,162.84	1,497,698.53	1,497,698.53
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	9,062.72	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	312,100.12	1,497,698.53	1,497,698.53
Direct Costs	6,886,067.05	5,709,531.36	5,709,531.36
Rate for 2021-2022 **	4.53*	26.23*	26.23**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 61906  
Form R0418**

Muskegon Covenant Academy  
125 CATHERINE AVE  
MUSKEGON, MI 49442

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	34,856.87	245,732.23	245,732.23
2017-2018 Fixed Carry Forward	13,190.41	0.00	36,236.86
Total Indirect Costs	21,666.46	245,732.23	209,495.37
2017-2018 Direct Costs	1,691,805.46	1,480,930.10	1,480,930.10
2019-2020 Rate	1.28*	16.59*	14.15**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,634,163.00	1,470,345.36	1,470,345.36
Indirect costs based on rate ** multiplied by actual direct costs	20,917.29	220,551.80	208,053.87
2019-2020 Actual Indirect Costs	36,534.03	200,351.67	200,351.67
2017-2018 Fixed Carry Forward	13,190.41	0.00	36,236.86
Total Indirect Costs	23,343.62	200,351.67	164,114.81
Over/(Under) Recovery	-2,426.33	0.00	43,939.06

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	36,534.03	200,351.67	200,351.67
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-2,426.33	0.00	43,939.06
Total Projected Indirect 2021-2022 (Numerator)	38,960.36	200,351.67	156,412.61
Direct Costs	1,634,163.00	1,470,345.36	1,470,345.36
Rate for 2021-2022 **	2.38*	13.63*	10.64**

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 62000  
Form R0418**

Newaygo County RESA  
4747 WEST 48TH ST  
FREMONT, MI 49412

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,362,781.04	2,682,789.65	2,682,789.65
2017-2018 Fixed Carry Forward	-175,192.40	-229,839.86	-232,451.33
Total Indirect Costs	1,537,973.44	2,912,629.51	2,915,240.98
2017-2018 Direct Costs	18,816,084.17	17,496,075.56	17,496,075.56
2019-2020 Rate	8.17*	16.65*	16.66**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	18,759,999.71	17,360,188.25	17,360,188.25
Indirect costs based on rate ** multiplied by actual direct costs	1,532,691.98	2,604,028.24	2,892,207.36
2019-2020 Actual Indirect Costs	1,302,476.63	2,702,288.09	2,702,288.09
2017-2018 Fixed Carry Forward	-175,192.40	-229,839.86	-232,451.33
Total Indirect Costs	1,477,669.03	2,932,127.95	2,934,739.42
Over/(Under) Recovery	55,022.95	0.00	-42,532.06

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,302,476.63	2,702,288.09	2,702,288.09
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	55,022.95	0.00	-42,532.06
Total Projected Indirect 2021-2022 (Numerator)	1,247,453.68	2,702,288.09	2,744,820.15
Direct Costs	18,759,999.71	17,360,188.25	17,360,188.25
Rate for 2021-2022 **	6.65*	15.57*	15.81**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 62040  
Form R0418**

Fremont Public School District  
450 E PINE ST  
FREMONT, MI 49412

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	633,876.36	2,224,080.36	2,224,080.36
2017-2018 Fixed Carry Forward	-52,483.73	-17,645.63	-18,030.70
Total Indirect Costs	686,360.09	2,241,725.99	2,242,111.06
2017-2018 Direct Costs	20,917,770.80	19,327,566.80	19,327,566.80
2019-2020 Rate	3.28*	11.60*	11.60**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	22,405,864.56	20,879,952.40	20,879,952.40
Indirect costs based on rate ** multiplied by actual direct costs	734,912.36	2,422,074.48	2,422,074.48
2019-2020 Actual Indirect Costs	744,361.33	2,270,273.49	2,270,273.49
2017-2018 Fixed Carry Forward	-52,483.73	-17,645.63	-18,030.70
Total Indirect Costs	796,845.06	2,287,919.12	2,288,304.19
Over/(Under) Recovery	-61,932.70	134,155.36	133,770.29

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	744,361.33	2,270,273.49	2,270,273.49
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-61,932.70	134,155.36	133,770.29
Total Projected Indirect 2021-2022 (Numerator)	806,294.03	2,136,118.13	2,136,503.20
Direct Costs	22,405,864.56	20,879,952.40	20,879,952.40
Rate for 2021-2022 **	3.60*	10.23*	10.23**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 62050  
Form R0418**

Grant Public School District  
148 ELDER ST  
GRANT, MI 49327

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	661,628.80	1,985,650.41	1,985,650.41
2017-2018 Fixed Carry Forward	-60,533.04	-104,089.22	-104,089.22
Total Indirect Costs	722,161.84	2,089,739.63	2,089,739.63
2017-2018 Direct Costs	16,021,596.53	14,697,574.92	14,697,574.92
2019-2020 Rate	4.51*	14.22*	14.22**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	17,029,350.23	15,664,514.69	15,664,514.69
Indirect costs based on rate ** multiplied by actual direct costs	768,023.70	2,227,493.99	2,227,493.99
2019-2020 Actual Indirect Costs	767,113.27	2,131,948.81	2,131,948.81
2017-2018 Fixed Carry Forward	-60,533.04	-104,089.22	-104,089.22
Total Indirect Costs	827,646.31	2,236,038.03	2,236,038.03
Over/(Under) Recovery	-59,622.61	-8,544.04	-8,544.04

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	767,113.27	2,131,948.81	2,131,948.81
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-59,622.61	-8,544.04	-8,544.04
Total Projected Indirect 2021-2022 (Numerator)	826,735.88	2,140,492.85	2,140,492.85
Direct Costs	17,029,350.23	15,664,514.69	15,664,514.69
Rate for 2021-2022 **	4.85*	13.66*	13.66**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 62060  
Form R0418**

Hesperia Community Schools  
96 S. Division Street  
Hesperia, MI 49421

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	371,447.72	888,271.45	888,271.45
2017-2018 Fixed Carry Forward	7,732.22	11,016.05	10,647.76
Total Indirect Costs	363,715.50	877,255.40	877,623.69
2017-2018 Direct Costs	9,056,820.38	8,539,996.65	8,539,996.65
2019-2020 Rate	4.02*	10.27*	10.28**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	9,264,589.43	8,763,310.48	8,763,310.48
Indirect costs based on rate ** multiplied by actual direct costs	372,436.50	899,991.99	900,868.32
2019-2020 Actual Indirect Costs	434,412.26	935,691.21	935,691.21
2017-2018 Fixed Carry Forward	7,732.22	11,016.05	10,647.76
Total Indirect Costs	426,680.04	924,675.16	925,043.45
Over/(Under) Recovery	-54,243.54	-24,683.17	-24,175.13

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	434,412.26	935,691.21	935,691.21
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-54,243.54	-24,683.17	-24,175.13
Total Projected Indirect 2021-2022 (Numerator)	488,655.80	960,374.38	959,866.34
Direct Costs	9,264,589.43	8,763,310.48	8,763,310.48
Rate for 2021-2022 **	5.27*	10.96*	10.95**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 62070  
Form R0418**

Newaygo Public School District  
360 S Mill Street  
Newaygo, MI 49337

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	511,497.07	1,729,755.92	1,729,755.92
2017-2018 Fixed Carry Forward	-22,081.76	-24,147.44	-24,147.44
Total Indirect Costs	533,578.83	1,753,903.36	1,753,903.36
2017-2018 Direct Costs	15,579,411.29	14,361,152.44	14,361,152.44
2019-2020 Rate	3.42*	12.21*	12.21**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	15,741,306.37	14,559,320.45	14,559,320.45
Indirect costs based on rate ** multiplied by actual direct costs	538,352.68	1,777,693.03	1,777,693.03
2019-2020 Actual Indirect Costs	467,068.94	1,649,054.86	1,649,054.86
2017-2018 Fixed Carry Forward	-22,081.76	-24,147.44	-24,147.44
Total Indirect Costs	489,150.70	1,673,202.30	1,673,202.30
Over/(Under) Recovery	49,201.98	104,490.73	104,490.73

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	467,068.94	1,649,054.86	1,649,054.86
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	49,201.98	104,490.73	104,490.73
Total Projected Indirect 2021-2022 (Numerator)	417,866.96	1,544,564.13	1,544,564.13
Direct Costs	15,741,306.37	14,559,320.45	14,559,320.45
Rate for 2021-2022 **	2.65*	10.61*	10.61**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 62090  
Form R0418**

White Cloud Public Schools  
P.O. Box 1000  
White Cloud, MI 49349

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	453,509.65	1,255,705.47	1,255,705.47
2017-2018 Fixed Carry Forward	-149,258.49	-233,578.79	-233,975.20
Total Indirect Costs	602,768.14	1,489,284.26	1,489,680.67
2017-2018 Direct Costs	9,428,549.85	8,626,354.03	8,626,354.03
2019-2020 Rate	6.39*	17.26*	17.27**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	9,894,911.36	8,996,904.48	8,996,904.48
Indirect costs based on rate ** multiplied by actual direct costs	632,284.84	1,349,535.67	1,553,765.40
2019-2020 Actual Indirect Costs	435,133.43	1,333,140.31	1,333,140.31
2017-2018 Fixed Carry Forward	-149,258.49	-233,578.79	-233,975.20
Total Indirect Costs	584,391.92	1,566,719.10	1,567,115.51
Over/(Under) Recovery	47,892.92	0.00	-13,350.11

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	435,133.43	1,333,140.31	1,333,140.31
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	47,892.92	0.00	-13,350.11
Total Projected Indirect 2021-2022 (Numerator)	387,240.51	1,333,140.31	1,346,490.42
Direct Costs	9,894,911.36	8,996,904.48	8,996,904.48
Rate for 2021-2022 **	3.91*	14.82*	14.97**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 62470  
Form R0418**

Big Jackson School District  
4020 13 MILE RD  
PARIS, MI 49338

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	6,554.06	51,141.98	51,141.98
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	6,554.06	51,141.98	51,141.98
2017-2018 Direct Costs	257,346.82	212,758.90	212,758.90
2019-2020 Rate	2.55*	24.04*	24.04**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	251,553.79	211,334.83	211,334.83
Indirect costs based on rate ** multiplied by actual direct costs	6,414.62	31,700.22	50,804.89
2019-2020 Actual Indirect Costs	10,485.07	50,704.03	50,704.03
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	10,485.07	50,704.03	50,704.03
Over/(Under) Recovery	-4,070.45	0.00	100.86

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	10,485.07	50,704.03	50,704.03
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-4,070.45	0.00	100.86
Total Projected Indirect 2021-2022 (Numerator)	14,555.52	50,704.03	50,603.17
Direct Costs	251,553.79	211,334.83	211,334.83
Rate for 2021-2022 **	5.79*	23.99*	23.94**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63000  
Form R0418**

Oakland Schools  
2111 PONTIAC LAKE RD  
WATERFORD, MI 48328

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	23,438,707.16	27,942,203.60	27,942,203.60
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	23,438,707.16	27,942,203.60	27,942,203.60
2017-2018 Direct Costs	77,717,626.55	73,214,130.11	73,214,130.11
2019-2020 Rate	30.16*	38.17*	38.17**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	75,305,377.19	70,622,112.13	70,622,112.13
Indirect costs based on rate ** multiplied by actual direct costs	11,295,806.58	10,593,316.82	17,655,528.03
2019-2020 Actual Indirect Costs	23,310,001.46	27,993,266.52	27,993,266.52
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	23,310,001.46	27,993,266.52	27,993,266.52
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	23,310,001.46	27,993,266.52	27,993,266.52
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	23,310,001.46	27,993,266.52	27,993,266.52
Direct Costs	75,305,377.19	70,622,112.13	70,622,112.13
Rate for 2021-2022 **	30.95*	39.64*	39.64**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63010  
Form R0418**

Birmingham Public Schools  
31301 EVERGREEN RD  
BEVERLY HILLS, MI 48025

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	3,942,172.80	14,185,791.69	14,185,791.69
2017-2018 Fixed Carry Forward	-180,202.26	-1,496,396.99	-1,502,173.61
Total Indirect Costs	4,122,375.06	15,682,188.68	15,687,965.30
2017-2018 Direct Costs	128,395,788.53	118,152,169.64	118,152,169.64
2019-2020 Rate	3.21*	13.27*	13.28**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	118,570,463.03	112,164,263.66	112,164,263.66
Indirect costs based on rate ** multiplied by actual direct costs	3,806,111.86	14,884,197.79	14,895,414.21
2019-2020 Actual Indirect Costs	4,040,875.23	13,540,500.60	13,540,500.60
2017-2018 Fixed Carry Forward	-180,202.26	-1,496,396.99	-1,502,173.61
Total Indirect Costs	4,221,077.49	15,036,897.59	15,042,674.21
Over/(Under) Recovery	-414,965.63	-152,699.80	-147,260.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	4,040,875.23	13,540,500.60	13,540,500.60
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-414,965.63	-152,699.80	-147,260.00
Total Projected Indirect 2021-2022 (Numerator)	4,455,840.86	13,693,200.40	13,687,760.60
Direct Costs	118,570,463.03	112,164,263.66	112,164,263.66
Rate for 2021-2022 **	3.76*	12.21*	12.20**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63020  
Form R0418**

Ferndale Public Schools  
871 Pinecrest  
FERNDALE, MI 48220

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	761,872.33	3,710,160.39	3,710,160.39
2017-2018 Fixed Carry Forward	277,568.06	91,812.14	36,088.31
Total Indirect Costs	484,304.27	3,618,348.25	3,674,072.08
2017-2018 Direct Costs	34,120,467.25	30,985,921.19	30,985,921.19
2019-2020 Rate	1.42*	11.68*	11.86**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	34,992,690.20	31,727,637.39	31,727,637.39
Indirect costs based on rate ** multiplied by actual direct costs	496,896.20	3,705,788.05	3,762,897.79
2019-2020 Actual Indirect Costs	787,402.08	3,848,091.89	3,848,091.89
2017-2018 Fixed Carry Forward	277,568.06	91,812.14	36,088.31
Total Indirect Costs	509,834.02	3,756,279.75	3,812,003.58
Over/(Under) Recovery	-12,937.82	-50,491.70	-49,105.79

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	787,402.08	3,848,091.89	3,848,091.89
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-12,937.82	-50,491.70	-49,105.79
Total Projected Indirect 2021-2022 (Numerator)	800,339.90	3,898,583.59	3,897,197.68
Direct Costs	34,992,690.20	31,727,637.39	31,727,637.39
Rate for 2021-2022 **	2.29*	12.29*	12.28**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63030  
Form R0418**

Pontiac City School District  
47200 WOODWARD AVE  
PONTIAC, MI 48342

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	2,937,249.91	9,615,862.88	9,615,862.88
2017-2018 Fixed Carry Forward	307,570.66	0.00	0.00
Total Indirect Costs	2,629,679.25	9,615,862.88	9,615,862.88
2017-2018 Direct Costs	45,206,976.18	41,675,373.42	41,675,373.42
2019-2020 Rate	5.82*	23.07*	23.07**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	45,736,330.80	38,922,369.61	38,922,369.61
Indirect costs based on rate ** multiplied by actual direct costs	2,661,854.45	5,838,355.44	8,979,390.67
2019-2020 Actual Indirect Costs	1,408,012.55	8,492,033.44	8,492,033.44
2017-2018 Fixed Carry Forward	307,570.66	0.00	0.00
Total Indirect Costs	1,100,441.89	8,492,033.44	8,492,033.44
Over/(Under) Recovery	1,561,412.56	0.00	487,357.23

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,408,012.55	8,492,033.44	8,492,033.44
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	1,561,412.56	0.00	487,357.23
Total Projected Indirect 2021-2022 (Numerator)	-153,400.01	8,492,033.44	8,004,676.21
Direct Costs	45,736,330.80	38,922,369.61	38,922,369.61
Rate for 2021-2022 **	0.00*	21.82*	20.57**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63040  
Form R0418**

Royal Oak Schools  
800 DeVillen Avenue  
ROYAL OAK, MI 48073

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	2,327,880.41	7,396,008.97	7,396,008.97
2017-2018 Fixed Carry Forward	107,400.45	-226,761.34	-247,301.45
Total Indirect Costs	2,220,479.96	7,622,770.31	7,643,310.42
2017-2018 Direct Costs	54,106,920.01	50,917,951.93	50,917,951.93
2019-2020 Rate	4.10*	14.97*	15.01**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	58,930,616.45	55,945,793.51	55,945,793.51
Indirect costs based on rate ** multiplied by actual direct costs	2,416,155.27	8,375,085.29	8,397,463.61
2019-2020 Actual Indirect Costs	2,321,731.31	7,730,404.91	7,730,404.91
2017-2018 Fixed Carry Forward	107,400.45	-226,761.34	-247,301.45
Total Indirect Costs	2,214,330.86	7,957,166.25	7,977,706.36
Over/(Under) Recovery	201,824.41	417,919.04	419,757.25

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	2,321,731.31	7,730,404.91	7,730,404.91
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	201,824.41	417,919.04	419,757.25
Total Projected Indirect 2021-2022 (Numerator)	2,119,906.90	7,312,485.87	7,310,647.66
Direct Costs	58,930,616.45	55,945,793.51	55,945,793.51
Rate for 2021-2022 **	3.60*	13.07*	13.07**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63050  
Form R0418**

Berkley School District  
14501 TALBOT ST  
OAK PARK, MI 48237

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	2,072,810.42	5,683,568.35	5,683,568.35
2017-2018 Fixed Carry Forward	71,738.78	84,205.23	84,863.22
Total Indirect Costs	2,001,071.64	5,599,363.12	5,598,705.13
2017-2018 Direct Costs	59,925,568.20	56,189,769.57	56,189,769.57
2019-2020 Rate	3.34*	9.97*	9.96**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	63,785,881.91	59,898,202.74	59,898,202.74
Indirect costs based on rate ** multiplied by actual direct costs	2,130,448.46	5,971,850.81	5,965,860.99
2019-2020 Actual Indirect Costs	2,012,276.35	5,774,994.18	5,774,994.18
2017-2018 Fixed Carry Forward	71,738.78	84,205.23	84,863.22
Total Indirect Costs	1,940,537.57	5,690,788.95	5,690,130.96
Over/(Under) Recovery	189,910.89	281,061.86	275,730.03

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	2,012,276.35	5,774,994.18	5,774,994.18
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	189,910.89	281,061.86	275,730.03
Total Projected Indirect 2021-2022 (Numerator)	1,822,365.46	5,493,932.32	5,499,264.15
Direct Costs	63,785,881.91	59,898,202.74	59,898,202.74
Rate for 2021-2022 **	2.86*	9.17*	9.18**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63060  
Form R0418**

Southfield Public School District  
24661 LAHSER RD  
SOUTHFIELD, MI 48033

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	3,272,032.30	10,303,062.85	10,303,062.85
2017-2018 Fixed Carry Forward	-338,872.06	-1,177,626.97	-1,180,438.93
Total Indirect Costs	3,610,904.36	11,480,689.82	11,483,501.78
2017-2018 Direct Costs	86,554,932.33	79,294,541.78	79,294,541.78
2019-2020 Rate	4.17*	14.48*	14.48**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	90,963,933.69	83,912,441.33	83,912,441.33
Indirect costs based on rate ** multiplied by actual direct costs	3,793,196.03	12,150,521.50	12,150,521.50
2019-2020 Actual Indirect Costs	3,909,914.10	10,738,938.25	10,738,938.25
2017-2018 Fixed Carry Forward	-338,872.06	-1,177,626.97	-1,180,438.93
Total Indirect Costs	4,248,786.16	11,916,565.22	11,919,377.18
Over/(Under) Recovery	-455,590.13	233,956.28	231,144.32

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	3,909,914.10	10,738,938.25	10,738,938.25
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-455,590.13	233,956.28	231,144.32
Total Projected Indirect 2021-2022 (Numerator)	4,365,504.23	10,504,981.97	10,507,793.93
Direct Costs	90,963,933.69	83,912,441.33	83,912,441.33
Rate for 2021-2022 **	4.80*	12.52*	12.52**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63070  
Form R0418**

Avondale School District  
2940 WAUKEGAN ST  
AUBURN HILLS, MI 48326

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,156,920.59	4,576,965.17	4,576,965.17
2017-2018 Fixed Carry Forward	149,899.11	-369,584.58	-371,888.24
Total Indirect Costs	1,007,021.48	4,946,549.75	4,948,853.41
2017-2018 Direct Costs	40,128,330.61	36,513,006.68	36,513,006.68
2019-2020 Rate	2.51*	13.55*	13.55**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	44,698,625.78	40,897,410.00	40,897,410.00
Indirect costs based on rate ** multiplied by actual direct costs	1,121,935.51	5,541,599.06	5,541,599.06
2019-2020 Actual Indirect Costs	1,386,967.67	4,995,412.45	4,995,412.45
2017-2018 Fixed Carry Forward	149,899.11	-369,584.58	-371,888.24
Total Indirect Costs	1,237,068.56	5,364,997.03	5,367,300.69
Over/(Under) Recovery	-115,133.05	176,602.03	174,298.37

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,386,967.67	4,995,412.45	4,995,412.45
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-115,133.05	176,602.03	174,298.37
Total Projected Indirect 2021-2022 (Numerator)	1,502,100.72	4,818,810.42	4,821,114.08
Direct Costs	44,698,625.78	40,897,410.00	40,897,410.00
Rate for 2021-2022 **	3.36*	11.78*	11.79**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63080  
Form R0418**

Bloomfield Hills Schools  
7273 Wing Lake Rd  
Bloomfield Hills, MI 48301

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	3,722,210.62	13,336,707.13	13,336,707.13
2017-2018 Fixed Carry Forward	-86,703.71	-555,002.30	-559,242.07
Total Indirect Costs	3,808,914.33	13,891,709.43	13,895,949.20
2017-2018 Direct Costs	101,205,145.75	92,920,875.02	92,920,875.02
2019-2020 Rate	3.76*	14.95*	14.95**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	99,887,209.40	93,146,371.50	93,146,371.50
Indirect costs based on rate ** multiplied by actual direct costs	3,755,759.07	13,925,382.54	13,925,382.54
2019-2020 Actual Indirect Costs	3,674,859.87	12,352,159.62	12,352,159.62
2017-2018 Fixed Carry Forward	-86,703.71	-555,002.30	-559,242.07
Total Indirect Costs	3,761,563.58	12,907,161.92	12,911,401.69
Over/(Under) Recovery	-5,804.51	1,018,220.62	1,013,980.85

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	3,674,859.87	12,352,159.62	12,352,159.62
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-5,804.51	1,018,220.62	1,013,980.85
Total Projected Indirect 2021-2022 (Numerator)	3,680,664.38	11,333,939.00	11,338,178.77
Direct Costs	99,887,209.40	93,146,371.50	93,146,371.50
Rate for 2021-2022 **	3.68*	12.17*	12.17**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63090  
Form R0418**

Clarenceville School District  
20210 MIDDLEBELT RD  
LIVONIA, MI 48152

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	792,309.63	2,041,655.47	2,041,655.47
2017-2018 Fixed Carry Forward	-67,541.20	-193,766.86	-193,080.06
Total Indirect Costs	859,850.83	2,235,422.33	2,234,735.53
2017-2018 Direct Costs	18,827,936.53	17,578,590.69	17,578,590.69
2019-2020 Rate	4.57*	12.72*	12.71**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	19,073,499.75	17,747,192.67	17,747,192.67
Indirect costs based on rate ** multiplied by actual direct costs	871,658.94	2,257,442.91	2,255,668.19
2019-2020 Actual Indirect Costs	817,723.24	2,149,039.45	2,149,039.45
2017-2018 Fixed Carry Forward	-67,541.20	-193,766.86	-193,080.06
Total Indirect Costs	885,264.44	2,342,806.31	2,342,119.51
Over/(Under) Recovery	-13,605.50	-85,363.40	-86,451.32

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	817,723.24	2,149,039.45	2,149,039.45
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-13,605.50	-85,363.40	-86,451.32
Total Projected Indirect 2021-2022 (Numerator)	831,328.74	2,234,402.85	2,235,490.77
Direct Costs	19,073,499.75	17,747,192.67	17,747,192.67
Rate for 2021-2022 **	4.36*	12.59*	12.60**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63100  
Form R0418**

Novi Community School District  
25345 TAFT RD  
NOVI, MI 48374

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,944,336.14	7,814,949.46	7,814,949.46
2017-2018 Fixed Carry Forward	-471,684.81	-1,285,836.90	-1,280,493.89
Total Indirect Costs	2,416,020.95	9,100,786.36	9,095,443.35
2017-2018 Direct Costs	76,858,343.95	70,809,289.63	70,809,289.63
2019-2020 Rate	3.14*	12.85*	12.84**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	82,347,155.31	76,071,149.67	76,071,149.67
Indirect costs based on rate ** multiplied by actual direct costs	2,585,700.68	9,775,142.73	9,767,535.62
2019-2020 Actual Indirect Costs	2,194,887.23	8,264,195.31	8,264,195.31
2017-2018 Fixed Carry Forward	-471,684.81	-1,285,836.90	-1,280,493.89
Total Indirect Costs	2,666,572.04	9,550,032.21	9,544,689.20
Over/(Under) Recovery	-80,871.36	225,110.52	222,846.42

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	2,194,887.23	8,264,195.31	8,264,195.31
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-80,871.36	225,110.52	222,846.42
Total Projected Indirect 2021-2022 (Numerator)	2,275,758.59	8,039,084.79	8,041,348.89
Direct Costs	82,347,155.31	76,071,149.67	76,071,149.67
Rate for 2021-2022 **	2.76*	10.57*	10.57**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63110  
Form R0418**

Oxford Community Schools  
10 N. Washington St  
OXFORD, MI 48371

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	2,037,011.55	6,066,179.95	6,066,179.95
2017-2018 Fixed Carry Forward	195,352.61	-41,328.70	-46,168.00
Total Indirect Costs	1,841,658.94	6,107,508.65	6,112,347.95
2017-2018 Direct Costs	55,742,904.28	51,500,098.37	51,500,098.37
2019-2020 Rate	3.30*	11.86*	11.87**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	64,447,515.95	59,503,854.39	59,503,854.39
Indirect costs based on rate ** multiplied by actual direct costs	2,126,768.03	7,057,157.13	7,063,107.52
2019-2020 Actual Indirect Costs	2,450,201.41	7,173,218.39	7,173,218.39
2017-2018 Fixed Carry Forward	195,352.61	-41,328.70	-46,168.00
Total Indirect Costs	2,254,848.80	7,214,547.09	7,219,386.39
Over/(Under) Recovery	-128,080.77	-157,389.96	-156,278.87

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	2,450,201.41	7,173,218.39	7,173,218.39
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-128,080.77	-157,389.96	-156,278.87
Total Projected Indirect 2021-2022 (Numerator)	2,578,282.18	7,330,608.35	7,329,497.26
Direct Costs	64,447,515.95	59,503,854.39	59,503,854.39
Rate for 2021-2022 **	4.00*	12.32*	12.32**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63130  
Form R0418**

Hazel Park, School District of the City of  
1620 EAST ELZA AVE  
HAZEL PARK, MI 48030

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,220,807.32	4,719,204.70	4,719,204.70
2017-2018 Fixed Carry Forward	45,012.25	-84,048.25	-83,909.62
Total Indirect Costs	1,175,795.07	4,803,252.95	4,803,114.32
2017-2018 Direct Costs	41,934,966.74	38,309,961.83	38,309,961.83
2019-2020 Rate	2.80*	12.54*	12.54**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	36,164,023.67	32,342,472.97	32,342,472.97
Indirect costs based on rate ** multiplied by actual direct costs	1,012,592.66	4,055,746.11	4,055,746.11
2019-2020 Actual Indirect Costs	1,274,266.53	4,892,247.79	4,892,247.79
2017-2018 Fixed Carry Forward	45,012.25	-84,048.25	-83,909.62
Total Indirect Costs	1,229,254.28	4,976,296.04	4,976,157.41
Over/(Under) Recovery	-216,661.62	-920,549.93	-920,411.30

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,274,266.53	4,892,247.79	4,892,247.79
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-216,661.62	-920,549.93	-920,411.30
Total Projected Indirect 2021-2022 (Numerator)	1,490,928.15	5,812,797.72	5,812,659.09
Direct Costs	36,164,023.67	32,342,472.97	32,342,472.97
Rate for 2021-2022 **	4.12*	17.97*	17.97**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63140  
Form R0418**

Madison District Public Schools  
26524 JOHN R RD  
MADISON HEIGHTS, MI 48071

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	576,099.18	2,583,800.14	2,583,800.14
2017-2018 Fixed Carry Forward	96,857.40	0.00	-23,047.33
Total Indirect Costs	479,241.78	2,583,800.14	2,606,847.47
2017-2018 Direct Costs	18,775,950.15	16,768,249.19	16,768,249.19
2019-2020 Rate	2.55*	15.41*	15.55**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	15,069,909.21	13,067,471.75	13,067,471.75
Indirect costs based on rate ** multiplied by actual direct costs	384,282.68	1,960,120.76	2,031,991.86
2019-2020 Actual Indirect Costs	832,721.44	2,835,158.90	2,835,158.90
2017-2018 Fixed Carry Forward	96,857.40	0.00	-23,047.33
Total Indirect Costs	735,864.04	2,835,158.90	2,858,206.23
Over/(Under) Recovery	-351,581.36	0.00	-826,214.37

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	832,721.44	2,835,158.90	2,835,158.90
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-351,581.36	0.00	-826,214.37
Total Projected Indirect 2021-2022 (Numerator)	1,184,302.80	2,835,158.90	3,661,373.27
Direct Costs	15,069,909.21	13,067,471.75	13,067,471.75
Rate for 2021-2022 **	7.86*	21.70*	28.02**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63150  
Form R0418**

Troy School District  
4400 LIVERNOIS RD  
TROY, MI 48098

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	3,744,874.00	13,402,092.00	13,402,092.00
2017-2018 Fixed Carry Forward	-876,366.81	-1,608,403.00	-1,608,403.00
Total Indirect Costs	4,621,240.81	15,010,495.00	15,010,495.00
2017-2018 Direct Costs	153,772,664.00	143,827,428.00	143,827,428.00
2019-2020 Rate	3.01*	10.44*	10.44**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	162,951,377.00	151,580,336.00	151,580,336.00
Indirect costs based on rate ** multiplied by actual direct costs	4,904,836.45	15,824,987.08	15,824,987.08
2019-2020 Actual Indirect Costs	3,661,093.00	14,799,010.00	14,799,010.00
2017-2018 Fixed Carry Forward	-876,366.81	-1,608,403.00	-1,608,403.00
Total Indirect Costs	4,537,459.81	16,407,413.00	16,407,413.00
Over/(Under) Recovery	367,376.64	-582,425.92	-582,425.92

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	3,661,093.00	14,799,010.00	14,799,010.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	367,376.64	-582,425.92	-582,425.92
Total Projected Indirect 2021-2022 (Numerator)	3,293,716.36	15,381,435.92	15,381,435.92
Direct Costs	162,951,377.00	151,580,336.00	151,580,336.00
Rate for 2021-2022 **	2.02*	10.15*	10.15**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63160  
Form R0418**

West Bloomfield School District  
5810 COMMERCE RD  
WEST BLOOMFIELD, MI 48324

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	2,191,420.28	6,282,252.97	6,282,252.97
2017-2018 Fixed Carry Forward	171,981.87	-65,555.71	-65,555.71
Total Indirect Costs	2,019,438.41	6,347,808.68	6,347,808.68
2017-2018 Direct Costs	63,543,134.21	59,222,776.52	59,222,776.52
2019-2020 Rate	3.18*	10.72*	10.72**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	65,517,930.62	60,950,502.45	60,950,502.45
Indirect costs based on rate ** multiplied by actual direct costs	2,083,470.19	6,533,893.86	6,533,893.86
2019-2020 Actual Indirect Costs	2,464,244.55	6,763,465.72	6,763,465.72
2017-2018 Fixed Carry Forward	171,981.87	-65,555.71	-65,555.71
Total Indirect Costs	2,292,262.68	6,829,021.43	6,829,021.43
Over/(Under) Recovery	-208,792.49	-295,127.57	-295,127.57

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	2,464,244.55	6,763,465.72	6,763,465.72
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-208,792.49	-295,127.57	-295,127.57
Total Projected Indirect 2021-2022 (Numerator)	2,673,037.04	7,058,593.29	7,058,593.29
Direct Costs	65,517,930.62	60,950,502.45	60,950,502.45
Rate for 2021-2022 **	4.08*	11.58*	11.58**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63180  
Form R0418**

Brandon School District in the Counties of Oakland  
and Lapeer  
1025 SOUTH ORTONVILLE RD  
ORTONVILLE, MI 48462

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,063,673.56	3,718,980.35	3,718,980.35
2017-2018 Fixed Carry Forward	9,513.56	0.00	-109,316.69
Total Indirect Costs	1,054,160.00	3,718,980.35	3,828,297.04
2017-2018 Direct Costs	24,444,017.05	21,788,710.26	21,788,710.26
2019-2020 Rate	4.31*	17.07*	17.57**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	23,745,154.77	21,274,854.72	21,274,854.72
Indirect costs based on rate ** multiplied by actual direct costs	1,023,416.17	3,191,228.21	3,737,991.97
2019-2020 Actual Indirect Costs	992,027.19	3,462,327.24	3,462,327.24
2017-2018 Fixed Carry Forward	9,513.56	0.00	-109,316.69
Total Indirect Costs	982,513.63	3,462,327.24	3,571,643.93
Over/(Under) Recovery	40,902.54	0.00	166,348.04

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	992,027.19	3,462,327.24	3,462,327.24
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	40,902.54	0.00	166,348.04
Total Projected Indirect 2021-2022 (Numerator)	951,124.65	3,462,327.24	3,295,979.20
Direct Costs	23,745,154.77	21,274,854.72	21,274,854.72
Rate for 2021-2022 **	4.01*	16.27*	15.49**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63190  
Form R0418**

Clarkston Community School District  
6389 CLARKSTON RD  
CLARKSTON, MI 48346

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	2,482,941.19	9,907,264.92	9,907,264.92
2017-2018 Fixed Carry Forward	575,466.52	603,517.54	553,021.85
Total Indirect Costs	1,907,474.67	9,303,747.38	9,354,243.07
2017-2018 Direct Costs	82,488,607.31	74,916,482.25	74,916,482.25
2019-2020 Rate	2.31*	12.42*	12.49**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	85,623,950.39	78,254,541.48	78,254,541.48
Indirect costs based on rate ** multiplied by actual direct costs	1,977,913.25	9,719,214.05	9,773,992.23
2019-2020 Actual Indirect Costs	2,752,617.11	9,957,427.78	9,957,427.78
2017-2018 Fixed Carry Forward	575,466.52	603,517.54	553,021.85
Total Indirect Costs	2,177,150.59	9,353,910.24	9,404,405.93
Over/(Under) Recovery	-199,237.34	365,303.81	369,586.30

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	2,752,617.11	9,957,427.78	9,957,427.78
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-199,237.34	365,303.81	369,586.30
Total Projected Indirect 2021-2022 (Numerator)	2,951,854.45	9,592,123.97	9,587,841.48
Direct Costs	85,623,950.39	78,254,541.48	78,254,541.48
Rate for 2021-2022 **	3.45*	12.26*	12.25**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63200  
Form R0418**

Farmington Public School District  
32500 SHIAWASSEE RD  
FARMINGTON, MI 48336

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	3,989,463.96	13,268,190.00	13,268,190.00
2017-2018 Fixed Carry Forward	-281,894.37	200,552.19	193,907.74
Total Indirect Costs	4,271,358.33	13,067,637.81	13,074,282.26
2017-2018 Direct Costs	127,513,941.09	120,572,400.22	120,572,400.22
2019-2020 Rate	3.35*	10.84*	10.84**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	126,392,826.49	119,798,630.38	119,798,630.38
Indirect costs based on rate ** multiplied by actual direct costs	4,234,159.69	12,986,171.53	12,986,171.53
2019-2020 Actual Indirect Costs	3,700,276.26	12,193,199.55	12,193,199.55
2017-2018 Fixed Carry Forward	-281,894.37	200,552.19	193,907.74
Total Indirect Costs	3,982,170.63	11,992,647.36	11,999,291.81
Over/(Under) Recovery	251,989.06	993,524.17	986,879.72

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	3,700,276.26	12,193,199.55	12,193,199.55
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	251,989.06	993,524.17	986,879.72
Total Projected Indirect 2021-2022 (Numerator)	3,448,287.20	11,199,675.38	11,206,319.83
Direct Costs	126,392,826.49	119,798,630.38	119,798,630.38
Rate for 2021-2022 **	2.73*	9.35*	9.35**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63210  
Form R0418**

Holly Area School District  
920 BAIRD ST  
HOLLY, MI 48442

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,135,777.24	4,250,460.83	4,250,460.83
2017-2018 Fixed Carry Forward	72,574.01	-120,030.96	-119,488.93
Total Indirect Costs	1,063,203.23	4,370,491.79	4,369,949.76
2017-2018 Direct Costs	36,293,610.99	33,038,927.40	33,038,927.40
2019-2020 Rate	2.93*	13.23*	13.23**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	36,184,643.60	32,936,282.03	32,936,282.03
Indirect costs based on rate ** multiplied by actual direct costs	1,060,210.06	4,357,470.11	4,357,470.11
2019-2020 Actual Indirect Costs	1,110,305.74	4,210,667.31	4,210,667.31
2017-2018 Fixed Carry Forward	72,574.01	-120,030.96	-119,488.93
Total Indirect Costs	1,037,731.73	4,330,698.27	4,330,156.24
Over/(Under) Recovery	22,478.33	26,771.84	27,313.87

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,110,305.74	4,210,667.31	4,210,667.31
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	22,478.33	26,771.84	27,313.87
Total Projected Indirect 2021-2022 (Numerator)	1,087,827.41	4,183,895.47	4,183,353.44
Direct Costs	36,184,643.60	32,936,282.03	32,936,282.03
Rate for 2021-2022 **	3.01*	12.70*	12.70**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63220  
Form R0418**

Huron Valley Schools  
2390 SOUTH MILFORD RD  
HIGHLAND, MI 48357

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	3,030,735.59	11,828,504.16	11,828,504.16
2017-2018 Fixed Carry Forward	411,148.49	123,491.69	122,417.98
Total Indirect Costs	2,619,587.10	11,705,012.47	11,706,086.18
2017-2018 Direct Costs	99,494,749.95	90,481,392.14	90,481,392.14
2019-2020 Rate	2.63*	12.94*	12.94**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	97,810,207.46	88,605,172.56	88,605,172.56
Indirect costs based on rate ** multiplied by actual direct costs	2,572,408.46	11,465,509.33	11,465,509.33
2019-2020 Actual Indirect Costs	3,436,298.51	12,584,467.75	12,584,467.75
2017-2018 Fixed Carry Forward	411,148.49	123,491.69	122,417.98
Total Indirect Costs	3,025,150.02	12,460,976.06	12,462,049.77
Over/(Under) Recovery	-452,741.56	-995,466.73	-996,540.44

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	3,436,298.51	12,584,467.75	12,584,467.75
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-452,741.56	-995,466.73	-996,540.44
Total Projected Indirect 2021-2022 (Numerator)	3,889,040.07	13,579,934.48	13,581,008.19
Direct Costs	97,810,207.46	88,605,172.56	88,605,172.56
Rate for 2021-2022 **	3.98*	15.33*	15.33**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63230  
Form R0418**

Lake Orion Community Schools  
315 NORTH LAPEER ST  
LAKE ORION, MI 48362

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	2,897,734.57	8,766,653.29	8,766,653.29
2017-2018 Fixed Carry Forward	44,142.27	-532,684.53	-531,474.81
Total Indirect Costs	2,853,592.30	9,299,337.82	9,298,128.10
2017-2018 Direct Costs	81,521,042.90	75,396,374.15	75,396,374.15
2019-2020 Rate	3.50*	12.33*	12.33**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	88,004,428.05	82,310,067.04	82,310,067.04
Indirect costs based on rate ** multiplied by actual direct costs	3,080,154.98	10,148,831.27	10,148,831.27
2019-2020 Actual Indirect Costs	2,685,519.54	8,104,929.42	8,104,929.42
2017-2018 Fixed Carry Forward	44,142.27	-532,684.53	-531,474.81
Total Indirect Costs	2,641,377.27	8,637,613.95	8,636,404.23
Over/(Under) Recovery	438,777.71	1,511,217.32	1,512,427.04

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	2,685,519.54	8,104,929.42	8,104,929.42
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	438,777.71	1,511,217.32	1,512,427.04
Total Projected Indirect 2021-2022 (Numerator)	2,246,741.83	6,593,712.10	6,592,502.38
Direct Costs	88,004,428.05	82,310,067.04	82,310,067.04
Rate for 2021-2022 **	2.55*	8.01*	8.01**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63240  
Form R0418**

South Lyon Community Schools  
345 SOUTH WARREN ST  
SOUTH LYON, MI 48178

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,232,727.12	8,923,776.86	8,923,776.86
2017-2018 Fixed Carry Forward	211,080.40	517,938.79	508,495.00
Total Indirect Costs	1,021,646.72	8,405,838.07	8,415,281.86
2017-2018 Direct Costs	84,469,253.31	76,575,441.57	76,575,441.57
2019-2020 Rate	1.21*	10.98*	10.99**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	88,026,580.88	80,570,224.63	80,570,224.63
Indirect costs based on rate ** multiplied by actual direct costs	1,065,121.63	8,846,610.66	8,854,667.69
2019-2020 Actual Indirect Costs	1,322,266.38	8,573,771.63	8,573,771.63
2017-2018 Fixed Carry Forward	211,080.40	517,938.79	508,495.00
Total Indirect Costs	1,111,185.98	8,055,832.84	8,065,276.63
Over/(Under) Recovery	-46,064.35	790,777.82	789,391.06

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,322,266.38	8,573,771.63	8,573,771.63
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-46,064.35	790,777.82	789,391.06
Total Projected Indirect 2021-2022 (Numerator)	1,368,330.73	7,782,993.81	7,784,380.57
Direct Costs	88,026,580.88	80,570,224.63	80,570,224.63
Rate for 2021-2022 **	1.55*	9.66*	9.66**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63250  
Form R0418**

Oak Park, School District of the City of  
13900 GRANZON ST  
OAK PARK, MI 48237

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,200,661.22	5,522,878.31	5,522,878.31
2017-2018 Fixed Carry Forward	228,442.05	557,524.99	555,701.22
Total Indirect Costs	972,219.17	4,965,353.32	4,967,177.09
2017-2018 Direct Costs	55,201,947.09	50,716,711.87	50,716,711.87
2019-2020 Rate	1.76*	9.79*	9.79**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	50,989,680.97	46,315,998.45	46,315,998.45
Indirect costs based on rate ** multiplied by actual direct costs	897,418.39	4,534,336.25	4,534,336.25
2019-2020 Actual Indirect Costs	1,498,884.56	6,074,805.08	6,074,805.08
2017-2018 Fixed Carry Forward	228,442.05	557,524.99	555,701.22
Total Indirect Costs	1,270,442.51	5,517,280.09	5,519,103.86
Over/(Under) Recovery	-373,024.12	-982,943.84	-984,767.61

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,498,884.56	6,074,805.08	6,074,805.08
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-373,024.12	-982,943.84	-984,767.61
Total Projected Indirect 2021-2022 (Numerator)	1,871,908.68	7,057,748.92	7,059,572.69
Direct Costs	50,989,680.97	46,315,998.45	46,315,998.45
Rate for 2021-2022 **	3.67*	15.24*	15.24**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63260  
Form R0418**

Rochester Community School District  
501 WEST UNIVERSITY DR  
ROCHESTER, MI 48307

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	8,176,712.20	22,156,178.85	22,156,178.85
2017-2018 Fixed Carry Forward	-2,546,042.57	-6,155,576.99	-6,153,578.22
Total Indirect Costs	10,722,754.77	28,311,755.84	28,309,757.07
2017-2018 Direct Costs	161,007,699.55	146,818,232.90	146,818,232.90
2019-2020 Rate	6.66*	19.28*	19.28**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	170,778,006.03	156,834,209.85	156,834,209.85
Indirect costs based on rate ** multiplied by actual direct costs	11,373,815.20	23,525,131.48	30,237,635.66
2019-2020 Actual Indirect Costs	6,719,161.02	20,505,219.70	20,505,219.70
2017-2018 Fixed Carry Forward	-2,546,042.57	-6,155,576.99	-6,153,578.22
Total Indirect Costs	9,265,203.59	26,660,796.69	26,658,797.92
Over/(Under) Recovery	2,108,611.61	0.00	3,578,837.74

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	6,719,161.02	20,505,219.70	20,505,219.70
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	2,108,611.61	0.00	3,578,837.74
Total Projected Indirect 2021-2022 (Numerator)	4,610,549.41	20,505,219.70	16,926,381.96
Direct Costs	170,778,006.03	156,834,209.85	156,834,209.85
Rate for 2021-2022 **	2.70*	13.07*	10.79**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63270  
Form R0418**

Clawson Public Schools  
626 Phillips Ave  
Clawson, MI 48017

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	825,732.03	2,494,686.08	2,494,686.08
2017-2018 Fixed Carry Forward	157,289.42	0.00	575,169.42
Total Indirect Costs	668,442.61	2,494,686.08	1,919,516.66
2017-2018 Direct Costs	20,544,969.61	18,876,015.56	18,876,015.56
2019-2020 Rate	3.25*	13.22*	10.17**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	18,684,877.17	16,976,605.98	16,976,605.98
Indirect costs based on rate ** multiplied by actual direct costs	607,258.51	2,244,307.31	1,726,520.83
2019-2020 Actual Indirect Costs	877,463.65	2,585,734.84	2,585,734.84
2017-2018 Fixed Carry Forward	157,289.42	0.00	575,169.42
Total Indirect Costs	720,174.23	2,585,734.84	2,010,565.42
Over/(Under) Recovery	-112,915.72	-341,427.53	-284,044.59

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	877,463.65	2,585,734.84	2,585,734.84
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-112,915.72	-341,427.53	-284,044.59
Total Projected Indirect 2021-2022 (Numerator)	990,379.37	2,927,162.37	2,869,779.43
Direct Costs	18,684,877.17	16,976,605.98	16,976,605.98
Rate for 2021-2022 **	5.30*	17.24*	16.90**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63280  
Form R0418**

Lamphere Public Schools  
31201 DORCHESTER AVE  
MADISON HEIGHTS, MI 48071

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	887,833.45	3,941,130.46	3,941,130.46
2017-2018 Fixed Carry Forward	129,181.46	49,996.43	47,528.13
Total Indirect Costs	758,651.99	3,891,134.03	3,893,602.33
2017-2018 Direct Costs	35,079,663.68	32,026,366.67	32,026,366.67
2019-2020 Rate	2.16*	12.15*	12.16**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	34,223,178.18	31,105,740.81	31,105,740.81
Indirect costs based on rate ** multiplied by actual direct costs	739,220.65	3,779,347.51	3,782,458.08
2019-2020 Actual Indirect Costs	893,327.84	4,010,765.21	4,010,765.21
2017-2018 Fixed Carry Forward	129,181.46	49,996.43	47,528.13
Total Indirect Costs	764,146.38	3,960,768.78	3,963,237.08
Over/(Under) Recovery	-24,925.73	-181,421.27	-180,779.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	893,327.84	4,010,765.21	4,010,765.21
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-24,925.73	-181,421.27	-180,779.00
Total Projected Indirect 2021-2022 (Numerator)	918,253.57	4,192,186.48	4,191,544.21
Direct Costs	34,223,178.18	31,105,740.81	31,105,740.81
Rate for 2021-2022 **	2.68*	13.48*	13.48**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63290  
Form R0418**

Walled Lake Consolidated Schools  
850 LADD RD BLDG D  
WALLED LAKE, MI 48390

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	5,465,033.74	16,187,466.62	16,187,466.62
2017-2018 Fixed Carry Forward	399,008.11	-148,368.09	-140,997.93
Total Indirect Costs	5,066,025.63	16,335,834.71	16,328,464.55
2017-2018 Direct Costs	145,464,354.22	137,385,121.29	137,385,121.29
2019-2020 Rate	3.48*	11.89*	11.89**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	145,515,984.32	137,587,078.59	137,587,078.59
Indirect costs based on rate ** multiplied by actual direct costs	5,063,956.25	16,359,103.64	16,359,103.64
2019-2020 Actual Indirect Costs	5,185,888.14	15,829,597.28	15,829,597.28
2017-2018 Fixed Carry Forward	399,008.11	-148,368.09	-140,997.93
Total Indirect Costs	4,786,880.03	15,977,965.37	15,970,595.21
Over/(Under) Recovery	277,076.22	381,138.27	388,508.43

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	5,185,888.14	15,829,597.28	15,829,597.28
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	277,076.22	381,138.27	388,508.43
Total Projected Indirect 2021-2022 (Numerator)	4,908,811.92	15,448,459.01	15,441,088.85
Direct Costs	145,515,984.32	137,587,078.59	137,587,078.59
Rate for 2021-2022 **	3.37*	11.23*	11.22**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63300  
Form R0418**

Waterford School District  
501 North Cass  
WATERFORD, MI 48328

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	4,760,044.49	12,707,922.11	12,707,922.11
2017-2018 Fixed Carry Forward	-829,414.25	103,927.52	102,075.12
Total Indirect Costs	5,589,458.74	12,603,994.59	12,605,846.99
2017-2018 Direct Costs	103,637,643.92	95,488,508.30	95,488,508.30
2019-2020 Rate	5.39*	13.20*	13.20**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	100,200,054.62	91,928,020.83	91,928,020.83
Indirect costs based on rate ** multiplied by actual direct costs	5,400,782.94	12,134,498.75	12,134,498.75
2019-2020 Actual Indirect Costs	3,877,936.11	11,911,710.90	11,911,710.90
2017-2018 Fixed Carry Forward	-829,414.25	103,927.52	102,075.12
Total Indirect Costs	4,707,350.36	11,807,783.38	11,809,635.78
Over/(Under) Recovery	693,432.58	326,715.37	324,862.97

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	3,877,936.11	11,911,710.90	11,911,710.90
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	693,432.58	326,715.37	324,862.97
Total Projected Indirect 2021-2022 (Numerator)	3,184,503.53	11,584,995.53	11,586,847.93
Direct Costs	100,200,054.62	91,928,020.83	91,928,020.83
Rate for 2021-2022 **	3.18*	12.60*	12.60**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63900  
Form R0418**

Oakland County Academy of Media & Technology  
48980 WOODWARD AVE  
PONTIAC, MI 48342

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	62,614.15	360,811.45	360,811.45
2017-2018 Fixed Carry Forward	-13,488.06	0.00	0.00
Total Indirect Costs	76,102.21	360,811.45	360,811.45
2017-2018 Direct Costs	1,591,807.76	1,293,610.46	1,293,610.46
2019-2020 Rate	4.78*	27.89*	27.89**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,025,298.80	1,598,315.90	1,598,315.90
Indirect costs based on rate ** multiplied by actual direct costs	96,809.28	239,747.39	399,578.98
2019-2020 Actual Indirect Costs	155,820.49	582,803.39	582,803.39
2017-2018 Fixed Carry Forward	-13,488.06	0.00	0.00
Total Indirect Costs	169,308.55	582,803.39	582,803.39
Over/(Under) Recovery	-72,499.27	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	155,820.49	582,803.39	582,803.39
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-72,499.27	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	228,319.76	582,803.39	582,803.39
Direct Costs	2,025,298.80	1,598,315.90	1,598,315.90
Rate for 2021-2022 **	11.27*	36.46*	36.46**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63901  
Form R0418**

AGBU Alex-Marie Manoogian School  
22001 NORTHWESTERN HWY  
SOUTHFIELD, MI 48075

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	252,822.00	662,557.00	662,557.00
2017-2018 Fixed Carry Forward	27,046.28	0.00	77,753.29
Total Indirect Costs	225,775.72	662,557.00	584,803.71
2017-2018 Direct Costs	3,428,945.00	3,019,210.00	3,019,210.00
2019-2020 Rate	6.58*	21.94*	19.37**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,586,858.00	3,160,846.00	3,160,846.00
Indirect costs based on rate ** multiplied by actual direct costs	236,015.26	474,126.90	612,255.87
2019-2020 Actual Indirect Costs	284,227.00	710,239.00	710,239.00
2017-2018 Fixed Carry Forward	27,046.28	0.00	77,753.29
Total Indirect Costs	257,180.72	710,239.00	632,485.71
Over/(Under) Recovery	-21,165.46	0.00	-20,229.84

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	284,227.00	710,239.00	710,239.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-21,165.46	0.00	-20,229.84
Total Projected Indirect 2021-2022 (Numerator)	305,392.46	710,239.00	730,468.84
Direct Costs	3,586,858.00	3,160,846.00	3,160,846.00
Rate for 2021-2022 **	8.51*	22.47*	23.11**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63906  
Form R0418**

Pontiac Academy for Excellence  
196 CESAR E CHAVEZ AVE  
PONTIAC, MI 48342

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	588,028.14	2,689,720.14	2,689,720.14
2017-2018 Fixed Carry Forward	-26,472.99	0.00	0.00
Total Indirect Costs	614,501.13	2,689,720.14	2,689,720.14
2017-2018 Direct Costs	9,177,129.04	7,075,437.04	7,075,437.04
2019-2020 Rate	6.70*	38.01*	38.01**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,373,740.59	5,205,814.56	5,205,814.56
Indirect costs based on rate ** multiplied by actual direct costs	494,040.62	780,872.18	1,301,453.64
2019-2020 Actual Indirect Costs	524,143.80	2,692,069.83	2,692,069.83
2017-2018 Fixed Carry Forward	-26,472.99	0.00	0.00
Total Indirect Costs	550,616.79	2,692,069.83	2,692,069.83
Over/(Under) Recovery	-56,576.17	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	524,143.80	2,692,069.83	2,692,069.83
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-56,576.17	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	580,719.97	2,692,069.83	2,692,069.83
Direct Costs	7,373,740.59	5,205,814.56	5,205,814.56
Rate for 2021-2022 **	7.88*	51.71*	51.71**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63907  
Form R0418**

Great Lakes Academy  
46312 WOODWARD AVE  
PONTIAC, MI 48342

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	23,782.80	304,068.92	304,068.92
2017-2018 Fixed Carry Forward	-4,671.24	0.00	-96,461.27
Total Indirect Costs	28,454.04	304,068.92	400,530.19
2017-2018 Direct Costs	1,585,590.01	1,305,303.89	1,305,303.89
2019-2020 Rate	1.79*	23.29*	30.68**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,938,437.33	1,635,941.75	1,635,941.75
Indirect costs based on rate ** multiplied by actual direct costs	34,698.03	245,391.26	408,985.44
2019-2020 Actual Indirect Costs	24,793.48	327,289.06	327,289.06
2017-2018 Fixed Carry Forward	-4,671.24	0.00	-96,461.27
Total Indirect Costs	29,464.72	327,289.06	423,750.33
Over/(Under) Recovery	5,233.31	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	24,793.48	327,289.06	327,289.06
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	5,233.31	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	19,560.17	327,289.06	327,289.06
Direct Costs	1,938,437.33	1,635,941.75	1,635,941.75
Rate for 2021-2022 **	1.01*	20.01*	20.01**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63909  
Form R0418**

Oakside Scholars Charter Academy  
355 SUMMIT DR  
WATERFORD, MI 48328

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	385,242.00	1,574,677.00	1,574,677.00
2017-2018 Fixed Carry Forward	-37,350.26	0.00	0.00
Total Indirect Costs	422,592.26	1,574,677.00	1,574,677.00
2017-2018 Direct Costs	6,908,333.00	5,718,898.00	5,718,898.00
2019-2020 Rate	6.12*	27.53*	27.53**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,688,098.00	6,448,062.00	6,448,062.00
Indirect costs based on rate ** multiplied by actual direct costs	470,511.60	967,209.30	1,612,015.50
2019-2020 Actual Indirect Costs	437,288.00	1,677,324.00	1,677,324.00
2017-2018 Fixed Carry Forward	-37,350.26	0.00	0.00
Total Indirect Costs	474,638.26	1,677,324.00	1,677,324.00
Over/(Under) Recovery	-4,126.66	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	437,288.00	1,677,324.00	1,677,324.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-4,126.66	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	441,414.66	1,677,324.00	1,677,324.00
Direct Costs	7,688,098.00	6,448,062.00	6,448,062.00
Rate for 2021-2022 **	5.74*	26.01*	26.01**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63910  
Form R0418**

Dr. Joseph F. Pollack Academic Center of Excellence  
23777 SOUTHFIELD RD  
SOUTHFIELD, MI 48075

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	420,532.93	963,410.76	963,410.76
2017-2018 Fixed Carry Forward	50,041.83	0.00	50,431.96
Total Indirect Costs	370,491.10	963,410.76	912,978.80
2017-2018 Direct Costs	6,203,211.76	5,660,333.93	5,660,333.93
2019-2020 Rate	5.97*	17.02*	16.13**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,054,799.48	5,559,584.12	5,559,584.12
Indirect costs based on rate ** multiplied by actual direct costs	361,471.53	833,937.62	896,760.92
2019-2020 Actual Indirect Costs	421,659.95	916,875.31	916,875.31
2017-2018 Fixed Carry Forward	50,041.83	0.00	50,431.96
Total Indirect Costs	371,618.12	916,875.31	866,443.35
Over/(Under) Recovery	-10,146.59	0.00	30,317.57

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	421,659.95	916,875.31	916,875.31
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-10,146.59	0.00	30,317.57
Total Projected Indirect 2021-2022 (Numerator)	431,806.54	916,875.31	886,557.74
Direct Costs	6,054,799.48	5,559,584.12	5,559,584.12
Rate for 2021-2022 **	7.13*	16.49*	15.95**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63911  
Form R0418**

Holly Academy  
820 ACADEMY RD  
HOLLY, MI 48442

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	171,698.53	700,677.17	700,677.17
2017-2018 Fixed Carry Forward	15,355.72	-51,120.41	-51,350.36
Total Indirect Costs	156,342.81	751,797.58	752,027.53
2017-2018 Direct Costs	5,618,170.40	5,089,191.76	5,089,191.76
2019-2020 Rate	2.78*	14.77*	14.78**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,614,442.43	5,069,717.84	5,069,717.84
Indirect costs based on rate ** multiplied by actual direct costs	156,081.50	748,797.32	749,304.30
2019-2020 Actual Indirect Costs	167,505.51	712,230.10	712,230.10
2017-2018 Fixed Carry Forward	15,355.72	-51,120.41	-51,350.36
Total Indirect Costs	152,149.79	763,350.51	763,580.46
Over/(Under) Recovery	3,931.71	-14,553.19	-14,276.16

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	167,505.51	712,230.10	712,230.10
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	3,931.71	-14,553.19	-14,276.16
Total Projected Indirect 2021-2022 (Numerator)	163,573.80	726,783.29	726,506.26
Direct Costs	5,614,442.43	5,069,717.84	5,069,717.84
Rate for 2021-2022 **	2.91*	14.34*	14.33**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63912  
Form R0418**

Oakland International Academy  
8228 Conant Street  
DETROIT, MI 48211

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,171,051.96	2,444,435.64	2,444,435.64
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,171,051.96	2,444,435.64	2,444,435.64
2017-2018 Direct Costs	6,160,744.25	4,887,360.57	4,887,360.57
2019-2020 Rate	19.01*	50.02*	50.02**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,895,355.22	5,683,378.82	5,683,378.82
Indirect costs based on rate ** multiplied by actual direct costs	1,034,303.28	852,506.82	1,420,844.71
2019-2020 Actual Indirect Costs	1,364,633.20	2,576,609.60	2,576,609.60
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,364,633.20	2,576,609.60	2,576,609.60
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,364,633.20	2,576,609.60	2,576,609.60
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	1,364,633.20	2,576,609.60	2,576,609.60
Direct Costs	6,895,355.22	5,683,378.82	5,683,378.82
Rate for 2021-2022 **	19.79*	45.34*	45.34**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63913  
Form R0418**

Walton Charter Academy  
744 EAST WALTON BLVD  
PONTIAC, MI 48340

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	483,607.00	1,920,150.00	1,920,150.00
2017-2018 Fixed Carry Forward	34,329.50	0.00	0.00
Total Indirect Costs	449,277.50	1,920,150.00	1,920,150.00
2017-2018 Direct Costs	7,396,448.00	5,959,905.00	5,959,905.00
2019-2020 Rate	6.07*	32.22*	32.22**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,817,059.00	6,402,127.00	6,402,127.00
Indirect costs based on rate ** multiplied by actual direct costs	474,495.48	960,319.05	1,600,531.75
2019-2020 Actual Indirect Costs	512,865.00	1,927,797.00	1,927,797.00
2017-2018 Fixed Carry Forward	34,329.50	0.00	0.00
Total Indirect Costs	478,535.50	1,927,797.00	1,927,797.00
Over/(Under) Recovery	-4,040.02	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	512,865.00	1,927,797.00	1,927,797.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-4,040.02	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	516,905.02	1,927,797.00	1,927,797.00
Direct Costs	7,817,059.00	6,402,127.00	6,402,127.00
Rate for 2021-2022 **	6.61*	30.11*	30.11**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63914  
Form R0418**

Advanced Technology Academy  
4800 OAKMAN BLVD  
DEARBORN, MI 48126

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	721,119.00	1,644,040.00	1,644,040.00
2017-2018 Fixed Carry Forward	18,930.42	0.00	128,984.58
Total Indirect Costs	702,188.58	1,644,040.00	1,515,055.42
2017-2018 Direct Costs	10,523,464.00	9,600,543.00	9,600,543.00
2019-2020 Rate	6.67*	17.12*	15.78**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	10,862,811.00	9,934,249.00	9,934,249.00
Indirect costs based on rate ** multiplied by actual direct costs	724,549.49	1,490,137.35	1,567,624.49
2019-2020 Actual Indirect Costs	795,120.00	1,723,682.00	1,723,682.00
2017-2018 Fixed Carry Forward	18,930.42	0.00	128,984.58
Total Indirect Costs	776,189.58	1,723,682.00	1,594,697.42
Over/(Under) Recovery	-51,640.09	0.00	-27,072.93

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	795,120.00	1,723,682.00	1,723,682.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-51,640.09	0.00	-27,072.93
Total Projected Indirect 2021-2022 (Numerator)	846,760.09	1,723,682.00	1,750,754.93
Direct Costs	10,862,811.00	9,934,249.00	9,934,249.00
Rate for 2021-2022 **	7.80*	17.35*	17.62**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63915  
Form R0418**

Arts and Technology Academy of Pontiac  
888 ENTERPRISE DR  
PONTIAC, MI 48341

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	128,607.00	1,026,868.00	1,026,868.00
2017-2018 Fixed Carry Forward	71,221.13	0.00	-136,541.01
Total Indirect Costs	57,385.87	1,026,868.00	1,163,409.01
2017-2018 Direct Costs	6,488,467.00	5,590,206.00	5,590,206.00
2019-2020 Rate	0.88*	18.37*	20.81**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,918,720.00	6,012,073.00	6,012,073.00
Indirect costs based on rate ** multiplied by actual direct costs	60,884.74	901,810.95	1,251,112.39
2019-2020 Actual Indirect Costs	191,748.00	1,098,395.00	1,098,395.00
2017-2018 Fixed Carry Forward	71,221.13	0.00	-136,541.01
Total Indirect Costs	120,526.87	1,098,395.00	1,234,936.01
Over/(Under) Recovery	-59,642.13	0.00	16,176.38

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	191,748.00	1,098,395.00	1,098,395.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-59,642.13	0.00	16,176.38
Total Projected Indirect 2021-2022 (Numerator)	251,390.13	1,098,395.00	1,082,218.62
Direct Costs	6,918,720.00	6,012,073.00	6,012,073.00
Rate for 2021-2022 **	3.63*	18.27*	18.00**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63917  
Form R0418**

Bradford Academy  
24218 GARNER ST  
SOUTHFIELD, MI 48033

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	321,133.43	3,329,259.36	3,329,259.36
2017-2018 Fixed Carry Forward	-24,537.68	-1,985,670.81	-1,985,825.20
Total Indirect Costs	345,671.11	5,314,930.17	5,315,084.56
2017-2018 Direct Costs	14,007,571.24	10,999,445.31	10,999,445.31
2019-2020 Rate	2.47*	48.32*	48.32**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	11,584,770.78	10,728,812.46	10,728,812.46
Indirect costs based on rate ** multiplied by actual direct costs	286,143.84	1,609,321.87	2,682,203.12
2019-2020 Actual Indirect Costs	305,763.62	1,161,721.94	1,161,721.94
2017-2018 Fixed Carry Forward	-24,537.68	-1,985,670.81	-1,985,825.20
Total Indirect Costs	330,301.30	3,147,392.75	3,147,547.14
Over/(Under) Recovery	-44,157.46	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	305,763.62	1,161,721.94	1,161,721.94
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-44,157.46	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	349,921.08	1,161,721.94	1,161,721.94
Direct Costs	11,584,770.78	10,728,812.46	10,728,812.46
Rate for 2021-2022 **	3.02*	10.83*	10.83**

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63918  
Form R0418**

Laurus Academy  
24590 LAHSER RD  
SOUTHFIELD, MI 48033

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	468,748.00	1,673,563.00	1,673,563.00
2017-2018 Fixed Carry Forward	-113,268.10	0.00	0.00
Total Indirect Costs	582,016.10	1,673,563.00	1,673,563.00
2017-2018 Direct Costs	6,131,994.00	4,927,179.00	4,927,179.00
2019-2020 Rate	9.49*	33.97*	33.97**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,535,237.00	5,316,732.00	5,316,732.00
Indirect costs based on rate ** multiplied by actual direct costs	620,193.99	797,509.80	1,329,183.00
2019-2020 Actual Indirect Costs	456,117.00	1,674,622.00	1,674,622.00
2017-2018 Fixed Carry Forward	-113,268.10	0.00	0.00
Total Indirect Costs	569,385.10	1,674,622.00	1,674,622.00
Over/(Under) Recovery	50,808.89	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	456,117.00	1,674,622.00	1,674,622.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	50,808.89	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	405,308.11	1,674,622.00	1,674,622.00
Direct Costs	6,535,237.00	5,316,732.00	5,316,732.00
Rate for 2021-2022 **	6.20*	31.50*	31.50**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63920  
Form R0418**

Life Skills Center of Pontiac  
142 AUBURN AVE  
PONTIAC, MI 48342

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	192,747.99	436,309.03	436,309.03
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	192,747.99	436,309.03	436,309.03
2017-2018 Direct Costs	1,093,968.56	850,407.52	850,407.52
2019-2020 Rate	17.62*	51.31*	51.31**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	904,525.98	678,236.55	678,236.55
Indirect costs based on rate ** multiplied by actual direct costs	135,678.90	101,735.48	169,559.14
2019-2020 Actual Indirect Costs	180,106.00	406,395.43	406,395.43
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	180,106.00	406,395.43	406,395.43
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	180,106.00	406,395.43	406,395.43
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	180,106.00	406,395.43	406,395.43
Direct Costs	904,525.98	678,236.55	678,236.55
Rate for 2021-2022 **	19.91*	59.92*	59.92**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63921  
Form R0418**

Crescent Academy  
17570 WEST 12 MILE RD  
SOUTHFIELD, MI 48076

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	110,424.00	1,765,837.00	1,765,837.00
2017-2018 Fixed Carry Forward	17,764.10	0.00	-332,220.99
Total Indirect Costs	92,659.90	1,765,837.00	2,098,057.99
2017-2018 Direct Costs	9,639,597.00	7,984,184.00	7,984,184.00
2019-2020 Rate	0.96*	22.12*	26.28**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	9,157,287.00	7,453,809.00	7,453,809.00
Indirect costs based on rate ** multiplied by actual direct costs	87,909.96	1,118,071.35	1,863,452.25
2019-2020 Actual Indirect Costs	157,317.00	1,860,795.00	1,860,795.00
2017-2018 Fixed Carry Forward	17,764.10	0.00	-332,220.99
Total Indirect Costs	139,552.90	1,860,795.00	2,193,015.99
Over/(Under) Recovery	-51,642.94	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	157,317.00	1,860,795.00	1,860,795.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-51,642.94	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	208,959.94	1,860,795.00	1,860,795.00
Direct Costs	9,157,287.00	7,453,809.00	7,453,809.00
Rate for 2021-2022 **	2.28*	24.96*	24.96**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63922  
Form R0418**

Great Oaks Academy  
4257 BART AVE  
WARREN, MI 48091

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	439,585.00	1,712,213.00	1,712,213.00
2017-2018 Fixed Carry Forward	-154,422.50	0.00	0.00
Total Indirect Costs	594,007.50	1,712,213.00	1,712,213.00
2017-2018 Direct Costs	6,532,136.00	5,259,508.00	5,259,508.00
2019-2020 Rate	9.09*	32.55*	32.55**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,155,285.00	5,861,175.00	5,861,175.00
Indirect costs based on rate ** multiplied by actual direct costs	650,415.41	879,176.25	1,465,293.75
2019-2020 Actual Indirect Costs	385,767.00	1,679,877.00	1,679,877.00
2017-2018 Fixed Carry Forward	-154,422.50	0.00	0.00
Total Indirect Costs	540,189.50	1,679,877.00	1,679,877.00
Over/(Under) Recovery	110,225.91	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	385,767.00	1,679,877.00	1,679,877.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	110,225.91	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	275,541.09	1,679,877.00	1,679,877.00
Direct Costs	7,155,285.00	5,861,175.00	5,861,175.00
Rate for 2021-2022 **	3.85*	28.66*	28.66**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63923  
Form R0418**

Four Corners Montessori Academy  
1075 EAST GARDENIA AVE  
MADISON HEIGHTS, MI 48071

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	16,535.94	562,945.76	562,945.76
2017-2018 Fixed Carry Forward	-2,890.38	0.00	-19,364.46
Total Indirect Costs	19,426.32	562,945.76	582,310.22
2017-2018 Direct Costs	3,815,873.58	3,269,463.76	3,269,463.76
2019-2020 Rate	0.51*	17.22*	17.81**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	4,011,655.11	3,400,810.33	3,400,810.33
Indirect costs based on rate ** multiplied by actual direct costs	20,459.44	510,121.55	605,684.32
2019-2020 Actual Indirect Costs	19,720.12	630,564.90	630,564.90
2017-2018 Fixed Carry Forward	-2,890.38	0.00	-19,364.46
Total Indirect Costs	22,610.50	630,564.90	649,929.36
Over/(Under) Recovery	-2,151.06	0.00	-44,245.04

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	19,720.12	630,564.90	630,564.90
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-2,151.06	0.00	-44,245.04
Total Projected Indirect 2021-2022 (Numerator)	21,871.18	630,564.90	674,809.94
Direct Costs	4,011,655.11	3,400,810.33	3,400,810.33
Rate for 2021-2022 **	0.55*	18.54*	19.84**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63924  
Form R0418**

Michigan Mathematics and Science Academy  
27300 Dequindre Road  
Warren, MI 48092

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	255,263.00	1,129,533.00	1,129,533.00
2017-2018 Fixed Carry Forward	-129,457.28	0.00	-158,020.14
Total Indirect Costs	384,720.28	1,129,533.00	1,287,553.14
2017-2018 Direct Costs	5,330,751.00	4,456,481.00	4,456,481.00
2019-2020 Rate	7.22*	25.35*	28.89**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,845,468.00	6,530,271.00	6,530,271.00
Indirect costs based on rate ** multiplied by actual direct costs	566,442.79	979,540.65	1,632,567.75
2019-2020 Actual Indirect Costs	325,754.00	1,640,951.00	1,640,951.00
2017-2018 Fixed Carry Forward	-129,457.28	0.00	-158,020.14
Total Indirect Costs	455,211.28	1,640,951.00	1,798,971.14
Over/(Under) Recovery	111,231.51	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	325,754.00	1,640,951.00	1,640,951.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	111,231.51	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	214,522.49	1,640,951.00	1,640,951.00
Direct Costs	7,845,468.00	6,530,271.00	6,530,271.00
Rate for 2021-2022 **	2.73*	25.13*	25.13**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63926  
Form R0418**

Faxon Academy  
26275 NORTHWESTERN HWY  
SOUTHFIELD, MI 48076

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	31,641.53	275,833.00	275,833.00
2017-2018 Fixed Carry Forward	-1,731.46	0.00	0.00
Total Indirect Costs	33,372.99	275,833.00	275,833.00
2017-2018 Direct Costs	705,665.56	461,474.09	461,474.09
2019-2020 Rate	4.73*	59.77*	59.77**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	600,975.56	412,705.41	412,705.41
Indirect costs based on rate ** multiplied by actual direct costs	28,426.14	61,905.81	103,176.35
2019-2020 Actual Indirect Costs	33,483.73	221,753.88	221,753.88
2017-2018 Fixed Carry Forward	-1,731.46	0.00	0.00
Total Indirect Costs	35,215.19	221,753.88	221,753.88
Over/(Under) Recovery	-6,789.05	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	33,483.73	221,753.88	221,753.88
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-6,789.05	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	40,272.78	221,753.88	221,753.88
Direct Costs	600,975.56	412,705.41	412,705.41
Rate for 2021-2022 **	6.70*	53.73*	53.73**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63928  
Form R0418**

Momentum Academy  
60 S LYNN AVE  
WATERFORD, MI 48328

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	15,453.64	253,747.39	253,747.39
2017-2018 Fixed Carry Forward	-15,226.46	0.00	0.00
Total Indirect Costs	30,680.10	253,747.39	253,747.39
2017-2018 Direct Costs	1,262,547.96	1,024,254.21	1,024,254.21
2019-2020 Rate	2.43*	24.77*	24.77**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,317,407.15	1,909,692.50	1,909,692.50
Indirect costs based on rate ** multiplied by actual direct costs	56,312.99	286,453.88	473,030.83
2019-2020 Actual Indirect Costs	12,903.00	420,617.65	420,617.65
2017-2018 Fixed Carry Forward	-15,226.46	0.00	0.00
Total Indirect Costs	28,129.46	420,617.65	420,617.65
Over/(Under) Recovery	28,183.53	0.00	52,413.18

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	12,903.00	420,617.65	420,617.65
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	28,183.53	0.00	52,413.18
Total Projected Indirect 2021-2022 (Numerator)	-15,280.53	420,617.65	368,204.47
Direct Costs	2,317,407.15	1,909,692.50	1,909,692.50
Rate for 2021-2022 **	0.00*	22.03*	19.28**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63929  
Form R0418**

Waterford Montessori Academy  
4860 MIDLAND AVE  
WATERFORD, MI 48329

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	27,014.80	144,880.89	144,880.89
2017-2018 Fixed Carry Forward	19,375.26	0.00	0.00
Total Indirect Costs	7,639.54	144,880.89	144,880.89
2017-2018 Direct Costs	2,020,548.13	1,902,682.04	1,902,682.04
2019-2020 Rate	0.38*	7.61*	7.61**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,995,904.37	2,786,937.01	2,786,937.01
Indirect costs based on rate ** multiplied by actual direct costs	11,384.44	212,085.91	212,085.91
2019-2020 Actual Indirect Costs	39,786.07	248,753.43	248,753.43
2017-2018 Fixed Carry Forward	19,375.26	0.00	0.00
Total Indirect Costs	20,410.81	248,753.43	248,753.43
Over/(Under) Recovery	-9,026.37	-36,667.52	-36,667.52

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	39,786.07	248,753.43	248,753.43
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-9,026.37	-36,667.52	-36,667.52
Total Projected Indirect 2021-2022 (Numerator)	48,812.44	285,420.95	285,420.95
Direct Costs	2,995,904.37	2,786,937.01	2,786,937.01
Rate for 2021-2022 **	1.63*	10.24*	10.24**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63931  
Form R0418**

Oakland FlexTech High School  
23801 Industrial Park Drive  
Farmington Hills, MI 48335

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	51,734.00	375,519.00	375,519.00
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	51,734.00	375,519.00	375,519.00
2017-2018 Direct Costs	1,225,111.00	901,326.00	901,326.00
2019-2020 Rate	4.22*	41.66*	41.66**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,702,202.00	1,252,894.00	1,252,894.00
Indirect costs based on rate ** multiplied by actual direct costs	71,832.92	187,934.10	313,223.50
2019-2020 Actual Indirect Costs	32,648.00	481,956.00	481,956.00
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	32,648.00	481,956.00	481,956.00
Over/(Under) Recovery	39,184.92	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	32,648.00	481,956.00	481,956.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	39,184.92	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	-6,536.92	481,956.00	481,956.00
Direct Costs	1,702,202.00	1,252,894.00	1,252,894.00
Rate for 2021-2022 **	0.00*	38.47*	38.47**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63934  
Form R0418**

Kingsbury Country Day School  
5000 HOSNER RD  
OXFORD, MI 48370

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	78,152.00	452,863.00	452,863.00
2017-2018 Fixed Carry Forward	22,096.16	0.00	-84,769.10
Total Indirect Costs	56,055.84	452,863.00	537,632.10
2017-2018 Direct Costs	2,101,843.00	1,727,132.00	1,727,132.00
2019-2020 Rate	2.67*	26.22*	31.13**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,944,687.00	2,533,174.00	2,533,174.00
Indirect costs based on rate ** multiplied by actual direct costs	78,623.14	379,976.10	633,293.50
2019-2020 Actual Indirect Costs	87,632.00	499,145.00	499,145.00
2017-2018 Fixed Carry Forward	22,096.16	0.00	-84,769.10
Total Indirect Costs	65,535.84	499,145.00	583,914.10
Over/(Under) Recovery	13,087.30	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	87,632.00	499,145.00	499,145.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	13,087.30	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	74,544.70	499,145.00	499,145.00
Direct Costs	2,944,687.00	2,533,174.00	2,533,174.00
Rate for 2021-2022 **	2.53*	19.70*	19.70**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63938  
Form R0418**

Keys Grace Academy  
27321 Hampden  
Madison Heights, MI 48071

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	0.00	603,099.32	603,099.32
2017-2018 Fixed Carry Forward	25,027.79	0.00	-21,630.59
Total Indirect Costs	-25,027.79	603,099.32	624,729.91
2017-2018 Direct Costs	4,469,247.77	3,866,148.45	3,866,148.45
2019-2020 Rate	0.00*	15.60*	16.16**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,783,105.98	6,216,018.39	6,216,018.39
Indirect costs based on rate ** multiplied by actual direct costs	0.00	932,402.76	1,004,508.57
2019-2020 Actual Indirect Costs	0.00	567,087.59	567,087.59
2017-2018 Fixed Carry Forward	25,027.79	0.00	-21,630.59
Total Indirect Costs	-25,027.79	567,087.59	588,718.18
Over/(Under) Recovery	0.00	0.00	415,790.39

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	0.00	567,087.59	567,087.59
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	415,790.39
Total Projected Indirect 2021-2022 (Numerator)	0.00	567,087.59	151,297.20
Direct Costs	6,783,105.98	6,216,018.39	6,216,018.39
Rate for 2021-2022 **	0.00*	9.12*	2.43**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 63939  
Form R0418**

Lighthouse Connections Academy  
3150 LIVERNOIS RD  
TROY, MI 48083

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,992,223.37	3,911,902.42	3,911,902.42
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2019-2020 Actual Indirect Costs	797,670.73	877,991.68	877,991.68
Total Indirect Costs	797,670.73	877,991.68	877,991.68
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	797,670.73	877,991.68	877,991.68
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	797,670.73	877,991.68	877,991.68
Direct Costs	3,992,223.37	3,911,902.42	3,911,902.42
Rate for 2021-2022 **	19.98*	22.44*	22.44**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 64040  
Form R0418**

Hart Public School District  
301 JOHNSON ST W  
HART, MI 49420

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	577,198.50	1,581,725.24	1,581,725.24
2017-2018 Fixed Carry Forward	-22,474.70	-106,586.63	-112,174.10
Total Indirect Costs	599,673.20	1,688,311.87	1,693,899.34
2017-2018 Direct Costs	13,056,312.75	12,051,786.01	12,051,786.01
2019-2020 Rate	4.59*	14.01*	14.06**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	13,081,110.92	12,087,629.59	12,087,629.59
Indirect costs based on rate ** multiplied by actual direct costs	600,422.99	1,693,476.91	1,699,520.72
2019-2020 Actual Indirect Costs	588,545.83	1,582,027.16	1,582,027.16
2017-2018 Fixed Carry Forward	-22,474.70	-106,586.63	-112,174.10
Total Indirect Costs	611,020.53	1,688,613.79	1,694,201.26
Over/(Under) Recovery	-10,597.54	4,863.12	5,319.46

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	588,545.83	1,582,027.16	1,582,027.16
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-10,597.54	4,863.12	5,319.46
Total Projected Indirect 2021-2022 (Numerator)	599,143.37	1,577,164.04	1,576,707.70
Direct Costs	13,081,110.92	12,087,629.59	12,087,629.59
Rate for 2021-2022 **	4.58*	13.05*	13.04**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 64070  
Form R0418**

Pentwater Public School District  
600 PARK ST  
PENTWATER, MI 49449

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	137,581.63	410,711.16	410,711.16
2017-2018 Fixed Carry Forward	-13,564.75	-23,735.26	-23,748.88
Total Indirect Costs	151,146.38	434,446.42	434,460.04
2017-2018 Direct Costs	3,066,854.11	2,793,724.58	2,793,724.58
2019-2020 Rate	4.93*	15.55*	15.55**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,104,445.03	2,822,182.11	2,822,182.11
Indirect costs based on rate ** multiplied by actual direct costs	153,049.14	423,327.32	438,849.32
2019-2020 Actual Indirect Costs	147,468.96	429,731.88	429,731.88
2017-2018 Fixed Carry Forward	-13,564.75	-23,735.26	-23,748.88
Total Indirect Costs	161,033.71	453,467.14	453,480.76
Over/(Under) Recovery	-7,984.57	0.00	-14,631.44

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	147,468.96	429,731.88	429,731.88
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-7,984.57	0.00	-14,631.44
Total Projected Indirect 2021-2022 (Numerator)	155,453.53	429,731.88	444,363.32
Direct Costs	3,104,445.03	2,822,182.11	2,822,182.11
Rate for 2021-2022 **	5.01*	15.23*	15.75**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 64080  
Form R0418**

Shelby Public Schools  
525 NORTH STATE ST  
SHELBY, MI 49455

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	428,018.27	1,750,296.94	1,750,296.94
2017-2018 Fixed Carry Forward	-41,485.98	-203.11	-7,022.88
Total Indirect Costs	469,504.25	1,750,500.05	1,757,319.82
2017-2018 Direct Costs	14,040,983.85	12,718,705.18	12,718,705.18
2019-2020 Rate	3.34*	13.76*	13.82**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	14,654,349.25	13,406,589.17	13,406,589.17
Indirect costs based on rate ** multiplied by actual direct costs	489,455.26	1,844,746.67	1,852,790.62
2019-2020 Actual Indirect Costs	427,360.07	1,675,120.15	1,675,120.15
2017-2018 Fixed Carry Forward	-41,485.98	-203.11	-7,022.88
Total Indirect Costs	468,846.05	1,675,323.26	1,682,143.03
Over/(Under) Recovery	20,609.21	169,423.41	170,647.59

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	427,360.07	1,675,120.15	1,675,120.15
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	20,609.21	169,423.41	170,647.59
Total Projected Indirect 2021-2022 (Numerator)	406,750.86	1,505,696.74	1,504,472.56
Direct Costs	14,654,349.25	13,406,589.17	13,406,589.17
Rate for 2021-2022 **	2.78*	11.23*	11.22**

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 64090  
Form R0418**

Walkerville Public Schools  
145 EAST LATHROP STREET  
WALKERVILLE, MI 49459

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	156,796.02	501,138.42	501,138.42
2017-2018 Fixed Carry Forward	-15,525.58	0.00	-12,454.95
Total Indirect Costs	172,321.60	501,138.42	513,593.37
2017-2018 Direct Costs	3,005,041.18	2,660,698.78	2,660,698.78
2019-2020 Rate	5.73*	18.83*	19.30**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,006,704.39	2,656,084.28	2,656,084.28
Indirect costs based on rate ** multiplied by actual direct costs	172,284.16	398,412.64	512,624.27
2019-2020 Actual Indirect Costs	156,326.16	506,946.27	506,946.27
2017-2018 Fixed Carry Forward	-15,525.58	0.00	-12,454.95
Total Indirect Costs	171,851.74	506,946.27	519,401.22
Over/(Under) Recovery	432.42	0.00	-6,776.95

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	156,326.16	506,946.27	506,946.27
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	432.42	0.00	-6,776.95
Total Projected Indirect 2021-2022 (Numerator)	155,893.74	506,946.27	513,723.22
Direct Costs	3,006,704.39	2,656,084.28	2,656,084.28
Rate for 2021-2022 **	5.18*	19.09*	19.34**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 65045  
Form R0418**

West Branch-Rose City Area Schools  
P.O. Box 308  
West Branch, MI 48661

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	645,514.49	2,718,093.12	2,718,093.12
2017-2018 Fixed Carry Forward	-58,614.65	0.00	292,086.11
Total Indirect Costs	704,129.14	2,718,093.12	2,426,007.01
2017-2018 Direct Costs	19,655,986.06	17,583,407.43	17,583,407.43
2019-2020 Rate	3.58*	15.46*	13.80**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	21,374,004.08	18,044,359.13	18,044,359.13
Indirect costs based on rate ** multiplied by actual direct costs	765,189.35	2,706,653.87	2,490,121.56
2019-2020 Actual Indirect Costs	711,688.02	4,041,332.97	4,041,332.97
2017-2018 Fixed Carry Forward	-58,614.65	0.00	292,086.11
Total Indirect Costs	770,302.67	4,041,332.97	3,749,246.86
Over/(Under) Recovery	-5,113.32	0.00	-1,259,125.30

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	711,688.02	4,041,332.97	4,041,332.97
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-5,113.32	0.00	-1,259,125.30
Total Projected Indirect 2021-2022 (Numerator)	716,801.34	4,041,332.97	5,300,458.27
Direct Costs	21,374,004.08	18,044,359.13	18,044,359.13
Rate for 2021-2022 **	3.35*	22.40*	29.37**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 65900  
Form R0418**

Alternative Educational Academy of Ogemaw County  
2479 S M 76  
WEST BRANCH, MI 48661

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	3,812.00	58,357.00	58,357.00
2017-2018 Fixed Carry Forward	-2,365.06	-19,643.63	-19,643.63
Total Indirect Costs	6,177.06	78,000.63	78,000.63
2017-2018 Direct Costs	602,893.00	548,348.00	548,348.00
2019-2020 Rate	1.02*	14.22*	14.22**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	805,229.00	742,497.00	742,497.00
Indirect costs based on rate ** multiplied by actual direct costs	8,213.34	105,583.07	105,583.07
2019-2020 Actual Indirect Costs	7,960.00	70,692.00	70,692.00
2017-2018 Fixed Carry Forward	-2,365.06	-19,643.63	-19,643.63
Total Indirect Costs	10,325.06	90,335.63	90,335.63
Over/(Under) Recovery	-2,111.72	15,247.44	15,247.44

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	7,960.00	70,692.00	70,692.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-2,111.72	15,247.44	15,247.44
Total Projected Indirect 2021-2022 (Numerator)	10,071.72	55,444.56	55,444.56
Direct Costs	805,229.00	742,497.00	742,497.00
Rate for 2021-2022 **	1.25*	7.47*	7.47**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 66045  
Form R0418**

Ewen-Trout Creek Consolidated School District  
14312 AIRPORT RD  
EWEN, MI 49925

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	107,299.35	369,335.37	369,335.37
2017-2018 Fixed Carry Forward	-1,157.69	0.00	18,547.63
Total Indirect Costs	108,457.04	369,335.37	350,787.74
2017-2018 Direct Costs	2,454,432.49	2,192,396.47	2,192,396.47
2019-2020 Rate	4.42*	16.85*	16.00**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,314,522.04	2,059,258.04	2,059,258.04
Indirect costs based on rate ** multiplied by actual direct costs	102,301.87	308,888.71	329,481.29
2019-2020 Actual Indirect Costs	111,687.65	366,951.65	366,951.65
2017-2018 Fixed Carry Forward	-1,157.69	0.00	18,547.63
Total Indirect Costs	112,845.34	366,951.65	348,404.02
Over/(Under) Recovery	-10,543.47	0.00	-18,922.73

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	111,687.65	366,951.65	366,951.65
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-10,543.47	0.00	-18,922.73
Total Projected Indirect 2021-2022 (Numerator)	122,231.12	366,951.65	385,874.38
Direct Costs	2,314,522.04	2,059,258.04	2,059,258.04
Rate for 2021-2022 **	5.28*	17.82*	18.74**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 66050  
Form R0418**

Ontonagon Area School District  
701 PARKER AVENUE  
ONTONAGON, MI 49953

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	108,172.99	452,668.29	452,668.29
2017-2018 Fixed Carry Forward	-7,862.70	0.00	-10,489.55
Total Indirect Costs	116,035.69	452,668.29	463,157.84
2017-2018 Direct Costs	3,006,910.95	2,662,415.65	2,662,415.65
2019-2020 Rate	3.86*	17.00*	17.40**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,920,531.20	2,600,079.01	2,600,079.01
Indirect costs based on rate ** multiplied by actual direct costs	112,732.50	390,011.85	452,413.75
2019-2020 Actual Indirect Costs	108,864.19	429,316.38	429,316.38
2017-2018 Fixed Carry Forward	-7,862.70	0.00	-10,489.55
Total Indirect Costs	116,726.89	429,316.38	439,805.93
Over/(Under) Recovery	-3,994.39	0.00	12,607.82

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	108,864.19	429,316.38	429,316.38
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-3,994.39	0.00	12,607.82
Total Projected Indirect 2021-2022 (Numerator)	112,858.58	429,316.38	416,708.56
Direct Costs	2,920,531.20	2,600,079.01	2,600,079.01
Rate for 2021-2022 **	3.86*	16.51*	16.03**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 67020  
Form R0418**

Evert Public Schools  
P.O. Box 917  
Evert, MI 49631

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	351,233.02	1,151,277.04	1,151,277.04
2017-2018 Fixed Carry Forward	-45,611.92	-101,699.70	-101,016.05
Total Indirect Costs	396,844.94	1,252,976.74	1,252,293.09
2017-2018 Direct Costs	8,212,313.38	7,412,269.36	7,412,269.36
2019-2020 Rate	4.83*	16.90*	16.89**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	8,672,998.19	7,803,567.95	7,803,567.95
Indirect costs based on rate ** multiplied by actual direct costs	418,905.81	1,170,535.19	1,318,022.63
2019-2020 Actual Indirect Costs	377,313.21	1,246,743.45	1,246,743.45
2017-2018 Fixed Carry Forward	-45,611.92	-101,699.70	-101,016.05
Total Indirect Costs	422,925.13	1,348,443.15	1,347,759.50
Over/(Under) Recovery	-4,019.32	0.00	-29,736.87

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	377,313.21	1,246,743.45	1,246,743.45
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-4,019.32	0.00	-29,736.87
Total Projected Indirect 2021-2022 (Numerator)	381,332.53	1,246,743.45	1,276,480.32
Direct Costs	8,672,998.19	7,803,567.95	7,803,567.95
Rate for 2021-2022 **	4.40*	15.98*	16.36**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 67050  
Form R0418**

Marion Public Schools  
P.O. Box 0  
Marion, MI 49665

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	169,473.27	618,727.32	618,727.32
2017-2018 Fixed Carry Forward	-6,174.00	-60,549.12	-60,549.12
Total Indirect Costs	175,647.27	679,276.44	679,276.44
2017-2018 Direct Costs	5,107,875.76	4,658,621.71	4,658,621.71
2019-2020 Rate	3.44*	14.58*	14.58**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,229,427.90	4,797,411.49	4,797,411.49
Indirect costs based on rate ** multiplied by actual direct costs	179,892.32	699,462.60	699,462.60
2019-2020 Actual Indirect Costs	173,476.41	605,492.82	605,492.82
2017-2018 Fixed Carry Forward	-6,174.00	-60,549.12	-60,549.12
Total Indirect Costs	179,650.41	666,041.94	666,041.94
Over/(Under) Recovery	241.91	33,420.66	33,420.66

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	173,476.41	605,492.82	605,492.82
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	241.91	33,420.66	33,420.66
Total Projected Indirect 2021-2022 (Numerator)	173,234.50	572,072.16	572,072.16
Direct Costs	5,229,427.90	4,797,411.49	4,797,411.49
Rate for 2021-2022 **	3.31*	11.92*	11.92**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 67055  
Form R0418**

Pine River Area Schools  
17445 PINE RIVER RD  
LEROY, MI 49655

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	205,280.75	1,201,460.00	1,201,460.00
2017-2018 Fixed Carry Forward	3,752.97	2,447.53	-8,796.23
Total Indirect Costs	201,527.78	1,199,012.47	1,210,256.23
2017-2018 Direct Costs	10,200,365.27	9,204,186.02	9,204,186.02
2019-2020 Rate	1.98*	13.03*	13.15**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	10,977,407.70	10,025,143.87	10,025,143.87
Indirect costs based on rate ** multiplied by actual direct costs	217,352.67	1,306,276.25	1,318,306.42
2019-2020 Actual Indirect Costs	235,537.70	1,187,801.53	1,187,801.53
2017-2018 Fixed Carry Forward	3,752.97	2,447.53	-8,796.23
Total Indirect Costs	231,784.73	1,185,354.00	1,196,597.76
Over/(Under) Recovery	-14,432.06	120,922.25	121,708.66

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	235,537.70	1,187,801.53	1,187,801.53
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-14,432.06	120,922.25	121,708.66
Total Projected Indirect 2021-2022 (Numerator)	249,969.76	1,066,879.28	1,066,092.87
Direct Costs	10,977,407.70	10,025,143.87	10,025,143.87
Rate for 2021-2022 **	2.28*	10.64*	10.63**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 67060  
Form R0418**

Reed City Area Public Schools  
225 WEST CHURCH AVE STE A  
REED CITY, MI 49677

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	450,398.17	1,562,124.23	1,562,124.23
2017-2018 Fixed Carry Forward	7,853.25	54,230.17	54,230.17
Total Indirect Costs	442,544.92	1,507,894.06	1,507,894.06
2017-2018 Direct Costs	14,225,592.14	13,113,866.08	13,113,866.08
2019-2020 Rate	3.11*	11.50*	11.50**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	14,008,529.90	12,880,523.68	12,880,523.68
Indirect costs based on rate ** multiplied by actual direct costs	435,665.28	1,481,260.22	1,481,260.22
2019-2020 Actual Indirect Costs	469,608.96	1,597,615.18	1,597,615.18
2017-2018 Fixed Carry Forward	7,853.25	54,230.17	54,230.17
Total Indirect Costs	461,755.71	1,543,385.01	1,543,385.01
Over/(Under) Recovery	-26,090.43	-62,124.79	-62,124.79

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	469,608.96	1,597,615.18	1,597,615.18
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-26,090.43	-62,124.79	-62,124.79
Total Projected Indirect 2021-2022 (Numerator)	495,699.39	1,659,739.97	1,659,739.97
Direct Costs	14,008,529.90	12,880,523.68	12,880,523.68
Rate for 2021-2022 **	3.54*	12.89*	12.89**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 68010  
Form R0418**

Mio-AuSable Schools  
1110 WEST 8TH ST  
MIO, MI 48647

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	142,599.38	670,737.78	670,737.78
2017-2018 Fixed Carry Forward	-19,776.66	-191,078.09	-191,078.09
Total Indirect Costs	162,376.04	861,815.87	861,815.87
2017-2018 Direct Costs	5,623,926.43	5,095,788.03	5,095,788.03
2019-2020 Rate	2.89*	16.91*	16.91**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,701,104.86	5,294,792.70	5,294,792.70
Indirect costs based on rate ** multiplied by actual direct costs	164,761.93	794,218.91	895,349.45
2019-2020 Actual Indirect Costs	115,598.37	521,910.53	521,910.53
2017-2018 Fixed Carry Forward	-19,776.66	-191,078.09	-191,078.09
Total Indirect Costs	135,375.03	712,988.62	712,988.62
Over/(Under) Recovery	29,386.90	0.00	182,360.83

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	115,598.37	521,910.53	521,910.53
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	29,386.90	0.00	182,360.83
Total Projected Indirect 2021-2022 (Numerator)	86,211.47	521,910.53	339,549.70
Direct Costs	5,701,104.86	5,294,792.70	5,294,792.70
Rate for 2021-2022 **	1.51*	9.86*	6.41**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 68030  
Form R0418**

Fairview Area School District  
1879 EAST MILLER RD  
FAIRVIEW, MI 48621

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	198,461.25	471,203.44	471,203.44
2017-2018 Fixed Carry Forward	19,349.35	0.00	15,193.07
Total Indirect Costs	179,111.90	471,203.44	456,010.37
2017-2018 Direct Costs	2,970,976.58	2,698,234.39	2,698,234.39
2019-2020 Rate	6.03*	17.46*	16.90**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,069,708.13	2,799,942.48	2,799,942.48
Indirect costs based on rate ** multiplied by actual direct costs	185,103.40	419,991.37	473,190.28
2019-2020 Actual Indirect Costs	199,778.57	469,544.22	469,544.22
2017-2018 Fixed Carry Forward	19,349.35	0.00	15,193.07
Total Indirect Costs	180,429.22	469,544.22	454,351.15
Over/(Under) Recovery	4,674.18	0.00	18,839.13

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	199,778.57	469,544.22	469,544.22
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	4,674.18	0.00	18,839.13
Total Projected Indirect 2021-2022 (Numerator)	195,104.39	469,544.22	450,705.09
Direct Costs	3,069,708.13	2,799,942.48	2,799,942.48
Rate for 2021-2022 **	6.36*	16.77*	16.10**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 69020  
Form R0418**

Gaylord Community Schools  
615 SOUTH ELM AVE  
GAYLORD, MI 49735

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	651,795.75	3,378,279.06	3,378,279.06
2017-2018 Fixed Carry Forward	347,527.84	188,676.35	188,676.35
Total Indirect Costs	304,267.91	3,189,602.71	3,189,602.71
2017-2018 Direct Costs	28,922,160.96	26,642,411.21	26,642,411.21
2019-2020 Rate	1.05*	11.97*	11.97**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	30,265,722.04	27,929,941.87	27,929,941.87
Indirect costs based on rate ** multiplied by actual direct costs	317,790.08	3,343,214.04	3,343,214.04
2019-2020 Actual Indirect Costs	938,306.17	3,274,086.34	3,274,086.34
2017-2018 Fixed Carry Forward	347,527.84	188,676.35	188,676.35
Total Indirect Costs	590,778.33	3,085,409.99	3,085,409.99
Over/(Under) Recovery	-272,988.25	257,804.05	257,804.05

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	938,306.17	3,274,086.34	3,274,086.34
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-272,988.25	257,804.05	257,804.05
Total Projected Indirect 2021-2022 (Numerator)	1,211,294.42	3,016,282.29	3,016,282.29
Direct Costs	30,265,722.04	27,929,941.87	27,929,941.87
Rate for 2021-2022 **	4.00*	10.80*	10.80**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 69030  
Form R0418**

Johannesburg-Lewiston Area Schools  
PO Box 69  
Johannesburg, MI 49751

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	209,118.60	816,691.25	816,691.25
2017-2018 Fixed Carry Forward	-41,358.26	-62,930.77	-63,017.38
Total Indirect Costs	250,476.86	879,622.02	879,708.63
2017-2018 Direct Costs	6,860,753.06	6,253,180.41	6,253,180.41
2019-2020 Rate	3.65*	14.07*	14.07**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,380,605.00	6,819,511.93	6,819,511.93
Indirect costs based on rate ** multiplied by actual direct costs	269,392.08	959,505.33	959,505.33
2019-2020 Actual Indirect Costs	211,494.07	772,587.14	772,587.14
2017-2018 Fixed Carry Forward	-41,358.26	-62,930.77	-63,017.38
Total Indirect Costs	252,852.33	835,517.91	835,604.52
Over/(Under) Recovery	16,539.75	123,987.42	123,900.81

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	211,494.07	772,587.14	772,587.14
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	16,539.75	123,987.42	123,900.81
Total Projected Indirect 2021-2022 (Numerator)	194,954.32	648,599.72	648,686.33
Direct Costs	7,380,605.00	6,819,511.93	6,819,511.93
Rate for 2021-2022 **	2.64*	9.51*	9.51**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 69040  
Form R0418**

Vanderbilt Area Schools  
947 DONOVAN ST  
VANDERBILT, MI 49795

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	46,583.75	250,430.80	250,430.80
2017-2018 Fixed Carry Forward	-42,815.44	-120,278.69	-120,406.01
Total Indirect Costs	89,399.19	370,709.49	370,836.81
2017-2018 Direct Costs	1,292,694.35	1,088,847.30	1,088,847.30
2019-2020 Rate	6.92*	34.05*	34.06**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,234,617.39	1,057,020.32	1,057,020.32
Indirect costs based on rate ** multiplied by actual direct costs	85,435.52	158,553.05	264,255.08
2019-2020 Actual Indirect Costs	93,705.33	271,302.40	271,302.40
2017-2018 Fixed Carry Forward	-42,815.44	-120,278.69	-120,406.01
Total Indirect Costs	136,520.77	391,581.09	391,708.41
Over/(Under) Recovery	-51,085.25	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	93,705.33	271,302.40	271,302.40
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-51,085.25	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	144,790.58	271,302.40	271,302.40
Direct Costs	1,234,617.39	1,057,020.32	1,057,020.32
Rate for 2021-2022 **	11.73*	25.67*	25.67**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 70000  
Form R0418**

Ottawa Area ISD  
13565 PORT SHELDON ST  
HOLLAND, MI 49424

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	8,473,051.60	11,156,082.11	11,156,082.11
2017-2018 Fixed Carry Forward	-1,111,795.70	0.00	-1,209,471.14
Total Indirect Costs	9,584,847.30	11,156,082.11	12,365,553.25
2017-2018 Direct Costs	50,632,989.40	47,949,958.89	47,949,958.89
2019-2020 Rate	18.93*	23.27*	25.79**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	55,392,295.21	52,371,081.00	52,371,081.00
Indirect costs based on rate ** multiplied by actual direct costs	8,308,844.28	7,855,662.15	13,092,770.25
2019-2020 Actual Indirect Costs	8,745,812.20	11,767,026.41	11,767,026.41
2017-2018 Fixed Carry Forward	-1,111,795.70	0.00	-1,209,471.14
Total Indirect Costs	9,857,607.90	11,767,026.41	12,976,497.55
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	8,745,812.20	11,767,026.41	11,767,026.41
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	8,745,812.20	11,767,026.41	11,767,026.41
Direct Costs	55,392,295.21	52,371,081.00	52,371,081.00
Rate for 2021-2022 **	15.79*	22.47*	22.47**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 70010  
Form R0418**

Grand Haven Area Public Schools  
1415 SOUTH BEECHTREE ST  
GRAND HAVEN, MI 49417

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,787,480.46	7,266,134.03	7,266,134.03
2017-2018 Fixed Carry Forward	-2,235.60	-464,053.48	-462,766.96
Total Indirect Costs	1,789,716.06	7,730,187.51	7,728,900.99
2017-2018 Direct Costs	67,937,166.11	62,285,384.54	62,285,384.54
2019-2020 Rate	2.63*	12.41*	12.41**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	70,827,222.73	65,242,847.07	65,242,847.07
Indirect costs based on rate ** multiplied by actual direct costs	1,862,755.96	8,096,637.32	8,096,637.32
2019-2020 Actual Indirect Costs	1,958,179.90	7,359,348.49	7,359,348.49
2017-2018 Fixed Carry Forward	-2,235.60	-464,053.48	-462,766.96
Total Indirect Costs	1,960,415.50	7,823,401.97	7,822,115.45
Over/(Under) Recovery	-97,659.54	273,235.35	274,521.87

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,958,179.90	7,359,348.49	7,359,348.49
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-97,659.54	273,235.35	274,521.87
Total Projected Indirect 2021-2022 (Numerator)	2,055,839.44	7,086,113.14	7,084,826.62
Direct Costs	70,827,222.73	65,242,847.07	65,242,847.07
Rate for 2021-2022 **	2.90*	10.86*	10.86**

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 70020  
Form R0418**

Holland City School District  
320 W. 24th St.  
HOLLAND, MI 49423

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,439,920.43	5,005,740.29	5,005,740.29
2017-2018 Fixed Carry Forward	-33,922.77	-579,174.83	-576,078.60
Total Indirect Costs	1,473,843.20	5,584,915.12	5,581,818.89
2017-2018 Direct Costs	42,956,345.39	40,144,336.53	40,144,336.53
2019-2020 Rate	3.43*	13.91*	13.90**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	41,871,745.10	38,067,136.83	38,067,136.83
Indirect costs based on rate ** multiplied by actual direct costs	1,436,200.86	5,295,138.73	5,291,332.02
2019-2020 Actual Indirect Costs	990,744.08	5,419,139.35	5,419,139.35
2017-2018 Fixed Carry Forward	-33,922.77	-579,174.83	-576,078.60
Total Indirect Costs	1,024,666.85	5,998,314.18	5,995,217.95
Over/(Under) Recovery	411,534.01	-703,175.45	-703,885.93

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	990,744.08	5,419,139.35	5,419,139.35
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	411,534.01	-703,175.45	-703,885.93
Total Projected Indirect 2021-2022 (Numerator)	579,210.07	6,122,314.80	6,123,025.28
Direct Costs	41,871,745.10	38,067,136.83	38,067,136.83
Rate for 2021-2022 **	1.38*	16.08*	16.08**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 70040  
Form R0418**

Allendale Public Schools  
10505 LEARNING LN  
ALLENDALE, MI 49401

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	710,371.53	3,052,396.88	3,052,396.88
2017-2018 Fixed Carry Forward	-53,727.01	113,126.71	116,296.06
Total Indirect Costs	764,098.54	2,939,270.17	2,936,100.82
2017-2018 Direct Costs	26,002,194.54	23,660,169.19	23,660,169.19
2019-2020 Rate	2.94*	12.42*	12.41**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	28,997,341.63	25,946,881.69	25,946,881.69
Indirect costs based on rate ** multiplied by actual direct costs	852,521.84	3,222,602.71	3,220,008.02
2019-2020 Actual Indirect Costs	548,461.78	3,447,334.72	3,447,334.72
2017-2018 Fixed Carry Forward	-53,727.01	113,126.71	116,296.06
Total Indirect Costs	602,188.79	3,334,208.01	3,331,038.66
Over/(Under) Recovery	250,333.05	-111,605.30	-111,030.64

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	548,461.78	3,447,334.72	3,447,334.72
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	250,333.05	-111,605.30	-111,030.64
Total Projected Indirect 2021-2022 (Numerator)	298,128.73	3,558,940.02	3,558,365.36
Direct Costs	28,997,341.63	25,946,881.69	25,946,881.69
Rate for 2021-2022 **	1.03*	13.72*	13.71**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 70070  
Form R0418**

West Ottawa Public School District  
1138 136TH AVE  
HOLLAND, MI 49424

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,226,158.80	6,925,603.15	6,925,603.15
2017-2018 Fixed Carry Forward	7,067.43	-274,855.43	-277,541.58
Total Indirect Costs	1,219,091.37	7,200,458.58	7,203,144.73
2017-2018 Direct Costs	71,946,515.83	66,150,269.21	66,150,269.21
2019-2020 Rate	1.69*	10.89*	10.89**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	76,985,842.52	70,435,605.72	70,435,605.72
Indirect costs based on rate ** multiplied by actual direct costs	1,301,060.74	7,670,437.46	7,670,437.46
2019-2020 Actual Indirect Costs	1,143,723.93	7,479,104.57	7,479,104.57
2017-2018 Fixed Carry Forward	7,067.43	-274,855.43	-277,541.58
Total Indirect Costs	1,136,656.50	7,753,960.00	7,756,646.15
Over/(Under) Recovery	164,404.24	-83,522.54	-86,208.69

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,143,723.93	7,479,104.57	7,479,104.57
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	164,404.24	-83,522.54	-86,208.69
Total Projected Indirect 2021-2022 (Numerator)	979,319.69	7,562,627.11	7,565,313.26
Direct Costs	76,985,842.52	70,435,605.72	70,435,605.72
Rate for 2021-2022 **	1.27*	10.74*	10.74**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 70120  
Form R0418**

Coopersville Area Public School District  
198 EAST ST  
COOPERSVILLE, MI 49404

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	532,466.54	3,134,771.43	3,134,771.43
2017-2018 Fixed Carry Forward	146,384.52	113,701.05	95,343.16
Total Indirect Costs	386,082.02	3,021,070.38	3,039,428.27
2017-2018 Direct Costs	26,365,819.77	23,763,514.88	23,763,514.88
2019-2020 Rate	1.46*	12.71*	12.79**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	27,182,159.07	24,769,993.40	24,769,993.40
Indirect costs based on rate ** multiplied by actual direct costs	396,859.52	3,148,266.16	3,168,082.16
2019-2020 Actual Indirect Costs	727,591.27	3,139,756.94	3,139,756.94
2017-2018 Fixed Carry Forward	146,384.52	113,701.05	95,343.16
Total Indirect Costs	581,206.75	3,026,055.89	3,044,413.78
Over/(Under) Recovery	-184,347.23	122,210.27	123,668.38

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	727,591.27	3,139,756.94	3,139,756.94
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-184,347.23	122,210.27	123,668.38
Total Projected Indirect 2021-2022 (Numerator)	911,938.50	3,017,546.67	3,016,088.56
Direct Costs	27,182,159.07	24,769,993.40	24,769,993.40
Rate for 2021-2022 **	3.35*	12.18*	12.18**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 70175  
Form R0418**

Jenison Public Schools  
8375 20TH AVE  
JENISON, MI 49428

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,253,920.48	5,360,505.16	5,360,505.16
2017-2018 Fixed Carry Forward	247,436.12	-431,163.60	-431,163.60
Total Indirect Costs	1,006,484.36	5,791,668.76	5,791,668.76
2017-2018 Direct Costs	55,762,739.88	51,277,150.20	51,277,150.20
2019-2020 Rate	1.80*	11.29*	11.29**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	61,223,766.47	57,141,745.35	57,141,745.35
Indirect costs based on rate ** multiplied by actual direct costs	1,102,027.80	6,451,303.05	6,451,303.05
2019-2020 Actual Indirect Costs	1,357,396.95	5,222,201.07	5,222,201.07
2017-2018 Fixed Carry Forward	247,436.12	-431,163.60	-431,163.60
Total Indirect Costs	1,109,960.83	5,653,364.67	5,653,364.67
Over/(Under) Recovery	-7,933.03	797,938.38	797,938.38

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,357,396.95	5,222,201.07	5,222,201.07
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-7,933.03	797,938.38	797,938.38
Total Projected Indirect 2021-2022 (Numerator)	1,365,329.98	4,424,262.69	4,424,262.69
Direct Costs	61,223,766.47	57,141,745.35	57,141,745.35
Rate for 2021-2022 **	2.23*	7.74*	7.74**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 70190  
Form R0418**

Hudsonville Public School District  
3886 VAN BUREN ST  
HUDSONVILLE, MI 49426

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,923,517.84	7,582,854.99	7,582,854.99
2017-2018 Fixed Carry Forward	268,259.26	81,247.36	77,979.28
Total Indirect Costs	1,655,258.58	7,501,607.63	7,504,875.71
2017-2018 Direct Costs	69,266,827.36	63,461,732.21	63,461,732.21
2019-2020 Rate	2.39*	11.82*	11.83**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	75,584,592.05	69,455,136.94	69,455,136.94
Indirect costs based on rate ** multiplied by actual direct costs	1,806,471.75	8,209,597.19	8,216,542.70
2019-2020 Actual Indirect Costs	2,112,866.72	8,014,953.83	8,014,953.83
2017-2018 Fixed Carry Forward	268,259.26	81,247.36	77,979.28
Total Indirect Costs	1,844,607.46	7,933,706.47	7,936,974.55
Over/(Under) Recovery	-38,135.71	275,890.72	279,568.15

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	2,112,866.72	8,014,953.83	8,014,953.83
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-38,135.71	275,890.72	279,568.15
Total Projected Indirect 2021-2022 (Numerator)	2,151,002.43	7,739,063.11	7,735,385.68
Direct Costs	75,584,592.05	69,455,136.94	69,455,136.94
Rate for 2021-2022 **	2.85*	11.14*	11.14**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 70300  
Form R0418**

Spring Lake Public Schools  
345 HAMMOND ST  
SPRING LAKE, MI 49456

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	561,805.22	2,516,866.27	2,516,866.27
2017-2018 Fixed Carry Forward	40,139.30	-127,971.48	-128,274.71
Total Indirect Costs	521,665.92	2,644,837.75	2,645,140.98
2017-2018 Direct Costs	26,781,410.88	24,826,349.83	24,826,349.83
2019-2020 Rate	1.95*	10.65*	10.65**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	28,518,551.80	26,442,581.05	26,442,581.05
Indirect costs based on rate ** multiplied by actual direct costs	556,111.76	2,816,134.88	2,816,134.88
2019-2020 Actual Indirect Costs	595,034.23	2,671,004.98	2,671,004.98
2017-2018 Fixed Carry Forward	40,139.30	-127,971.48	-128,274.71
Total Indirect Costs	554,894.93	2,798,976.46	2,799,279.69
Over/(Under) Recovery	1,216.83	17,158.42	16,855.19

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	595,034.23	2,671,004.98	2,671,004.98
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	1,216.83	17,158.42	16,855.19
Total Projected Indirect 2021-2022 (Numerator)	593,817.40	2,653,846.56	2,654,149.79
Direct Costs	28,518,551.80	26,442,581.05	26,442,581.05
Rate for 2021-2022 **	2.08*	10.04*	10.04**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 70350  
Form R0418**

Zeeland Public Schools  
P.O. Box 110  
Zeeland, MI 49464

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,482,266.79	6,907,658.79	6,907,658.79
2017-2018 Fixed Carry Forward	326,229.83	-59,746.82	-59,243.94
Total Indirect Costs	1,156,036.96	6,967,405.61	6,966,902.73
2017-2018 Direct Costs	63,302,046.99	57,687,764.99	57,687,764.99
2019-2020 Rate	1.83*	12.08*	12.08**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	70,570,002.37	64,851,336.74	64,851,336.74
Indirect costs based on rate ** multiplied by actual direct costs	1,291,431.04	7,834,041.48	7,834,041.48
2019-2020 Actual Indirect Costs	1,752,140.86	7,275,493.49	7,275,493.49
2017-2018 Fixed Carry Forward	326,229.83	-59,746.82	-59,243.94
Total Indirect Costs	1,425,911.03	7,335,240.31	7,334,737.43
Over/(Under) Recovery	-134,479.99	498,801.17	499,304.05

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,752,140.86	7,275,493.49	7,275,493.49
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-134,479.99	498,801.17	499,304.05
Total Projected Indirect 2021-2022 (Numerator)	1,886,620.85	6,776,692.32	6,776,189.44
Direct Costs	70,570,002.37	64,851,336.74	64,851,336.74
Rate for 2021-2022 **	2.67*	10.45*	10.45**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 70901  
Form R0418**

Walden Green Montessori  
17339 ROOSEVELT RD  
SPRING LAKE, MI 49456

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	47,160.00	181,527.68	181,527.68
2017-2018 Fixed Carry Forward	14,024.38	0.00	16,898.85
Total Indirect Costs	33,135.62	181,527.68	164,628.83
2017-2018 Direct Costs	1,507,063.39	1,372,695.71	1,372,695.71
2019-2020 Rate	2.20*	13.22*	11.99**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,796,879.58	1,665,500.65	1,665,500.65
Indirect costs based on rate ** multiplied by actual direct costs	39,531.35	220,179.19	199,693.53
2019-2020 Actual Indirect Costs	47,160.00	178,538.93	178,538.93
2017-2018 Fixed Carry Forward	14,024.38	0.00	16,898.85
Total Indirect Costs	33,135.62	178,538.93	161,640.08
Over/(Under) Recovery	6,395.73	41,640.26	38,053.45

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	47,160.00	178,538.93	178,538.93
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	6,395.73	41,640.26	38,053.45
Total Projected Indirect 2021-2022 (Numerator)	40,764.27	136,898.67	140,485.48
Direct Costs	1,796,879.58	1,665,500.65	1,665,500.65
Rate for 2021-2022 **	2.27*	8.22*	8.44**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 70902  
Form R0418**

West MI Academy of Arts and Academics  
17350 HAZEL ST  
SPRING LAKE, MI 49456

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	46,275.53	237,795.32	237,795.32
2017-2018 Fixed Carry Forward	-12,540.27	-10,054.60	-10,054.60
Total Indirect Costs	58,815.80	247,849.92	247,849.92
2017-2018 Direct Costs	3,442,373.63	3,250,853.84	3,250,853.84
2019-2020 Rate	1.71*	7.62*	7.62**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,464,292.00	3,257,196.00	3,257,196.00
Indirect costs based on rate ** multiplied by actual direct costs	59,239.39	248,198.34	248,198.34
2019-2020 Actual Indirect Costs	93,475.00	300,571.00	300,571.00
2017-2018 Fixed Carry Forward	-12,540.27	-10,054.60	-10,054.60
Total Indirect Costs	106,015.27	310,625.60	310,625.60
Over/(Under) Recovery	-46,775.88	-62,427.26	-62,427.26

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	93,475.00	300,571.00	300,571.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-46,775.88	-62,427.26	-62,427.26
Total Projected Indirect 2021-2022 (Numerator)	140,250.88	362,998.26	362,998.26
Direct Costs	3,464,292.00	3,257,196.00	3,257,196.00
Rate for 2021-2022 **	4.05*	11.14*	11.14**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 70904  
Form R0418**

Black River Public School  
491 COLUMBIA AVE  
HOLLAND, MI 49423

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	301,817.19	947,516.26	947,516.26
2017-2018 Fixed Carry Forward	-7,534.62	-83,430.31	-83,737.96
Total Indirect Costs	309,351.81	1,030,946.57	1,031,254.22
2017-2018 Direct Costs	8,207,819.43	7,562,120.36	7,562,120.36
2019-2020 Rate	3.77*	13.63*	13.64**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	8,369,914.01	7,713,618.43	7,713,618.43
Indirect costs based on rate ** multiplied by actual direct costs	315,545.76	1,051,366.19	1,052,137.55
2019-2020 Actual Indirect Costs	350,745.73	1,007,041.31	1,007,041.31
2017-2018 Fixed Carry Forward	-7,534.62	-83,430.31	-83,737.96
Total Indirect Costs	358,280.35	1,090,471.62	1,090,779.27
Over/(Under) Recovery	-42,734.59	-39,105.43	-38,641.72

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	350,745.73	1,007,041.31	1,007,041.31
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-42,734.59	-39,105.43	-38,641.72
Total Projected Indirect 2021-2022 (Numerator)	393,480.32	1,046,146.74	1,045,683.03
Direct Costs	8,369,914.01	7,713,618.43	7,713,618.43
Rate for 2021-2022 **	4.70*	13.56*	13.56**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 70905  
Form R0418**

Vanderbilt Charter Academy  
301 WEST 16TH ST  
HOLLAND, MI 49423

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	192,264.00	1,100,594.00	1,100,594.00
2017-2018 Fixed Carry Forward	-2,783.10	0.00	0.00
Total Indirect Costs	195,047.10	1,100,594.00	1,100,594.00
2017-2018 Direct Costs	4,656,545.00	3,748,215.00	3,748,215.00
2019-2020 Rate	4.19*	29.36*	29.36**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	4,901,125.00	3,993,787.00	3,993,787.00
Indirect costs based on rate ** multiplied by actual direct costs	205,357.14	599,068.05	998,446.75
2019-2020 Actual Indirect Costs	195,496.00	1,102,834.00	1,102,834.00
2017-2018 Fixed Carry Forward	-2,783.10	0.00	0.00
Total Indirect Costs	198,279.10	1,102,834.00	1,102,834.00
Over/(Under) Recovery	7,078.04	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	195,496.00	1,102,834.00	1,102,834.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	7,078.04	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	188,417.96	1,102,834.00	1,102,834.00
Direct Costs	4,901,125.00	3,993,787.00	3,993,787.00
Rate for 2021-2022 **	3.84*	27.61*	27.61**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 70906  
Form R0418**

Eagle Crest Charter Academy  
11950 RILEY ST  
HOLLAND, MI 49424

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	443,977.00	1,526,227.00	1,526,227.00
2017-2018 Fixed Carry Forward	-64,264.45	0.00	0.00
Total Indirect Costs	508,241.45	1,526,227.00	1,526,227.00
2017-2018 Direct Costs	6,145,937.00	5,063,687.00	5,063,687.00
2019-2020 Rate	8.27*	30.14*	30.14**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,519,095.00	5,351,889.00	5,351,889.00
Indirect costs based on rate ** multiplied by actual direct costs	539,129.16	802,783.35	1,337,972.25
2019-2020 Actual Indirect Costs	447,075.00	1,614,281.00	1,614,281.00
2017-2018 Fixed Carry Forward	-64,264.45	0.00	0.00
Total Indirect Costs	511,339.45	1,614,281.00	1,614,281.00
Over/(Under) Recovery	27,789.71	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	447,075.00	1,614,281.00	1,614,281.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	27,789.71	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	419,285.29	1,614,281.00	1,614,281.00
Direct Costs	6,519,095.00	5,351,889.00	5,351,889.00
Rate for 2021-2022 **	6.43*	30.16*	30.16**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 70908  
Form R0418**

Innocademy  
8485 HOMESTEAD DR  
ZEELAND, MI 49464

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	110,649.90	607,400.26	607,400.26
2017-2018 Fixed Carry Forward	-30,585.69	0.00	0.00
Total Indirect Costs	141,235.59	607,400.26	607,400.26
2017-2018 Direct Costs	2,583,368.12	2,086,617.76	2,086,617.76
2019-2020 Rate	5.47*	29.11*	29.11**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,989,540.21	2,468,399.37	2,468,399.37
Indirect costs based on rate ** multiplied by actual direct costs	163,527.85	370,259.91	617,099.84
2019-2020 Actual Indirect Costs	70,427.18	591,568.02	591,568.02
2017-2018 Fixed Carry Forward	-30,585.69	0.00	0.00
Total Indirect Costs	101,012.87	591,568.02	591,568.02
Over/(Under) Recovery	62,514.98	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	70,427.18	591,568.02	591,568.02
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	62,514.98	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	7,912.20	591,568.02	591,568.02
Direct Costs	2,989,540.21	2,468,399.37	2,468,399.37
Rate for 2021-2022 **	0.26*	23.97*	23.97**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 70909  
Form R0418**

ICademy Global  
8485 HOMESTEAD DR  
ZEELAND, MI 49464

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	151,785.61	328,021.95	328,021.95
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	151,785.61	328,021.95	328,021.95
2017-2018 Direct Costs	1,389,459.50	1,213,223.16	1,213,223.16
2019-2020 Rate	10.92*	27.04*	27.04**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,769,826.51	1,585,323.29	1,585,323.29
Indirect costs based on rate ** multiplied by actual direct costs	193,265.05	237,798.49	396,330.82
2019-2020 Actual Indirect Costs	139,132.16	323,635.38	323,635.38
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	139,132.16	323,635.38	323,635.38
Over/(Under) Recovery	54,132.89	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	139,132.16	323,635.38	323,635.38
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	54,132.89	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	84,999.27	323,635.38	323,635.38
Direct Costs	1,769,826.51	1,585,323.29	1,585,323.29
Rate for 2021-2022 **	4.80*	20.41*	20.41**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 71050  
Form R0418**

Onaway Area Community School District  
4549 M 33  
ONAWAY, MI 49765

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	198,362.58	784,535.51	784,535.51
2017-2018 Fixed Carry Forward	5,378.28	0.00	15,246.87
Total Indirect Costs	192,984.30	784,535.51	769,288.64
2017-2018 Direct Costs	6,006,413.30	5,420,240.37	5,420,240.37
2019-2020 Rate	3.21*	14.47*	14.19**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,024,983.65	5,501,834.42	5,501,834.42
Indirect costs based on rate ** multiplied by actual direct costs	193,401.98	796,115.44	780,710.30
2019-2020 Actual Indirect Costs	216,069.63	739,218.86	739,218.86
2017-2018 Fixed Carry Forward	5,378.28	0.00	15,246.87
Total Indirect Costs	210,691.35	739,218.86	723,971.99
Over/(Under) Recovery	-17,289.37	56,896.58	56,738.31

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	216,069.63	739,218.86	739,218.86
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-17,289.37	56,896.58	56,738.31
Total Projected Indirect 2021-2022 (Numerator)	233,359.00	682,322.28	682,480.55
Direct Costs	6,024,983.65	5,501,834.42	5,501,834.42
Rate for 2021-2022 **	3.87*	12.40*	12.40**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 71060  
Form R0418**

Posen Consolidated School District No. 9  
P.O. Box 187  
Posen, MI 49776

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	101,912.62	292,935.14	292,935.14
2017-2018 Fixed Carry Forward	7,237.01	-7,915.66	-7,762.50
Total Indirect Costs	94,675.61	300,850.80	300,697.64
2017-2018 Direct Costs	2,151,642.41	1,960,619.89	1,960,619.89
2019-2020 Rate	4.40*	15.34*	15.34**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,229,616.35	2,049,972.09	2,049,972.09
Indirect costs based on rate ** multiplied by actual direct costs	98,103.12	307,495.81	314,465.72
2019-2020 Actual Indirect Costs	89,651.50	269,295.76	269,295.76
2017-2018 Fixed Carry Forward	7,237.01	-7,915.66	-7,762.50
Total Indirect Costs	82,414.49	277,211.42	277,058.26
Over/(Under) Recovery	15,688.63	0.00	37,407.46

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	89,651.50	269,295.76	269,295.76
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	15,688.63	0.00	37,407.46
Total Projected Indirect 2021-2022 (Numerator)	73,962.87	269,295.76	231,888.30
Direct Costs	2,229,616.35	2,049,972.09	2,049,972.09
Rate for 2021-2022 **	3.32*	13.14*	11.31**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 71080  
Form R0418**

Rogers City Area Schools  
1033 WEST HURON AVE STE B  
ROGERS CITY, MI 49779

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	123,032.34	628,872.17	628,872.17
2017-2018 Fixed Carry Forward	1,988.33	-24,520.44	-24,662.86
Total Indirect Costs	121,044.01	653,392.61	653,535.03
2017-2018 Direct Costs	5,402,829.04	4,896,989.21	4,896,989.21
2019-2020 Rate	2.24*	13.34*	13.35**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,696,370.56	5,168,661.77	5,168,661.77
Indirect costs based on rate ** multiplied by actual direct costs	127,598.70	689,499.48	690,016.35
2019-2020 Actual Indirect Costs	159,816.16	687,524.95	687,524.95
2017-2018 Fixed Carry Forward	1,988.33	-24,520.44	-24,662.86
Total Indirect Costs	157,827.83	712,045.39	712,187.81
Over/(Under) Recovery	-30,229.13	-22,545.91	-22,171.46

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	159,816.16	687,524.95	687,524.95
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-30,229.13	-22,545.91	-22,171.46
Total Projected Indirect 2021-2022 (Numerator)	190,045.29	710,070.86	709,696.41
Direct Costs	5,696,370.56	5,168,661.77	5,168,661.77
Rate for 2021-2022 **	3.34*	13.74*	13.73**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 71902  
Form R0418**

Presque Isle Academy  
P.O. Box 731  
ONAWAY, MI 49765

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	13,275.02	27,163.95	27,163.95
2017-2018 Fixed Carry Forward	12,911.51	0.00	0.00
Total Indirect Costs	363.51	27,163.95	27,163.95
2017-2018 Direct Costs	278,867.93	264,979.00	264,979.00
2019-2020 Rate	0.13*	10.25*	10.25**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	256,113.59	238,094.58	238,094.58
Indirect costs based on rate ** multiplied by actual direct costs	332.95	24,404.69	24,404.69
2019-2020 Actual Indirect Costs	12,311.07	30,330.08	30,330.08
2017-2018 Fixed Carry Forward	12,911.51	0.00	0.00
Total Indirect Costs	-600.44	30,330.08	30,330.08
Over/(Under) Recovery	933.39	-5,925.39	-5,925.39

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	12,311.07	30,330.08	30,330.08
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	933.39	-5,925.39	-5,925.39
Total Projected Indirect 2021-2022 (Numerator)	11,377.68	36,255.47	36,255.47
Direct Costs	256,113.59	238,094.58	238,094.58
Rate for 2021-2022 **	4.44*	15.23*	15.23**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 72000  
Form R0418**

C.O.O.R. ISD  
P.O. Box 827  
Roscommon, MI 48653

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	14,849.31	156,222.30	156,222.30
2017-2018 Fixed Carry Forward	103,180.46	134,121.90	134,121.90
Total Indirect Costs	-88,331.15	22,100.40	22,100.40
2017-2018 Direct Costs	8,133,448.24	7,992,075.25	7,992,075.25
2019-2020 Rate	0.00*	0.28*	0.28**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	11,065,189.99	10,903,728.18	10,903,728.18
Indirect costs based on rate ** multiplied by actual direct costs	0.00	30,530.44	30,530.44
2019-2020 Actual Indirect Costs	218,331.18	379,792.99	379,792.99
2017-2018 Fixed Carry Forward	103,180.46	134,121.90	134,121.90
Total Indirect Costs	115,150.72	245,671.09	245,671.09
Over/(Under) Recovery	0.00	-215,140.65	-215,140.65

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	218,331.18	379,792.99	379,792.99
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-215,140.65	-215,140.65
Total Projected Indirect 2021-2022 (Numerator)	218,331.18	594,933.64	594,933.64
Direct Costs	11,065,189.99	10,903,728.18	10,903,728.18
Rate for 2021-2022 **	1.97*	5.46*	5.46**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 72010  
Form R0418**

Roscommon Area Public Schools  
P.O. Box 825  
Roscommon, MI 48653

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	335,432.07	1,477,895.84	1,477,895.84
2017-2018 Fixed Carry Forward	41,422.77	0.00	-5,385.97
Total Indirect Costs	294,009.30	1,477,895.84	1,483,281.81
2017-2018 Direct Costs	10,815,376.68	9,672,912.91	9,672,912.91
2019-2020 Rate	2.72*	15.28*	15.33**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	10,391,835.28	9,300,756.16	9,300,756.16
Indirect costs based on rate ** multiplied by actual direct costs	282,657.92	1,395,113.42	1,425,805.92
2019-2020 Actual Indirect Costs	370,056.19	1,461,135.31	1,461,135.31
2017-2018 Fixed Carry Forward	41,422.77	0.00	-5,385.97
Total Indirect Costs	328,633.42	1,461,135.31	1,466,521.28
Over/(Under) Recovery	-45,975.50	0.00	-40,715.36

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	370,056.19	1,461,135.31	1,461,135.31
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-45,975.50	0.00	-40,715.36
Total Projected Indirect 2021-2022 (Numerator)	416,031.69	1,461,135.31	1,501,850.67
Direct Costs	10,391,835.28	9,300,756.16	9,300,756.16
Rate for 2021-2022 **	4.00*	15.71*	16.15**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 72020  
Form R0418**

Houghton Lake Community Schools  
6001 WEST HOUGHTON LAKE DR  
HOUGHTON LAKE, MI 48629

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	680,742.62	1,744,306.92	1,744,306.92
2017-2018 Fixed Carry Forward	-9,260.57	-37,149.95	-37,348.03
Total Indirect Costs	690,003.19	1,781,456.87	1,781,654.95
2017-2018 Direct Costs	14,280,341.53	13,216,777.23	13,216,777.23
2019-2020 Rate	4.83*	13.48*	13.48**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	14,272,008.75	13,141,297.96	13,141,297.96
Indirect costs based on rate ** multiplied by actual direct costs	689,338.02	1,771,446.97	1,771,446.97
2019-2020 Actual Indirect Costs	599,199.56	1,729,910.35	1,729,910.35
2017-2018 Fixed Carry Forward	-9,260.57	-37,149.95	-37,348.03
Total Indirect Costs	608,460.13	1,767,060.30	1,767,258.38
Over/(Under) Recovery	80,877.89	4,386.67	4,188.59

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	599,199.56	1,729,910.35	1,729,910.35
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	80,877.89	4,386.67	4,188.59
Total Projected Indirect 2021-2022 (Numerator)	518,321.67	1,725,523.68	1,725,721.76
Direct Costs	14,272,008.75	13,141,297.96	13,141,297.96
Rate for 2021-2022 **	3.63*	13.13*	13.13**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 72901  
Form R0418**

Charlton Heston Academy  
1350 N SAINT HELEN RD  
SAINT HELEN, MI 48656

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	91,634.00	658,695.00	658,695.00
2017-2018 Fixed Carry Forward	84,907.23	0.00	0.00
Total Indirect Costs	6,726.77	658,695.00	658,695.00
2017-2018 Direct Costs	5,214,773.00	4,647,712.00	4,647,712.00
2019-2020 Rate	0.13*	14.17*	14.17**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,039,713.32	5,486,601.51	5,486,601.51
Indirect costs based on rate ** multiplied by actual direct costs	7,851.63	777,451.43	777,451.43
2019-2020 Actual Indirect Costs	105,784.17	658,895.98	658,895.98
2017-2018 Fixed Carry Forward	84,907.23	0.00	0.00
Total Indirect Costs	20,876.94	658,895.98	658,895.98
Over/(Under) Recovery	-13,025.31	118,555.45	118,555.45

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	105,784.17	658,895.98	658,895.98
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-13,025.31	118,555.45	118,555.45
Total Projected Indirect 2021-2022 (Numerator)	118,809.48	540,340.53	540,340.53
Direct Costs	6,039,713.32	5,486,601.51	5,486,601.51
Rate for 2021-2022 **	1.97*	9.85*	9.85**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 73000  
Form R0418**

Saginaw ISD  
3933 Barnard Road  
Saginaw, MI 48603

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	3,252,344.96	4,953,424.92	4,953,424.92
2017-2018 Fixed Carry Forward	-67,168.61	123,829.17	127,694.06
Total Indirect Costs	3,319,513.57	4,829,595.75	4,825,730.86
2017-2018 Direct Costs	50,379,123.39	48,678,043.43	48,678,043.43
2019-2020 Rate	6.59*	9.92*	9.91**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	55,828,624.49	54,153,729.16	54,153,729.16
Indirect costs based on rate ** multiplied by actual direct costs	3,679,106.35	5,372,049.93	5,366,634.56
2019-2020 Actual Indirect Costs	4,043,367.91	5,718,263.24	5,718,263.24
2017-2018 Fixed Carry Forward	-67,168.61	123,829.17	127,694.06
Total Indirect Costs	4,110,536.52	5,594,434.07	5,590,569.18
Over/(Under) Recovery	-431,430.17	-222,384.14	-223,934.62

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	4,043,367.91	5,718,263.24	5,718,263.24
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-431,430.17	-222,384.14	-223,934.62
Total Projected Indirect 2021-2022 (Numerator)	4,474,798.08	5,940,647.38	5,942,197.86
Direct Costs	55,828,624.49	54,153,729.16	54,153,729.16
Rate for 2021-2022 **	8.02*	10.97*	10.97**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 73010  
Form R0418**

Saginaw, School District of the City of  
550 MILLARD ST  
SAGINAW, MI 48607

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	2,523,275.09	9,736,485.49	9,736,485.49
2017-2018 Fixed Carry Forward	-382,638.92	0.00	-1,014,258.49
Total Indirect Costs	2,905,914.01	9,736,485.49	10,750,743.98
2017-2018 Direct Costs	64,691,961.65	57,317,723.06	57,317,723.06
2019-2020 Rate	4.49*	16.99*	18.76**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	65,149,559.44	57,859,227.44	57,859,227.44
Indirect costs based on rate ** multiplied by actual direct costs	2,925,215.22	8,678,884.12	10,854,391.07
2019-2020 Actual Indirect Costs	2,478,995.85	9,589,513.28	9,589,513.28
2017-2018 Fixed Carry Forward	-382,638.92	0.00	-1,014,258.49
Total Indirect Costs	2,861,634.77	9,589,513.28	10,603,771.77
Over/(Under) Recovery	63,580.45	0.00	250,619.30

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	2,478,995.85	9,589,513.28	9,589,513.28
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	63,580.45	0.00	250,619.30
Total Projected Indirect 2021-2022 (Numerator)	2,415,415.40	9,589,513.28	9,338,893.98
Direct Costs	65,149,559.44	57,859,227.44	57,859,227.44
Rate for 2021-2022 **	3.71*	16.57*	16.14**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 73030  
Form R0418**

Carrollton Public Schools  
3211 CARLA DR  
SAGINAW, MI 48604

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	535,858.33	1,918,851.67	1,918,851.67
2017-2018 Fixed Carry Forward	-6,608.92	64,490.04	64,286.78
Total Indirect Costs	542,467.25	1,854,361.63	1,854,564.89
2017-2018 Direct Costs	21,001,029.30	19,618,035.96	19,618,035.96
2019-2020 Rate	2.58*	9.45*	9.45**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	22,388,447.80	20,860,362.58	20,860,362.58
Indirect costs based on rate ** multiplied by actual direct costs	577,621.95	1,971,304.26	1,971,304.26
2019-2020 Actual Indirect Costs	910,025.88	2,438,111.10	2,438,111.10
2017-2018 Fixed Carry Forward	-6,608.92	64,490.04	64,286.78
Total Indirect Costs	916,634.80	2,373,621.06	2,373,824.32
Over/(Under) Recovery	-339,012.85	-402,316.80	-402,520.06

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	910,025.88	2,438,111.10	2,438,111.10
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-339,012.85	-402,316.80	-402,520.06
Total Projected Indirect 2021-2022 (Numerator)	1,249,038.73	2,840,427.90	2,840,631.16
Direct Costs	22,388,447.80	20,860,362.58	20,860,362.58
Rate for 2021-2022 **	5.58*	13.62*	13.62**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 73040  
Form R0418**

Saginaw Township Community Schools  
P.O. Box 6278  
Saginaw, MI 48608

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,336,809.04	4,614,744.94	4,614,744.94
2017-2018 Fixed Carry Forward	206,263.87	156,219.06	156,219.06
Total Indirect Costs	1,130,545.17	4,458,525.88	4,458,525.88
2017-2018 Direct Costs	45,442,306.07	42,025,383.13	42,025,383.13
2019-2020 Rate	2.49*	10.61*	10.61**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	47,288,196.95	43,988,909.40	43,988,909.40
Indirect costs based on rate ** multiplied by actual direct costs	1,177,476.10	4,667,223.29	4,667,223.29
2019-2020 Actual Indirect Costs	1,288,408.21	4,431,155.99	4,431,155.99
2017-2018 Fixed Carry Forward	206,263.87	156,219.06	156,219.06
Total Indirect Costs	1,082,144.34	4,274,936.93	4,274,936.93
Over/(Under) Recovery	95,331.76	392,286.36	392,286.36

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,288,408.21	4,431,155.99	4,431,155.99
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	95,331.76	392,286.36	392,286.36
Total Projected Indirect 2021-2022 (Numerator)	1,193,076.45	4,038,869.63	4,038,869.63
Direct Costs	47,288,196.95	43,988,909.40	43,988,909.40
Rate for 2021-2022 **	2.52*	9.18*	9.18**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 73110  
Form R0418**

Chesaning Union Schools  
850 NORTH 4TH ST  
CHESANING, MI 48616

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	338,006.33	1,676,180.56	1,676,180.56
2017-2018 Fixed Carry Forward	32,058.77	-15,400.34	-15,400.34
Total Indirect Costs	305,947.56	1,691,580.90	1,691,580.90
2017-2018 Direct Costs	13,475,520.31	12,137,346.08	12,137,346.08
2019-2020 Rate	2.27*	13.94*	13.94**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	14,751,772.14	13,430,590.46	13,430,590.46
Indirect costs based on rate ** multiplied by actual direct costs	334,865.23	1,872,224.31	1,872,224.31
2019-2020 Actual Indirect Costs	351,269.48	1,672,451.16	1,672,451.16
2017-2018 Fixed Carry Forward	32,058.77	-15,400.34	-15,400.34
Total Indirect Costs	319,210.71	1,687,851.50	1,687,851.50
Over/(Under) Recovery	15,654.52	184,372.81	184,372.81

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	351,269.48	1,672,451.16	1,672,451.16
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	15,654.52	184,372.81	184,372.81
Total Projected Indirect 2021-2022 (Numerator)	335,614.96	1,488,078.35	1,488,078.35
Direct Costs	14,751,772.14	13,430,590.46	13,430,590.46
Rate for 2021-2022 **	2.28*	11.08*	11.08**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 73170  
Form R0418**

Birch Run Area Schools  
12450 CHURCH ST, SUITE 2  
BIRCH RUN, MI 48415

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	480,391.07	1,854,899.46	1,854,899.46
2017-2018 Fixed Carry Forward	75,162.46	-96,681.92	-96,179.95
Total Indirect Costs	405,228.61	1,951,581.38	1,951,079.41
2017-2018 Direct Costs	16,827,432.87	15,452,924.48	15,452,924.48
2019-2020 Rate	2.41*	12.63*	12.63**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	18,118,628.03	16,875,974.03	16,875,974.03
Indirect costs based on rate ** multiplied by actual direct costs	436,658.94	2,131,435.52	2,131,435.52
2019-2020 Actual Indirect Costs	484,632.89	1,727,286.89	1,727,286.89
2017-2018 Fixed Carry Forward	75,162.46	-96,681.92	-96,179.95
Total Indirect Costs	409,470.43	1,823,968.81	1,823,466.84
Over/(Under) Recovery	27,188.51	307,466.71	307,968.68

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	484,632.89	1,727,286.89	1,727,286.89
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	27,188.51	307,466.71	307,968.68
Total Projected Indirect 2021-2022 (Numerator)	457,444.38	1,419,820.18	1,419,318.21
Direct Costs	18,118,628.03	16,875,974.03	16,875,974.03
Rate for 2021-2022 **	2.52*	8.41*	8.41**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 73180  
Form R0418**

Bridgeport-Spaulding Community School District  
4691 BEARCAT BLVD  
BRIDGEPORT, MI 48722

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	490,978.11	2,081,580.22	2,081,580.22
2017-2018 Fixed Carry Forward	-29,979.35	0.00	146,412.58
Total Indirect Costs	520,957.46	2,081,580.22	1,935,167.64
2017-2018 Direct Costs	15,119,241.55	13,528,639.44	13,528,639.44
2019-2020 Rate	3.45*	15.39*	14.30**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	15,863,609.16	13,726,059.78	13,726,059.78
Indirect costs based on rate ** multiplied by actual direct costs	547,294.52	2,058,908.97	1,962,826.55
2019-2020 Actual Indirect Costs	459,288.36	2,596,837.74	2,596,837.74
2017-2018 Fixed Carry Forward	-29,979.35	0.00	146,412.58
Total Indirect Costs	489,267.71	2,596,837.74	2,450,425.16
Over/(Under) Recovery	58,026.81	0.00	-487,598.61

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	459,288.36	2,596,837.74	2,596,837.74
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	58,026.81	0.00	-487,598.61
Total Projected Indirect 2021-2022 (Numerator)	401,261.55	2,596,837.74	3,084,436.35
Direct Costs	15,863,609.16	13,726,059.78	13,726,059.78
Rate for 2021-2022 **	2.53*	18.92*	22.47**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 73190  
Form R0418**

Frankenmuth School District  
525 EAST GENESEE ST  
FRANKENMUTH, MI 48734

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	510,889.20	1,714,283.01	1,714,283.01
2017-2018 Fixed Carry Forward	45,365.48	0.00	-48,906.39
Total Indirect Costs	465,523.72	1,714,283.01	1,763,189.40
2017-2018 Direct Costs	11,976,797.10	10,773,403.29	10,773,403.29
2019-2020 Rate	3.89*	15.91*	16.37**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	13,307,921.44	11,982,273.64	11,982,273.64
Indirect costs based on rate ** multiplied by actual direct costs	517,678.14	1,797,341.05	1,961,498.19
2019-2020 Actual Indirect Costs	607,503.68	1,933,151.48	1,933,151.48
2017-2018 Fixed Carry Forward	45,365.48	0.00	-48,906.39
Total Indirect Costs	562,138.20	1,933,151.48	1,982,057.87
Over/(Under) Recovery	-44,460.06	0.00	-20,559.68

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	607,503.68	1,933,151.48	1,933,151.48
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-44,460.06	0.00	-20,559.68
Total Projected Indirect 2021-2022 (Numerator)	651,963.74	1,933,151.48	1,953,711.16
Direct Costs	13,307,921.44	11,982,273.64	11,982,273.64
Rate for 2021-2022 **	4.90*	16.13*	16.31**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 73200  
Form R0418**

Freeland Community School District  
710 POWLEY DR  
FREELAND, MI 48623

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	607,178.09	2,166,051.02	2,166,051.02
2017-2018 Fixed Carry Forward	-103,413.49	-219,090.78	-218,723.73
Total Indirect Costs	710,591.58	2,385,141.80	2,384,774.75
2017-2018 Direct Costs	16,799,913.64	15,241,040.71	15,241,040.71
2019-2020 Rate	4.23*	15.65*	15.65**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	18,821,476.03	17,337,102.97	17,337,102.97
Indirect costs based on rate ** multiplied by actual direct costs	796,148.44	2,600,565.45	2,713,256.61
2019-2020 Actual Indirect Costs	638,483.98	2,122,857.04	2,122,857.04
2017-2018 Fixed Carry Forward	-103,413.49	-219,090.78	-218,723.73
Total Indirect Costs	741,897.47	2,341,947.82	2,341,580.77
Over/(Under) Recovery	54,250.97	0.00	371,675.84

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	638,483.98	2,122,857.04	2,122,857.04
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	54,250.97	0.00	371,675.84
Total Projected Indirect 2021-2022 (Numerator)	584,233.01	2,122,857.04	1,751,181.20
Direct Costs	18,821,476.03	17,337,102.97	17,337,102.97
Rate for 2021-2022 **	3.10*	12.24*	10.10**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 73210  
Form R0418**

Hemlock Public School District  
PO Box 260  
Hemlock, MI 48626

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	444,869.22	1,641,573.83	1,641,573.83
2017-2018 Fixed Carry Forward	-10,857.96	0.00	-25,163.66
Total Indirect Costs	455,727.18	1,641,573.83	1,666,737.49
2017-2018 Direct Costs	11,379,195.05	10,182,490.44	10,182,490.44
2019-2020 Rate	4.00*	16.12*	16.37**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	11,897,622.74	10,751,745.49	10,751,745.49
Indirect costs based on rate ** multiplied by actual direct costs	475,904.91	1,612,761.82	1,760,060.74
2019-2020 Actual Indirect Costs	517,124.04	1,663,001.29	1,663,001.29
2017-2018 Fixed Carry Forward	-10,857.96	0.00	-25,163.66
Total Indirect Costs	527,982.00	1,663,001.29	1,688,164.95
Over/(Under) Recovery	-52,077.09	0.00	71,895.79

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	517,124.04	1,663,001.29	1,663,001.29
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-52,077.09	0.00	71,895.79
Total Projected Indirect 2021-2022 (Numerator)	569,201.13	1,663,001.29	1,591,105.50
Direct Costs	11,897,622.74	10,751,745.49	10,751,745.49
Rate for 2021-2022 **	4.78*	15.47*	14.80**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 73230  
Form R0418**

Merrill Community Schools  
555 WEST ALICE ST  
MERRILL, MI 48637

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	205,854.80	820,174.52	820,174.52
2017-2018 Fixed Carry Forward	-2,963.08	-24,562.56	-24,467.73
Total Indirect Costs	208,817.88	844,737.08	844,642.25
2017-2018 Direct Costs	6,239,822.83	5,625,503.11	5,625,503.11
2019-2020 Rate	3.35*	15.02*	15.01**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,907,073.75	5,227,337.45	5,227,337.45
Indirect costs based on rate ** multiplied by actual direct costs	197,886.97	784,100.62	784,623.35
2019-2020 Actual Indirect Costs	154,570.41	834,306.71	834,306.71
2017-2018 Fixed Carry Forward	-2,963.08	-24,562.56	-24,467.73
Total Indirect Costs	157,533.49	858,869.27	858,774.44
Over/(Under) Recovery	40,353.48	0.00	-74,151.09

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	154,570.41	834,306.71	834,306.71
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	40,353.48	0.00	-74,151.09
Total Projected Indirect 2021-2022 (Numerator)	114,216.93	834,306.71	908,457.80
Direct Costs	5,907,073.75	5,227,337.45	5,227,337.45
Rate for 2021-2022 **	1.93*	15.96*	17.38**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 73240  
Form R0418**

St. Charles Community Schools  
891 WEST WALNUT ST  
SAINT CHARLES, MI 48655

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	356,640.44	1,058,362.04	1,058,362.04
2017-2018 Fixed Carry Forward	-15,250.55	-96,245.81	-96,245.81
Total Indirect Costs	371,890.99	1,154,607.85	1,154,607.85
2017-2018 Direct Costs	9,094,906.73	8,393,185.13	8,393,185.13
2019-2020 Rate	4.09*	13.76*	13.76**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	9,433,995.11	8,701,139.61	8,701,139.61
Indirect costs based on rate ** multiplied by actual direct costs	385,850.40	1,197,276.81	1,197,276.81
2019-2020 Actual Indirect Costs	435,365.66	1,168,221.16	1,168,221.16
2017-2018 Fixed Carry Forward	-15,250.55	-96,245.81	-96,245.81
Total Indirect Costs	450,616.21	1,264,466.97	1,264,466.97
Over/(Under) Recovery	-64,765.81	-67,190.16	-67,190.16

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	435,365.66	1,168,221.16	1,168,221.16
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-64,765.81	-67,190.16	-67,190.16
Total Projected Indirect 2021-2022 (Numerator)	500,131.47	1,235,411.32	1,235,411.32
Direct Costs	9,433,995.11	8,701,139.61	8,701,139.61
Rate for 2021-2022 **	5.30*	14.20*	14.20**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 73255  
Form R0418**

Swan Valley School District  
8380 OHERN RD  
SAGINAW, MI 48609

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	499,600.95	1,901,079.96	1,901,079.96
2017-2018 Fixed Carry Forward	-4,920.07	47,864.41	48,043.57
Total Indirect Costs	504,521.02	1,853,215.55	1,853,036.39
2017-2018 Direct Costs	15,993,590.13	14,592,111.12	14,592,111.12
2019-2020 Rate	3.15*	12.70*	12.70**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	16,824,108.99	15,343,789.34	15,343,789.34
Indirect costs based on rate ** multiplied by actual direct costs	529,959.43	1,948,661.25	1,948,661.25
2019-2020 Actual Indirect Costs	578,126.53	2,058,446.18	2,058,446.18
2017-2018 Fixed Carry Forward	-4,920.07	47,864.41	48,043.57
Total Indirect Costs	583,046.60	2,010,581.77	2,010,402.61
Over/(Under) Recovery	-53,087.17	-61,920.52	-61,741.36

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	578,126.53	2,058,446.18	2,058,446.18
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-53,087.17	-61,920.52	-61,741.36
Total Projected Indirect 2021-2022 (Numerator)	631,213.70	2,120,366.70	2,120,187.54
Direct Costs	16,824,108.99	15,343,789.34	15,343,789.34
Rate for 2021-2022 **	3.75*	13.82*	13.82**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 73900  
Form R0418**

Saginaw Covenant Academy  
508 S WASHINGTON AVE  
SAGINAW, MI 48607

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	859,992.94	766,672.66	766,672.66
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2019-2020 Actual Indirect Costs	37,166.78	130,487.06	130,487.06
Total Indirect Costs	37,166.78	130,487.06	130,487.06
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	37,166.78	130,487.06	130,487.06
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	37,166.78	130,487.06	130,487.06
Direct Costs	859,992.94	766,672.66	766,672.66
Rate for 2021-2022 **	4.32*	17.02*	17.02**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 73901  
Form R0418**

The Woodley Leadership Academy  
1300 MALZAHN ST  
SAGINAW, MI 48602

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,683,902.86	1,339,426.35	1,339,426.35
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2019-2020 Actual Indirect Costs	22,200.58	366,677.09	366,677.09
Total Indirect Costs	22,200.58	366,677.09	366,677.09
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	22,200.58	366,677.09	366,677.09
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	22,200.58	366,677.09	366,677.09
Direct Costs	1,683,902.86	1,339,426.35	1,339,426.35
Rate for 2021-2022 **	1.32*	27.38*	27.38**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 73908  
Form R0418**

Saginaw Preparatory Academy  
5173 LODGE ST  
SAGINAW, MI 48601

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	130,253.38	461,495.09	461,495.09
2017-2018 Fixed Carry Forward	2,907.22	-35,931.95	-35,989.54
Total Indirect Costs	127,346.16	497,427.04	497,484.63
2017-2018 Direct Costs	3,191,209.05	2,859,967.34	2,859,967.34
2019-2020 Rate	3.99*	17.39*	17.39**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,860,973.21	2,591,097.40	2,591,097.40
Indirect costs based on rate ** multiplied by actual direct costs	114,152.83	388,664.61	450,591.84
2019-2020 Actual Indirect Costs	117,062.47	386,938.28	386,938.28
2017-2018 Fixed Carry Forward	2,907.22	-35,931.95	-35,989.54
Total Indirect Costs	114,155.25	422,870.23	422,927.82
Over/(Under) Recovery	-2.42	0.00	27,664.02

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	117,062.47	386,938.28	386,938.28
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-2.42	0.00	27,664.02
Total Projected Indirect 2021-2022 (Numerator)	117,064.89	386,938.28	359,274.26
Direct Costs	2,860,973.21	2,591,097.40	2,591,097.40
Rate for 2021-2022 **	4.09*	14.93*	13.87**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 73909  
Form R0418**

Francis Reh PSA  
2201 OWEN ST  
SAGINAW, MI 48601

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	270,083.14	939,433.58	939,433.58
2017-2018 Fixed Carry Forward	-21,270.25	0.00	-72,284.95
Total Indirect Costs	291,353.39	939,433.58	1,011,718.53
2017-2018 Direct Costs	4,578,947.53	3,909,597.09	3,909,597.09
2019-2020 Rate	6.36*	24.03*	25.88**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	4,968,086.44	4,360,423.62	4,360,423.62
Indirect costs based on rate ** multiplied by actual direct costs	315,970.30	654,063.54	1,090,105.91
2019-2020 Actual Indirect Costs	301,799.60	909,462.42	909,462.42
2017-2018 Fixed Carry Forward	-21,270.25	0.00	-72,284.95
Total Indirect Costs	323,069.85	909,462.42	981,747.37
Over/(Under) Recovery	-7,099.55	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	301,799.60	909,462.42	909,462.42
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-7,099.55	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	308,899.15	909,462.42	909,462.42
Direct Costs	4,968,086.44	4,360,423.62	4,360,423.62
Rate for 2021-2022 **	6.22*	20.86*	20.86**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 73910  
Form R0418**

North Saginaw Charter Academy  
2332 TRAUTNER DR  
SAGINAW, MI 48604

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	197,384.00	1,346,365.00	1,346,365.00
2017-2018 Fixed Carry Forward	4,282.85	0.00	0.00
Total Indirect Costs	193,101.15	1,346,365.00	1,346,365.00
2017-2018 Direct Costs	5,995,655.00	4,846,674.00	4,846,674.00
2019-2020 Rate	3.22*	27.78*	27.78**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,802,996.00	5,655,789.00	5,655,789.00
Indirect costs based on rate ** multiplied by actual direct costs	219,056.47	848,368.35	1,413,947.25
2019-2020 Actual Indirect Costs	216,103.00	1,363,310.00	1,363,310.00
2017-2018 Fixed Carry Forward	4,282.85	0.00	0.00
Total Indirect Costs	211,820.15	1,363,310.00	1,363,310.00
Over/(Under) Recovery	7,236.32	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	216,103.00	1,363,310.00	1,363,310.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	7,236.32	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	208,866.68	1,363,310.00	1,363,310.00
Direct Costs	6,802,996.00	5,655,789.00	5,655,789.00
Rate for 2021-2022 **	3.07*	24.10*	24.10**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 73912  
Form R0418**

International Academy of Saginaw  
1944 IOWA AVE  
SAGINAW, MI 48601

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	182,347.01	647,214.44	647,214.44
2017-2018 Fixed Carry Forward	-7,348.75	0.00	0.00
Total Indirect Costs	189,695.76	647,214.44	647,214.44
2017-2018 Direct Costs	2,547,215.87	2,082,348.44	2,082,348.44
2019-2020 Rate	7.45*	31.08*	31.08**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,844,293.52	1,392,615.40	1,392,615.40
Indirect costs based on rate ** multiplied by actual direct costs	137,399.87	208,892.31	348,153.85
2019-2020 Actual Indirect Costs	148,024.07	599,702.19	599,702.19
2017-2018 Fixed Carry Forward	-7,348.75	0.00	0.00
Total Indirect Costs	155,372.82	599,702.19	599,702.19
Over/(Under) Recovery	-17,972.95	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	148,024.07	599,702.19	599,702.19
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-17,972.95	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	165,997.02	599,702.19	599,702.19
Direct Costs	1,844,293.52	1,392,615.40	1,392,615.40
Rate for 2021-2022 **	9.00*	43.06*	43.06**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 74000  
Form R0418**

St. Clair County RESA  
P.O. Box 1500  
Marysville, MI 48040

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	6,820,416.91	8,684,635.39	8,684,635.39
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	6,820,416.91	8,684,635.39	8,684,635.39
2017-2018 Direct Costs	27,657,243.74	25,793,025.26	25,793,025.26
2019-2020 Rate	24.66*	33.67*	33.67**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	29,369,244.00	27,618,394.43	27,618,394.43
Indirect costs based on rate ** multiplied by actual direct costs	4,405,386.60	4,142,759.16	6,904,598.61
2019-2020 Actual Indirect Costs	6,484,579.37	8,235,428.94	8,235,428.94
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	6,484,579.37	8,235,428.94	8,235,428.94
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	6,484,579.37	8,235,428.94	8,235,428.94
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	6,484,579.37	8,235,428.94	8,235,428.94
Direct Costs	29,369,244.00	27,618,394.43	27,618,394.43
Rate for 2021-2022 **	22.08*	29.82*	29.82**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 74010  
Form R0418**

Port Huron Area School District  
2720 Riverside Drive  
Port Huron, MI 48060

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	3,159,898.17	10,110,368.62	10,110,368.62
2017-2018 Fixed Carry Forward	-421,671.86	-1,197,256.14	-1,127,237.93
Total Indirect Costs	3,581,570.03	11,307,624.76	11,237,606.55
2017-2018 Direct Costs	81,076,755.61	74,029,173.43	74,029,173.43
2019-2020 Rate	4.42*	15.27*	15.18**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	77,929,807.71	71,432,313.67	71,432,313.67
Indirect costs based on rate ** multiplied by actual direct costs	3,444,497.50	10,714,847.05	10,843,425.22
2019-2020 Actual Indirect Costs	3,065,361.78	10,135,580.78	10,135,580.78
2017-2018 Fixed Carry Forward	-421,671.86	-1,197,256.14	-1,127,237.93
Total Indirect Costs	3,487,033.64	11,332,836.92	11,262,818.71
Over/(Under) Recovery	-42,536.14	0.00	-419,393.49

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	3,065,361.78	10,135,580.78	10,135,580.78
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-42,536.14	0.00	-419,393.49
Total Projected Indirect 2021-2022 (Numerator)	3,107,897.92	10,135,580.78	10,554,974.27
Direct Costs	77,929,807.71	71,432,313.67	71,432,313.67
Rate for 2021-2022 **	3.99*	14.19*	14.78**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 74030  
Form R0418**

Algonac Community School District  
5200 TAFT RD  
CLAY, MI 48001

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	235,719.19	1,763,715.11	1,763,715.11
2017-2018 Fixed Carry Forward	-29,681.24	20,161.34	20,626.91
Total Indirect Costs	265,400.43	1,743,553.77	1,743,088.20
2017-2018 Direct Costs	14,670,652.61	13,142,656.69	13,142,656.69
2019-2020 Rate	1.81*	13.27*	13.26**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	15,181,333.99	13,503,155.64	13,503,155.64
Indirect costs based on rate ** multiplied by actual direct costs	274,782.15	1,791,868.75	1,790,518.44
2019-2020 Actual Indirect Costs	213,811.62	1,891,989.97	1,891,989.97
2017-2018 Fixed Carry Forward	-29,681.24	20,161.34	20,626.91
Total Indirect Costs	243,492.86	1,871,828.63	1,871,363.06
Over/(Under) Recovery	31,289.29	-79,959.88	-80,844.62

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	213,811.62	1,891,989.97	1,891,989.97
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	31,289.29	-79,959.88	-80,844.62
Total Projected Indirect 2021-2022 (Numerator)	182,522.33	1,971,949.85	1,972,834.59
Direct Costs	15,181,333.99	13,503,155.64	13,503,155.64
Rate for 2021-2022 **	1.20*	14.60*	14.61**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 74040  
Form R0418**

Capac Community Schools  
541 N GLASSFORD ST  
Capac, MI 48014

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	402,922.87	1,311,779.71	1,311,779.71
2017-2018 Fixed Carry Forward	-66,506.50	0.00	-78,330.41
Total Indirect Costs	469,429.37	1,311,779.71	1,390,110.12
2017-2018 Direct Costs	8,701,132.67	7,792,275.83	7,792,275.83
2019-2020 Rate	5.40*	16.83*	17.84**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	8,568,666.33	7,775,571.63	7,775,571.63
Indirect costs based on rate ** multiplied by actual direct costs	462,707.98	1,166,335.74	1,387,161.98
2019-2020 Actual Indirect Costs	361,903.83	1,154,998.53	1,154,998.53
2017-2018 Fixed Carry Forward	-66,506.50	0.00	-78,330.41
Total Indirect Costs	428,410.33	1,154,998.53	1,233,328.94
Over/(Under) Recovery	34,297.65	0.00	153,833.04

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	361,903.83	1,154,998.53	1,154,998.53
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	34,297.65	0.00	153,833.04
Total Projected Indirect 2021-2022 (Numerator)	327,606.18	1,154,998.53	1,001,165.49
Direct Costs	8,568,666.33	7,775,571.63	7,775,571.63
Rate for 2021-2022 **	3.82*	14.85*	12.88**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 74050  
Form R0418**

East China School District  
1585 MEISNER RD  
EAST CHINA, MI 48054

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,269,650.51	4,842,780.93	4,842,780.93
2017-2018 Fixed Carry Forward	67,365.74	-134,699.87	-134,240.10
Total Indirect Costs	1,202,284.77	4,977,480.80	4,977,021.03
2017-2018 Direct Costs	39,102,260.02	36,263,936.58	36,263,936.58
2019-2020 Rate	3.07*	13.73*	13.72**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	39,436,817.25	36,988,652.65	36,988,652.65
Indirect costs based on rate ** multiplied by actual direct costs	1,210,710.29	5,078,542.01	5,074,843.14
2019-2020 Actual Indirect Costs	1,437,534.99	4,553,600.06	4,553,600.06
2017-2018 Fixed Carry Forward	67,365.74	-134,699.87	-134,240.10
Total Indirect Costs	1,370,169.25	4,688,299.93	4,687,840.16
Over/(Under) Recovery	-159,458.96	390,242.08	387,002.98

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,437,534.99	4,553,600.06	4,553,600.06
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-159,458.96	390,242.08	387,002.98
Total Projected Indirect 2021-2022 (Numerator)	1,596,993.95	4,163,357.98	4,166,597.08
Direct Costs	39,436,817.25	36,988,652.65	36,988,652.65
Rate for 2021-2022 **	4.05*	11.26*	11.26**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 74100  
Form R0418**

Marysville Public Schools  
495 East Huron Blvd.  
MARYSVILLE, MI 48040

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	744,902.97	3,101,742.31	3,101,742.31
2017-2018 Fixed Carry Forward	-26,280.89	-19,258.05	-40,116.81
Total Indirect Costs	771,183.86	3,121,000.36	3,141,859.12
2017-2018 Direct Costs	25,005,511.32	22,648,671.98	22,648,671.98
2019-2020 Rate	3.08*	13.78*	13.87**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	25,000,506.89	22,524,626.17	22,524,626.17
Indirect costs based on rate ** multiplied by actual direct costs	770,015.61	3,103,893.49	3,124,165.65
2019-2020 Actual Indirect Costs	730,375.04	3,206,255.76	3,206,255.76
2017-2018 Fixed Carry Forward	-26,280.89	-19,258.05	-40,116.81
Total Indirect Costs	756,655.93	3,225,513.81	3,246,372.57
Over/(Under) Recovery	13,359.68	-121,620.32	-122,206.92

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	730,375.04	3,206,255.76	3,206,255.76
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	13,359.68	-121,620.32	-122,206.92
Total Projected Indirect 2021-2022 (Numerator)	717,015.36	3,327,876.08	3,328,462.68
Direct Costs	25,000,506.89	22,524,626.17	22,524,626.17
Rate for 2021-2022 **	2.87*	14.77*	14.78**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 74120  
Form R0418**

Memphis Community Schools  
P.O. Box 201  
Memphis, MI 48041

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	395,562.55	953,930.41	953,930.41
2017-2018 Fixed Carry Forward	-40,526.80	-84,001.39	-84,010.80
Total Indirect Costs	436,089.35	1,037,931.80	1,037,941.21
2017-2018 Direct Costs	8,372,628.41	7,814,260.55	7,814,260.55
2019-2020 Rate	5.21*	13.28*	13.28**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	8,124,535.93	7,604,206.09	7,604,206.09
Indirect costs based on rate ** multiplied by actual direct costs	423,288.32	1,009,838.57	1,009,838.57
2019-2020 Actual Indirect Costs	449,386.20	969,716.04	969,716.04
2017-2018 Fixed Carry Forward	-40,526.80	-84,001.39	-84,010.80
Total Indirect Costs	489,913.00	1,053,717.43	1,053,726.84
Over/(Under) Recovery	-66,624.68	-43,878.86	-43,888.27

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	449,386.20	969,716.04	969,716.04
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-66,624.68	-43,878.86	-43,888.27
Total Projected Indirect 2021-2022 (Numerator)	516,010.88	1,013,594.90	1,013,604.31
Direct Costs	8,124,535.93	7,604,206.09	7,604,206.09
Rate for 2021-2022 **	6.35*	13.33*	13.33**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 74130  
Form R0418**

Yale Public Schools  
198 SCHOOL DR  
YALE, MI 48097

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	701,912.77	2,246,506.90	2,246,506.90
2017-2018 Fixed Carry Forward	-38,048.22	63,281.23	62,135.48
Total Indirect Costs	739,960.99	2,183,225.67	2,184,371.42
2017-2018 Direct Costs	17,787,629.59	16,243,035.46	16,243,035.46
2019-2020 Rate	4.16*	13.44*	13.45**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	17,672,415.66	16,123,889.53	16,123,889.53
Indirect costs based on rate ** multiplied by actual direct costs	735,172.49	2,167,050.75	2,168,663.14
2019-2020 Actual Indirect Costs	711,219.36	2,259,745.49	2,259,745.49
2017-2018 Fixed Carry Forward	-38,048.22	63,281.23	62,135.48
Total Indirect Costs	749,267.58	2,196,464.26	2,197,610.01
Over/(Under) Recovery	-14,095.09	-29,413.51	-28,946.87

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	711,219.36	2,259,745.49	2,259,745.49
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-14,095.09	-29,413.51	-28,946.87
Total Projected Indirect 2021-2022 (Numerator)	725,314.45	2,289,159.00	2,288,692.36
Direct Costs	17,672,415.66	16,123,889.53	16,123,889.53
Rate for 2021-2022 **	4.10*	14.20*	14.19**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 74900  
Form R0418**

East Shore Leadership Academy  
1403 7TH ST  
PORT HURON, MI 48060

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	40,609.89	371,678.74	371,678.74
2017-2018 Fixed Carry Forward	8,071.71	0.00	-47,181.62
Total Indirect Costs	32,538.18	371,678.74	418,860.36
2017-2018 Direct Costs	1,696,222.89	1,365,154.04	1,365,154.04
2019-2020 Rate	1.92*	27.23*	30.68**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,757,023.30	1,400,056.64	1,400,056.64
Indirect costs based on rate ** multiplied by actual direct costs	33,734.85	210,008.50	350,014.16
2019-2020 Actual Indirect Costs	18,446.58	375,413.24	375,413.24
2017-2018 Fixed Carry Forward	8,071.71	0.00	-47,181.62
Total Indirect Costs	10,374.87	375,413.24	422,594.86
Over/(Under) Recovery	23,359.98	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	18,446.58	375,413.24	375,413.24
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	23,359.98	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	-4,913.40	375,413.24	375,413.24
Direct Costs	1,757,023.30	1,400,056.64	1,400,056.64
Rate for 2021-2022 **	0.00*	26.81*	26.81**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 74903  
Form R0418**

Landmark Academy  
4800 LAPEER RD  
KIMBALL, MI 48074

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	336,623.79	837,912.50	837,912.50
2017-2018 Fixed Carry Forward	79,846.09	0.00	124,957.32
Total Indirect Costs	256,777.70	837,912.50	712,955.18
2017-2018 Direct Costs	5,426,454.01	4,925,165.30	4,925,165.30
2019-2020 Rate	4.73*	17.01*	14.48**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,682,722.91	5,130,815.59	5,130,815.59
Indirect costs based on rate ** multiplied by actual direct costs	268,792.79	769,622.34	742,942.10
2019-2020 Actual Indirect Costs	362,559.37	914,466.69	914,466.69
2017-2018 Fixed Carry Forward	79,846.09	0.00	124,957.32
Total Indirect Costs	282,713.28	914,466.69	789,509.37
Over/(Under) Recovery	-13,920.49	0.00	-46,567.27

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	362,559.37	914,466.69	914,466.69
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-13,920.49	0.00	-46,567.27
Total Projected Indirect 2021-2022 (Numerator)	376,479.86	914,466.69	961,033.96
Direct Costs	5,682,722.91	5,130,815.59	5,130,815.59
Rate for 2021-2022 **	6.62*	17.82*	18.73**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 74911  
Form R0418**

St. Clair County Intervention Academy  
1170 MICHIGAN RD  
PORT HURON, MI 48060

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	111,727.65	147,848.39	147,848.39
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	111,727.65	147,848.39	147,848.39
2017-2018 Direct Costs	608,172.58	572,051.84	572,051.84
2019-2020 Rate	18.37*	25.85*	25.85**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	617,757.97	577,063.11	577,063.11
Indirect costs based on rate ** multiplied by actual direct costs	92,663.70	86,559.47	144,265.78
2019-2020 Actual Indirect Costs	106,329.66	147,024.52	147,024.52
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	106,329.66	147,024.52	147,024.52
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	106,329.66	147,024.52	147,024.52
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	106,329.66	147,024.52	147,024.52
Direct Costs	617,757.97	577,063.11	577,063.11
Rate for 2021-2022 **	17.21*	25.48*	25.48**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 74912  
Form R0418**

Virtual Learning Academy of St. Clair County  
499 Range Road  
Marysville, MI 48040

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	190,109.90	307,967.79	307,967.79
2017-2018 Fixed Carry Forward	-22,767.12	0.00	-29,867.27
Total Indirect Costs	212,877.02	307,967.79	337,835.06
2017-2018 Direct Costs	1,265,137.28	1,147,279.39	1,147,279.39
2019-2020 Rate	16.83*	26.84*	29.45**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,096,778.30	980,888.77	980,888.77
Indirect costs based on rate ** multiplied by actual direct costs	164,516.75	147,133.32	245,222.19
2019-2020 Actual Indirect Costs	137,039.83	252,929.36	252,929.36
2017-2018 Fixed Carry Forward	-22,767.12	0.00	-29,867.27
Total Indirect Costs	159,806.95	252,929.36	282,796.63
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	137,039.83	252,929.36	252,929.36
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	137,039.83	252,929.36	252,929.36
Direct Costs	1,096,778.30	980,888.77	980,888.77
Rate for 2021-2022 **	12.49*	25.79*	25.79**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 74914  
Form R0418**

Blue Water Middle College  
323 Erie Street  
Port Huron, MI 48060

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	73,063.27	79,589.27	79,589.27
2017-2018 Fixed Carry Forward	9,233.55	15,702.86	15,702.86
Total Indirect Costs	63,829.72	63,886.41	63,886.41
2017-2018 Direct Costs	3,529,753.01	3,523,227.01	3,523,227.01
2019-2020 Rate	1.81*	1.81*	1.81**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,538,371.18	3,529,552.18	3,529,552.18
Indirect costs based on rate ** multiplied by actual direct costs	64,044.52	63,884.89	63,884.89
2019-2020 Actual Indirect Costs	71,541.17	80,360.17	80,360.17
2017-2018 Fixed Carry Forward	9,233.55	15,702.86	15,702.86
Total Indirect Costs	62,307.62	64,657.31	64,657.31
Over/(Under) Recovery	1,736.90	-772.42	-772.42

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	71,541.17	80,360.17	80,360.17
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	1,736.90	-772.42	-772.42
Total Projected Indirect 2021-2022 (Numerator)	69,804.27	81,132.59	81,132.59
Direct Costs	3,538,371.18	3,529,552.18	3,529,552.18
Rate for 2021-2022 **	1.97*	2.30*	2.30**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 75000  
Form R0418**

St. Joseph County ISD  
62445 Shimmel Road  
Centreville, MI 49032

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	2,128,609.53	2,531,116.62	2,531,116.62
2017-2018 Fixed Carry Forward	0.00	0.00	505,213.60
Total Indirect Costs	2,128,609.53	2,531,116.62	2,025,903.02
2017-2018 Direct Costs	16,642,024.40	16,239,517.31	16,239,517.31
2019-2020 Rate	12.79*	15.59*	12.48**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	18,245,231.98	17,836,196.87	17,836,196.87
Indirect costs based on rate ** multiplied by actual direct costs	2,333,565.17	2,675,429.53	2,225,957.37
2019-2020 Actual Indirect Costs	2,453,082.83	2,862,117.94	2,862,117.94
2017-2018 Fixed Carry Forward	0.00	0.00	505,213.60
Total Indirect Costs	2,453,082.83	2,862,117.94	2,356,904.34
Over/(Under) Recovery	-119,517.66	0.00	-130,946.97

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	2,453,082.83	2,862,117.94	2,862,117.94
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-119,517.66	0.00	-130,946.97
Total Projected Indirect 2021-2022 (Numerator)	2,572,600.49	2,862,117.94	2,993,064.91
Direct Costs	18,245,231.98	17,836,196.87	17,836,196.87
Rate for 2021-2022 **	14.10*	16.05*	16.78**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 75010  
Form R0418**

Sturgis Public Schools  
107 WEST WEST ST  
STURGIS, MI 49091

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,180,369.89	3,554,142.98	3,554,142.98
2017-2018 Fixed Carry Forward	277,885.57	350,913.78	319,282.27
Total Indirect Costs	902,484.32	3,203,229.20	3,234,860.71
2017-2018 Direct Costs	32,435,502.73	29,878,016.55	29,878,016.55
2019-2020 Rate	2.78*	10.72*	10.83**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	31,138,817.54	28,620,187.27	28,620,187.27
Indirect costs based on rate ** multiplied by actual direct costs	865,659.13	3,068,084.08	3,099,566.28
2019-2020 Actual Indirect Costs	1,214,540.04	3,540,777.31	3,540,777.31
2017-2018 Fixed Carry Forward	277,885.57	350,913.78	319,282.27
Total Indirect Costs	936,654.47	3,189,863.53	3,221,495.04
Over/(Under) Recovery	-70,995.34	-121,779.45	-121,928.76

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,214,540.04	3,540,777.31	3,540,777.31
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-70,995.34	-121,779.45	-121,928.76
Total Projected Indirect 2021-2022 (Numerator)	1,285,535.38	3,662,556.76	3,662,706.07
Direct Costs	31,138,817.54	28,620,187.27	28,620,187.27
Rate for 2021-2022 **	4.13*	12.80*	12.80**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 75020  
Form R0418**

Burr Oak Community School District  
P.O. Box 337  
Burr Oak, MI 49030

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	222,319.35	505,000.72	505,000.72
2017-2018 Fixed Carry Forward	67,346.30	0.00	55,138.73
Total Indirect Costs	154,973.05	505,000.72	449,861.99
2017-2018 Direct Costs	2,695,764.85	2,413,083.48	2,413,083.48
2019-2020 Rate	5.75*	20.93*	18.64**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,681,296.75	2,390,974.91	2,390,974.91
Indirect costs based on rate ** multiplied by actual direct costs	154,174.56	358,646.24	445,677.72
2019-2020 Actual Indirect Costs	193,324.41	483,646.25	483,646.25
2017-2018 Fixed Carry Forward	67,346.30	0.00	55,138.73
Total Indirect Costs	125,978.11	483,646.25	428,507.52
Over/(Under) Recovery	28,196.45	0.00	17,170.20

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	193,324.41	483,646.25	483,646.25
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	28,196.45	0.00	17,170.20
Total Projected Indirect 2021-2022 (Numerator)	165,127.96	483,646.25	466,476.05
Direct Costs	2,681,296.75	2,390,974.91	2,390,974.91
Rate for 2021-2022 **	6.16*	20.23*	19.51**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 75030  
Form R0418**

Centreville Public Schools  
P.O. Box 158  
Centreville, MI 49032

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	229,356.21	1,050,660.93	1,050,660.93
2017-2018 Fixed Carry Forward	76,293.55	0.00	168,388.10
Total Indirect Costs	153,062.66	1,050,660.93	882,272.83
2017-2018 Direct Costs	8,234,887.57	7,413,582.85	7,413,582.85
2019-2020 Rate	1.86*	14.17*	11.90**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	8,574,180.84	7,860,243.51	7,860,243.51
Indirect costs based on rate ** multiplied by actual direct costs	159,479.76	1,113,796.51	935,368.98
2019-2020 Actual Indirect Costs	264,454.02	978,391.35	978,391.35
2017-2018 Fixed Carry Forward	76,293.55	0.00	168,388.10
Total Indirect Costs	188,160.47	978,391.35	810,003.25
Over/(Under) Recovery	-28,680.71	135,405.16	125,365.73

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	264,454.02	978,391.35	978,391.35
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-28,680.71	135,405.16	125,365.73
Total Projected Indirect 2021-2022 (Numerator)	293,134.73	842,986.19	853,025.62
Direct Costs	8,574,180.84	7,860,243.51	7,860,243.51
Rate for 2021-2022 **	3.42*	10.72*	10.85**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 75040  
Form R0418**

Colon Community School District  
400 DALLAS ST  
COLON, MI 49040

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	213,807.61	623,996.04	623,996.04
2017-2018 Fixed Carry Forward	54,995.13	67,302.14	67,935.92
Total Indirect Costs	158,812.48	556,693.90	556,060.12
2017-2018 Direct Costs	5,161,378.65	4,751,190.22	4,751,190.22
2019-2020 Rate	3.08*	11.72*	11.70**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,332,974.67	4,824,883.44	4,824,883.44
Indirect costs based on rate ** multiplied by actual direct costs	164,255.62	565,476.34	564,511.36
2019-2020 Actual Indirect Costs	204,604.86	712,696.09	712,696.09
2017-2018 Fixed Carry Forward	54,995.13	67,302.14	67,935.92
Total Indirect Costs	149,609.73	645,393.95	644,760.17
Over/(Under) Recovery	14,645.89	-79,917.61	-80,248.81

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	204,604.86	712,696.09	712,696.09
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	14,645.89	-79,917.61	-80,248.81
Total Projected Indirect 2021-2022 (Numerator)	189,958.97	792,613.70	792,944.90
Direct Costs	5,332,974.67	4,824,883.44	4,824,883.44
Rate for 2021-2022 **	3.56*	16.43*	16.43**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 75050  
Form R0418**

Constantine Public School District  
1 FALCON DR  
CONSTANTINE, MI 49042

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	439,902.19	1,590,070.50	1,590,070.50
2017-2018 Fixed Carry Forward	-61,502.68	-126,890.09	-127,066.33
Total Indirect Costs	501,404.87	1,716,960.59	1,717,136.83
2017-2018 Direct Costs	12,077,446.14	10,927,277.83	10,927,277.83
2019-2020 Rate	4.15*	15.71*	15.71**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	14,133,955.13	12,874,488.68	12,874,488.68
Indirect costs based on rate ** multiplied by actual direct costs	586,559.14	1,931,173.30	2,022,582.17
2019-2020 Actual Indirect Costs	487,673.47	1,747,139.92	1,747,139.92
2017-2018 Fixed Carry Forward	-61,502.68	-126,890.09	-127,066.33
Total Indirect Costs	549,176.15	1,874,030.01	1,874,206.25
Over/(Under) Recovery	37,382.99	0.00	148,375.92

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	487,673.47	1,747,139.92	1,747,139.92
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	37,382.99	0.00	148,375.92
Total Projected Indirect 2021-2022 (Numerator)	450,290.48	1,747,139.92	1,598,764.00
Direct Costs	14,133,955.13	12,874,488.68	12,874,488.68
Rate for 2021-2022 **	3.19*	13.57*	12.42**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 75060  
Form R0418**

Mendon Community School District  
148 KIRBY RD  
MENDON, MI 49072

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	236,683.89	872,945.53	872,945.53
2017-2018 Fixed Carry Forward	16,936.35	0.00	16,305.39
Total Indirect Costs	219,747.54	872,945.53	856,640.14
2017-2018 Direct Costs	5,310,012.88	4,673,751.24	4,673,751.24
2019-2020 Rate	4.14*	18.68*	18.33**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	4,658,503.47	4,152,805.81	4,152,805.81
Indirect costs based on rate ** multiplied by actual direct costs	192,862.04	622,920.87	761,209.30
2019-2020 Actual Indirect Costs	234,845.02	740,542.68	740,542.68
2017-2018 Fixed Carry Forward	16,936.35	0.00	16,305.39
Total Indirect Costs	217,908.67	740,542.68	724,237.29
Over/(Under) Recovery	-25,046.63	0.00	36,972.01

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	234,845.02	740,542.68	740,542.68
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-25,046.63	0.00	36,972.01
Total Projected Indirect 2021-2022 (Numerator)	259,891.65	740,542.68	703,570.67
Direct Costs	4,658,503.47	4,152,805.81	4,152,805.81
Rate for 2021-2022 **	5.58*	17.83*	16.94**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 75070  
Form R0418**

White Pigeon Community Schools  
410 PRAIRIE AVE  
WHITE PIGEON, MI 49099

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	244,501.49	861,961.66	861,961.66
2017-2018 Fixed Carry Forward	-20,721.46	-63,195.90	-65,131.96
Total Indirect Costs	265,222.95	925,157.56	927,093.62
2017-2018 Direct Costs	7,251,727.30	6,634,267.13	6,634,267.13
2019-2020 Rate	3.66*	13.95*	13.97**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,052,379.13	6,414,604.91	6,414,604.91
Indirect costs based on rate ** multiplied by actual direct costs	258,117.08	894,837.38	896,120.31
2019-2020 Actual Indirect Costs	266,847.07	904,621.29	904,621.29
2017-2018 Fixed Carry Forward	-20,721.46	-63,195.90	-65,131.96
Total Indirect Costs	287,568.53	967,817.19	969,753.25
Over/(Under) Recovery	-29,451.45	-72,979.81	-73,632.94

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	266,847.07	904,621.29	904,621.29
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-29,451.45	-72,979.81	-73,632.94
Total Projected Indirect 2021-2022 (Numerator)	296,298.52	977,601.10	978,254.23
Direct Costs	7,052,379.13	6,414,604.91	6,414,604.91
Rate for 2021-2022 **	4.20*	15.24*	15.25**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 75080  
Form R0418**

Three Rivers Community Schools  
851 6TH AVENUE RD  
THREE RIVERS, MI 49093

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,109,445.47	3,376,471.43	3,376,471.43
2017-2018 Fixed Carry Forward	55,651.40	0.00	-11,434.23
Total Indirect Costs	1,053,794.07	3,376,471.43	3,387,905.66
2017-2018 Direct Costs	24,426,509.34	22,159,483.38	22,159,483.38
2019-2020 Rate	4.31*	15.24*	15.29**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	26,718,662.31	24,368,961.11	24,368,961.11
Indirect costs based on rate ** multiplied by actual direct costs	1,151,574.35	3,655,344.17	3,726,014.15
2019-2020 Actual Indirect Costs	1,271,423.66	3,621,124.86	3,621,124.86
2017-2018 Fixed Carry Forward	55,651.40	0.00	-11,434.23
Total Indirect Costs	1,215,772.26	3,621,124.86	3,632,559.09
Over/(Under) Recovery	-64,197.91	0.00	93,455.06

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,271,423.66	3,621,124.86	3,621,124.86
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-64,197.91	0.00	93,455.06
Total Projected Indirect 2021-2022 (Numerator)	1,335,621.57	3,621,124.86	3,527,669.80
Direct Costs	26,718,662.31	24,368,961.11	24,368,961.11
Rate for 2021-2022 **	5.00*	14.86*	14.48**

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 75100  
Form R0418**

Nottawa Community School  
26438 M 86  
STURGIS, MI 49091

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	14,794.83	92,856.67	92,856.67
2017-2018 Fixed Carry Forward	-951.55	3,299.66	3,337.55
Total Indirect Costs	15,746.38	89,557.01	89,519.12
2017-2018 Direct Costs	1,180,284.94	1,102,223.10	1,102,223.10
2019-2020 Rate	1.33*	8.13*	8.12**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,203,923.89	1,119,095.37	1,119,095.37
Indirect costs based on rate ** multiplied by actual direct costs	16,012.19	90,982.45	90,870.54
2019-2020 Actual Indirect Costs	15,837.77	100,666.29	100,666.29
2017-2018 Fixed Carry Forward	-951.55	3,299.66	3,337.55
Total Indirect Costs	16,789.32	97,366.63	97,328.74
Over/(Under) Recovery	-777.13	-6,384.18	-6,458.20

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	15,837.77	100,666.29	100,666.29
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-777.13	-6,384.18	-6,458.20
Total Projected Indirect 2021-2022 (Numerator)	16,614.90	107,050.47	107,124.49
Direct Costs	1,203,923.89	1,119,095.37	1,119,095.37
Rate for 2021-2022 **	1.38*	9.57*	9.57**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 76000  
Form R0418**

Sanilac ISD  
175 EAST AITKEN RD  
PECK, MI 48466

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	491,061.76	968,191.05	968,191.05
2017-2018 Fixed Carry Forward	-66,291.99	-121,491.66	-121,572.05
Total Indirect Costs	557,353.75	1,089,682.71	1,089,763.10
2017-2018 Direct Costs	8,869,470.68	8,392,341.39	8,392,341.39
2019-2020 Rate	6.28*	12.98*	12.99**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	8,767,943.37	8,270,435.86	8,270,435.86
Indirect costs based on rate ** multiplied by actual direct costs	550,626.84	1,073,502.57	1,074,329.62
2019-2020 Actual Indirect Costs	487,694.73	985,202.24	985,202.24
2017-2018 Fixed Carry Forward	-66,291.99	-121,491.66	-121,572.05
Total Indirect Costs	553,986.72	1,106,693.90	1,106,774.29
Over/(Under) Recovery	-3,359.88	-33,191.33	-32,444.67

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	487,694.73	985,202.24	985,202.24
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-3,359.88	-33,191.33	-32,444.67
Total Projected Indirect 2021-2022 (Numerator)	491,054.61	1,018,393.57	1,017,646.91
Direct Costs	8,767,943.37	8,270,435.86	8,270,435.86
Rate for 2021-2022 **	5.60*	12.31*	12.30**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 76060  
Form R0418**

Brown City Community Schools  
4349 Second St., PO Box 160  
Brown City, MI 48416

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	172,666.91	957,598.95	957,598.95
2017-2018 Fixed Carry Forward	-20,836.81	0.00	90,979.35
Total Indirect Costs	193,503.72	957,598.95	866,619.60
2017-2018 Direct Costs	7,777,573.62	6,992,641.58	6,992,641.58
2019-2020 Rate	2.49*	13.69*	12.39**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	8,201,585.53	7,368,929.13	7,368,929.13
Indirect costs based on rate ** multiplied by actual direct costs	204,219.48	1,008,806.40	913,010.32
2019-2020 Actual Indirect Costs	214,990.22	1,047,646.62	1,047,646.62
2017-2018 Fixed Carry Forward	-20,836.81	0.00	90,979.35
Total Indirect Costs	235,827.03	1,047,646.62	956,667.27
Over/(Under) Recovery	-31,607.55	-38,840.22	-43,656.95

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	214,990.22	1,047,646.62	1,047,646.62
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-31,607.55	-38,840.22	-43,656.95
Total Projected Indirect 2021-2022 (Numerator)	246,597.77	1,086,486.84	1,091,303.57
Direct Costs	8,201,585.53	7,368,929.13	7,368,929.13
Rate for 2021-2022 **	3.01*	14.74*	14.81**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 76070  
Form R0418**

Carsonville-Port Sanilac School District  
100 NORTH GOETZE RD  
CARSONVILLE, MI 48419

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	130,299.01	560,072.59	560,072.59
2017-2018 Fixed Carry Forward	16,707.19	0.00	4,568.35
Total Indirect Costs	113,591.82	560,072.59	555,504.24
2017-2018 Direct Costs	3,775,604.10	3,345,830.52	3,345,830.52
2019-2020 Rate	3.01*	16.74*	16.60**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,653,694.98	3,233,718.25	3,233,718.25
Indirect costs based on rate ** multiplied by actual direct costs	109,976.22	485,057.74	536,797.23
2019-2020 Actual Indirect Costs	172,387.22	592,363.95	592,363.95
2017-2018 Fixed Carry Forward	16,707.19	0.00	4,568.35
Total Indirect Costs	155,680.03	592,363.95	587,795.60
Over/(Under) Recovery	-45,703.81	0.00	-50,998.37

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	172,387.22	592,363.95	592,363.95
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-45,703.81	0.00	-50,998.37
Total Projected Indirect 2021-2022 (Numerator)	218,091.03	592,363.95	643,362.32
Direct Costs	3,653,694.98	3,233,718.25	3,233,718.25
Rate for 2021-2022 **	5.97*	18.32*	19.90**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 76080  
Form R0418**

Croswell-Lexington Community Schools  
5407 PECK RD  
CROSWELL, MI 48422

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	653,222.26	2,442,685.32	2,442,685.32
2017-2018 Fixed Carry Forward	-38,097.98	-16,978.99	-16,825.37
Total Indirect Costs	691,320.24	2,459,664.31	2,459,510.69
2017-2018 Direct Costs	19,328,915.92	17,539,452.86	17,539,452.86
2019-2020 Rate	3.58*	14.02*	14.02**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	19,951,718.97	18,309,162.87	18,309,162.87
Indirect costs based on rate ** multiplied by actual direct costs	714,271.54	2,566,944.63	2,566,944.63
2019-2020 Actual Indirect Costs	683,238.21	2,325,794.31	2,325,794.31
2017-2018 Fixed Carry Forward	-38,097.98	-16,978.99	-16,825.37
Total Indirect Costs	721,336.19	2,342,773.30	2,342,619.68
Over/(Under) Recovery	-7,064.65	224,171.33	224,324.95

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	683,238.21	2,325,794.31	2,325,794.31
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-7,064.65	224,171.33	224,324.95
Total Projected Indirect 2021-2022 (Numerator)	690,302.86	2,101,622.98	2,101,469.36
Direct Costs	19,951,718.97	18,309,162.87	18,309,162.87
Rate for 2021-2022 **	3.46*	11.48*	11.48**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 76090  
Form R0418**

Deckerville Community School District  
2633 BLACK RIVER ST  
DECKERVILLE, MI 48427

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	191,065.02	652,748.87	652,748.87
2017-2018 Fixed Carry Forward	29,720.22	21,930.52	21,437.87
Total Indirect Costs	161,344.80	630,818.35	631,311.00
2017-2018 Direct Costs	5,961,909.36	5,500,225.51	5,500,225.51
2019-2020 Rate	2.71*	11.47*	11.48**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,183,255.76	5,698,092.26	5,698,092.26
Indirect costs based on rate ** multiplied by actual direct costs	167,566.23	653,571.18	654,140.99
2019-2020 Actual Indirect Costs	231,166.87	716,330.37	716,330.37
2017-2018 Fixed Carry Forward	29,720.22	21,930.52	21,437.87
Total Indirect Costs	201,446.65	694,399.85	694,892.50
Over/(Under) Recovery	-33,880.42	-40,828.67	-40,751.51

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	231,166.87	716,330.37	716,330.37
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-33,880.42	-40,828.67	-40,751.51
Total Projected Indirect 2021-2022 (Numerator)	265,047.29	757,159.04	757,081.88
Direct Costs	6,183,255.76	5,698,092.26	5,698,092.26
Rate for 2021-2022 **	4.29*	13.29*	13.29**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 76140  
Form R0418**

Marlette Community Schools  
6230 Euclid St.  
Marlette, MI 48453

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	274,495.30	926,752.77	926,752.77
2017-2018 Fixed Carry Forward	-21,561.27	-15,952.97	-16,126.63
Total Indirect Costs	296,056.57	942,705.74	942,879.40
2017-2018 Direct Costs	7,920,681.29	7,268,423.82	7,268,423.82
2019-2020 Rate	3.74*	12.97*	12.97**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,593,322.64	6,962,340.08	6,962,340.08
Indirect costs based on rate ** multiplied by actual direct costs	283,990.27	903,015.51	903,015.51
2019-2020 Actual Indirect Costs	283,394.42	914,376.98	914,376.98
2017-2018 Fixed Carry Forward	-21,561.27	-15,952.97	-16,126.63
Total Indirect Costs	304,955.69	930,329.95	930,503.61
Over/(Under) Recovery	-20,965.42	-27,314.44	-27,488.10

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	283,394.42	914,376.98	914,376.98
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-20,965.42	-27,314.44	-27,488.10
Total Projected Indirect 2021-2022 (Numerator)	304,359.84	941,691.42	941,865.08
Direct Costs	7,593,322.64	6,962,340.08	6,962,340.08
Rate for 2021-2022 **	4.01*	13.53*	13.53**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 76180  
Form R0418**

Peck Community School District  
222 EAST LAPEER ST  
PECK, MI 48466

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	79,493.98	375,754.41	375,754.41
2017-2018 Fixed Carry Forward	29,114.78	0.00	32,769.68
Total Indirect Costs	50,379.20	375,754.41	342,984.73
2017-2018 Direct Costs	3,285,485.85	2,989,225.42	2,989,225.42
2019-2020 Rate	1.53*	12.57*	11.47**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,514,183.52	3,218,382.41	3,218,382.41
Indirect costs based on rate ** multiplied by actual direct costs	53,767.01	404,550.67	369,148.46
2019-2020 Actual Indirect Costs	97,789.88	393,590.99	393,590.99
2017-2018 Fixed Carry Forward	29,114.78	0.00	32,769.68
Total Indirect Costs	68,675.10	393,590.99	360,821.31
Over/(Under) Recovery	-14,908.09	10,959.68	8,327.15

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	97,789.88	393,590.99	393,590.99
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-14,908.09	10,959.68	8,327.15
Total Projected Indirect 2021-2022 (Numerator)	112,697.97	382,631.31	385,263.84
Direct Costs	3,514,183.52	3,218,382.41	3,218,382.41
Rate for 2021-2022 **	3.21*	11.89*	11.97**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 76210  
Form R0418**

Sandusky Community School District  
191 PINE TREE LN  
SANDUSKY, MI 48471

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	240,468.35	1,119,472.73	1,119,472.73
2017-2018 Fixed Carry Forward	16,049.79	-11,298.31	-23,800.72
Total Indirect Costs	224,418.56	1,130,771.04	1,143,273.45
2017-2018 Direct Costs	9,331,898.48	8,452,894.10	8,452,894.10
2019-2020 Rate	2.40*	13.38*	13.53**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	10,180,278.98	9,235,821.79	9,235,821.79
Indirect costs based on rate ** multiplied by actual direct costs	244,326.70	1,235,752.96	1,249,606.69
2019-2020 Actual Indirect Costs	322,508.03	1,266,965.22	1,266,965.22
2017-2018 Fixed Carry Forward	16,049.79	-11,298.31	-23,800.72
Total Indirect Costs	306,458.24	1,278,263.53	1,290,765.94
Over/(Under) Recovery	-62,131.54	-42,510.57	-41,159.25

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	322,508.03	1,266,965.22	1,266,965.22
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-62,131.54	-42,510.57	-41,159.25
Total Projected Indirect 2021-2022 (Numerator)	384,639.57	1,309,475.79	1,308,124.47
Direct Costs	10,180,278.98	9,235,821.79	9,235,821.79
Rate for 2021-2022 **	3.78*	14.18*	14.16**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 77010  
Form R0418**

Manistique Area Schools  
100 NORTH CEDAR ST  
MANISTIQUE, MI 49854

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	204,366.21	1,209,734.27	1,209,734.27
2017-2018 Fixed Carry Forward	34,912.94	0.00	22,883.78
Total Indirect Costs	169,453.27	1,209,734.27	1,186,850.49
2017-2018 Direct Costs	7,914,952.56	6,909,584.50	6,909,584.50
2019-2020 Rate	2.14*	17.51*	17.18**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	8,062,458.28	7,094,886.38	7,094,886.38
Indirect costs based on rate ** multiplied by actual direct costs	172,536.61	1,064,232.96	1,218,901.48
2019-2020 Actual Indirect Costs	230,372.36	1,197,944.26	1,197,944.26
2017-2018 Fixed Carry Forward	34,912.94	0.00	22,883.78
Total Indirect Costs	195,459.42	1,197,944.26	1,175,060.48
Over/(Under) Recovery	-22,922.81	0.00	43,841.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	230,372.36	1,197,944.26	1,197,944.26
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-22,922.81	0.00	43,841.00
Total Projected Indirect 2021-2022 (Numerator)	253,295.17	1,197,944.26	1,154,103.26
Direct Costs	8,062,458.28	7,094,886.38	7,094,886.38
Rate for 2021-2022 **	3.14*	16.88*	16.27**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 78000  
Form R0418**

Shiawassee Regional ESD  
1025 NORTH SHIAWASSEE ST  
CORUNNA, MI 48817

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,720,759.04	2,356,295.85	2,356,295.85
2017-2018 Fixed Carry Forward	409,593.16	374,289.10	377,397.42
Total Indirect Costs	1,311,165.88	1,982,006.75	1,978,898.43
2017-2018 Direct Costs	21,104,689.34	20,469,152.53	20,469,152.53
2019-2020 Rate	6.21*	9.68*	9.67**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	22,151,253.47	21,573,300.34	21,573,300.34
Indirect costs based on rate ** multiplied by actual direct costs	1,375,592.84	2,088,295.47	2,086,138.14
2019-2020 Actual Indirect Costs	1,821,719.01	2,399,672.14	2,399,672.14
2017-2018 Fixed Carry Forward	409,593.16	374,289.10	377,397.42
Total Indirect Costs	1,412,125.85	2,025,383.04	2,022,274.72
Over/(Under) Recovery	-36,533.01	62,912.43	63,863.42

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,821,719.01	2,399,672.14	2,399,672.14
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-36,533.01	62,912.43	63,863.42
Total Projected Indirect 2021-2022 (Numerator)	1,858,252.02	2,336,759.71	2,335,808.72
Direct Costs	22,151,253.47	21,573,300.34	21,573,300.34
Rate for 2021-2022 **	8.39*	10.83*	10.83**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 78020  
Form R0418**

Byron Area Schools  
312 WEST MAPLE ST  
BYRON, MI 48418

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	225,669.58	1,002,372.63	1,002,372.63
2017-2018 Fixed Carry Forward	-38,888.07	-46,922.21	-46,869.34
Total Indirect Costs	264,557.65	1,049,294.84	1,049,241.97
2017-2018 Direct Costs	8,506,884.45	7,730,181.40	7,730,181.40
2019-2020 Rate	3.11*	13.57*	13.57**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,983,375.51	7,207,589.12	7,207,589.12
Indirect costs based on rate ** multiplied by actual direct costs	248,282.98	978,069.84	978,069.84
2019-2020 Actual Indirect Costs	168,880.99	944,667.38	944,667.38
2017-2018 Fixed Carry Forward	-38,888.07	-46,922.21	-46,869.34
Total Indirect Costs	207,769.06	991,589.59	991,536.72
Over/(Under) Recovery	40,513.92	-13,519.75	-13,466.88

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	168,880.99	944,667.38	944,667.38
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	40,513.92	-13,519.75	-13,466.88
Total Projected Indirect 2021-2022 (Numerator)	128,367.07	958,187.13	958,134.26
Direct Costs	7,983,375.51	7,207,589.12	7,207,589.12
Rate for 2021-2022 **	1.61*	13.29*	13.29**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 78030  
Form R0418**

Durand Area Schools  
310 NORTH SAGINAW ST  
DURAND, MI 48429

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	505,349.13	1,756,547.27	1,756,547.27
2017-2018 Fixed Carry Forward	-29,342.29	-87,914.26	-87,928.89
Total Indirect Costs	534,691.42	1,844,461.53	1,844,476.16
2017-2018 Direct Costs	12,975,507.14	11,724,309.00	11,724,309.00
2019-2020 Rate	4.12*	15.73*	15.73**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	13,040,149.02	11,705,502.89	11,705,502.89
Indirect costs based on rate ** multiplied by actual direct costs	537,254.14	1,755,825.43	1,841,275.60
2019-2020 Actual Indirect Costs	577,945.64	1,912,591.77	1,912,591.77
2017-2018 Fixed Carry Forward	-29,342.29	-87,914.26	-87,928.89
Total Indirect Costs	607,287.93	2,000,506.03	2,000,520.66
Over/(Under) Recovery	-70,033.79	0.00	-159,245.06

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	577,945.64	1,912,591.77	1,912,591.77
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-70,033.79	0.00	-159,245.06
Total Projected Indirect 2021-2022 (Numerator)	647,979.43	1,912,591.77	2,071,836.83
Direct Costs	13,040,149.02	11,705,502.89	11,705,502.89
Rate for 2021-2022 **	4.97*	16.34*	17.70**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 78040  
Form R0418**

Laingsburg Community Schools  
205 SOUTH WOODHULL RD  
LAINGSBURG, MI 48848

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	356,592.96	1,480,518.33	1,480,518.33
2017-2018 Fixed Carry Forward	-8,832.26	0.00	-61,162.32
Total Indirect Costs	365,425.22	1,480,518.33	1,541,680.65
2017-2018 Direct Costs	10,196,620.96	9,072,695.59	9,072,695.59
2019-2020 Rate	3.58*	16.32*	16.99**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	10,591,909.80	9,452,921.65	9,452,921.65
Indirect costs based on rate ** multiplied by actual direct costs	379,190.37	1,417,938.25	1,606,051.39
2019-2020 Actual Indirect Costs	363,609.95	1,502,598.10	1,502,598.10
2017-2018 Fixed Carry Forward	-8,832.26	0.00	-61,162.32
Total Indirect Costs	372,442.21	1,502,598.10	1,563,760.42
Over/(Under) Recovery	6,748.16	0.00	42,290.97

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	363,609.95	1,502,598.10	1,502,598.10
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	6,748.16	0.00	42,290.97
Total Projected Indirect 2021-2022 (Numerator)	356,861.79	1,502,598.10	1,460,307.13
Direct Costs	10,591,909.80	9,452,921.65	9,452,921.65
Rate for 2021-2022 **	3.37*	15.90*	15.45**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 78060  
Form R0418**

Morrice Area Schools  
111 EAST MASON  
MORRICE, MI 48857

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	78,966.98	572,253.68	572,253.68
2017-2018 Fixed Carry Forward	-11,890.13	10,592.70	10,592.70
Total Indirect Costs	90,857.11	561,660.98	561,660.98
2017-2018 Direct Costs	5,351,205.57	4,857,918.87	4,857,918.87
2019-2020 Rate	1.70*	11.56*	11.56**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,670,894.75	5,087,296.99	5,087,296.99
Indirect costs based on rate ** multiplied by actual direct costs	96,405.21	588,091.53	588,091.53
2019-2020 Actual Indirect Costs	81,461.71	665,059.47	665,059.47
2017-2018 Fixed Carry Forward	-11,890.13	10,592.70	10,592.70
Total Indirect Costs	93,351.84	654,466.77	654,466.77
Over/(Under) Recovery	3,053.37	-66,375.24	-66,375.24

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	81,461.71	665,059.47	665,059.47
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	3,053.37	-66,375.24	-66,375.24
Total Projected Indirect 2021-2022 (Numerator)	78,408.34	731,434.71	731,434.71
Direct Costs	5,670,894.75	5,087,296.99	5,087,296.99
Rate for 2021-2022 **	1.38*	14.38*	14.38**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 78070  
Form R0418**

New Lothrop Area Public Schools  
P.O. Box 339  
New Lothrop, MI 48460

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	368,665.91	1,066,706.23	1,066,706.23
2017-2018 Fixed Carry Forward	-20,726.36	-36,222.95	-38,915.04
Total Indirect Costs	389,392.27	1,102,929.18	1,105,621.27
2017-2018 Direct Costs	7,824,480.69	7,126,440.37	7,126,440.37
2019-2020 Rate	4.98*	15.48*	15.51**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	8,431,622.46	7,733,221.91	7,733,221.91
Indirect costs based on rate ** multiplied by actual direct costs	419,894.80	1,159,983.29	1,199,422.72
2019-2020 Actual Indirect Costs	427,505.76	1,125,906.31	1,125,906.31
2017-2018 Fixed Carry Forward	-20,726.36	-36,222.95	-38,915.04
Total Indirect Costs	448,232.12	1,162,129.26	1,164,821.35
Over/(Under) Recovery	-28,337.32	0.00	34,601.37

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	427,505.76	1,125,906.31	1,125,906.31
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-28,337.32	0.00	34,601.37
Total Projected Indirect 2021-2022 (Numerator)	455,843.08	1,125,906.31	1,091,304.94
Direct Costs	8,431,622.46	7,733,221.91	7,733,221.91
Rate for 2021-2022 **	5.41*	14.56*	14.11**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 78080  
Form R0418**

Perry Public Schools  
2665 W Britton Rd  
Perry, MI 48872

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	539,464.94	1,675,367.20	1,675,367.20
2017-2018 Fixed Carry Forward	-270,863.27	-353,290.99	-353,290.99
Total Indirect Costs	810,328.21	2,028,658.19	2,028,658.19
2017-2018 Direct Costs	10,629,147.03	9,493,244.77	9,493,244.77
2019-2020 Rate	7.62*	21.37*	21.37**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	10,712,273.29	9,688,912.87	9,688,912.87
Indirect costs based on rate ** multiplied by actual direct costs	816,275.22	1,453,336.93	2,070,520.68
2019-2020 Actual Indirect Costs	464,482.51	1,487,842.93	1,487,842.93
2017-2018 Fixed Carry Forward	-270,863.27	-353,290.99	-353,290.99
Total Indirect Costs	735,345.78	1,841,133.92	1,841,133.92
Over/(Under) Recovery	80,929.44	0.00	229,386.76

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	464,482.51	1,487,842.93	1,487,842.93
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	80,929.44	0.00	229,386.76
Total Projected Indirect 2021-2022 (Numerator)	383,553.07	1,487,842.93	1,258,456.17
Direct Costs	10,712,273.29	9,688,912.87	9,688,912.87
Rate for 2021-2022 **	3.58*	15.36*	12.99**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 78100  
Form R0418**

Corunna Public Schools  
124 NORTH SHIAWASSEE ST  
CORUNNA, MI 48817

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	420,926.88	2,007,747.43	2,007,747.43
2017-2018 Fixed Carry Forward	-109,597.25	30,237.66	30,195.63
Total Indirect Costs	530,524.13	1,977,509.77	1,977,551.80
2017-2018 Direct Costs	17,674,520.68	16,087,700.13	16,087,700.13
2019-2020 Rate	3.00*	12.29*	12.29**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	18,231,010.00	16,597,221.54	16,597,221.54
Indirect costs based on rate ** multiplied by actual direct costs	546,930.30	2,039,798.53	2,039,798.53
2019-2020 Actual Indirect Costs	368,175.81	2,001,964.27	2,001,964.27
2017-2018 Fixed Carry Forward	-109,597.25	30,237.66	30,195.63
Total Indirect Costs	477,773.06	1,971,726.61	1,971,768.64
Over/(Under) Recovery	69,157.24	68,071.92	68,029.89

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	368,175.81	2,001,964.27	2,001,964.27
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	69,157.24	68,071.92	68,029.89
Total Projected Indirect 2021-2022 (Numerator)	299,018.57	1,933,892.35	1,933,934.38
Direct Costs	18,231,010.00	16,597,221.54	16,597,221.54
Rate for 2021-2022 **	1.64*	11.65*	11.65**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 78110  
Form R0418**

Owosso Public Schools  
645 ALGER AVE  
OWOSSO, MI 48867

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	872,877.68	3,904,585.10	3,904,585.10
2017-2018 Fixed Carry Forward	65,621.81	-43,825.32	-52,287.47
Total Indirect Costs	807,255.87	3,948,410.42	3,956,872.57
2017-2018 Direct Costs	31,020,746.63	27,855,409.67	27,855,409.67
2019-2020 Rate	2.60*	14.17*	14.21**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	31,609,550.22	28,321,353.45	28,321,353.45
Indirect costs based on rate ** multiplied by actual direct costs	821,848.31	4,013,135.78	4,024,464.33
2019-2020 Actual Indirect Costs	753,555.12	3,899,393.64	3,899,393.64
2017-2018 Fixed Carry Forward	65,621.81	-43,825.32	-52,287.47
Total Indirect Costs	687,933.31	3,943,218.96	3,951,681.11
Over/(Under) Recovery	133,915.00	69,916.82	72,783.22

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	753,555.12	3,899,393.64	3,899,393.64
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	133,915.00	69,916.82	72,783.22
Total Projected Indirect 2021-2022 (Numerator)	619,640.12	3,829,476.82	3,826,610.42
Direct Costs	31,609,550.22	28,321,353.45	28,321,353.45
Rate for 2021-2022 **	1.96*	13.52*	13.51**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 79000  
Form R0418**

Tuscola ISD  
1385 CLEAVER RD  
CARO, MI 48723

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,649,277.40	2,842,373.10	2,842,373.10
2017-2018 Fixed Carry Forward	9,028.19	-50,836.30	-50,836.30
Total Indirect Costs	1,640,249.21	2,893,209.40	2,893,209.40
2017-2018 Direct Costs	24,423,511.63	23,236,698.47	23,236,698.47
2019-2020 Rate	6.72*	12.45*	12.45**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	24,991,988.89	23,588,774.42	23,588,774.42
Indirect costs based on rate ** multiplied by actual direct costs	1,679,461.65	2,936,802.42	2,936,802.42
2019-2020 Actual Indirect Costs	1,706,912.62	3,110,127.09	3,110,127.09
2017-2018 Fixed Carry Forward	9,028.19	-50,836.30	-50,836.30
Total Indirect Costs	1,697,884.43	3,160,963.39	3,160,963.39
Over/(Under) Recovery	-18,422.78	-224,160.97	-224,160.97

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,706,912.62	3,110,127.09	3,110,127.09
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-18,422.78	-224,160.97	-224,160.97
Total Projected Indirect 2021-2022 (Numerator)	1,725,335.40	3,334,288.06	3,334,288.06
Direct Costs	24,991,988.89	23,588,774.42	23,588,774.42
Rate for 2021-2022 **	6.90*	14.14*	14.14**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 79010  
Form R0418**

Akron-Fairgrove Schools  
P.O. Box 319  
Fairgrove, MI 48733

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	76,556.69	423,110.56	423,110.56
2017-2018 Fixed Carry Forward	36,786.35	37,082.99	18,638.64
Total Indirect Costs	39,770.34	386,027.57	404,471.92
2017-2018 Direct Costs	3,720,406.85	3,373,852.98	3,373,852.98
2019-2020 Rate	1.07*	11.44*	11.99**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	4,062,833.95	3,783,785.31	3,783,785.31
Indirect costs based on rate ** multiplied by actual direct costs	43,472.32	432,865.04	453,675.86
2019-2020 Actual Indirect Costs	83,632.85	362,681.49	362,681.49
2017-2018 Fixed Carry Forward	36,786.35	37,082.99	18,638.64
Total Indirect Costs	46,846.50	325,598.50	344,042.85
Over/(Under) Recovery	-3,374.18	107,266.54	109,633.01

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	83,632.85	362,681.49	362,681.49
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-3,374.18	107,266.54	109,633.01
Total Projected Indirect 2021-2022 (Numerator)	87,007.03	255,414.95	253,048.48
Direct Costs	4,062,833.95	3,783,785.31	3,783,785.31
Rate for 2021-2022 **	2.14*	6.75*	6.69**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 79020  
Form R0418**

Caro Community Schools  
301 NORTH HOOPER ST  
CARO, MI 48723

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	265,133.54	1,655,062.62	1,655,062.62
2017-2018 Fixed Carry Forward	-17,021.48	45,381.80	45,521.22
Total Indirect Costs	282,155.02	1,609,680.82	1,609,541.40
2017-2018 Direct Costs	16,500,832.13	15,110,903.05	15,110,903.05
2019-2020 Rate	1.71*	10.65*	10.65**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	17,127,641.25	15,734,004.41	15,734,004.41
Indirect costs based on rate ** multiplied by actual direct costs	292,882.67	1,675,671.47	1,675,671.47
2019-2020 Actual Indirect Costs	284,376.72	1,678,013.56	1,678,013.56
2017-2018 Fixed Carry Forward	-17,021.48	45,381.80	45,521.22
Total Indirect Costs	301,398.20	1,632,631.76	1,632,492.34
Over/(Under) Recovery	-8,515.53	43,039.71	43,179.13

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	284,376.72	1,678,013.56	1,678,013.56
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-8,515.53	43,039.71	43,179.13
Total Projected Indirect 2021-2022 (Numerator)	292,892.25	1,634,973.85	1,634,834.43
Direct Costs	17,127,641.25	15,734,004.41	15,734,004.41
Rate for 2021-2022 **	1.71*	10.39*	10.39**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 79030  
Form R0418**

Cass City Public Schools  
4868 SEEGER ST  
CASS CITY, MI 48726

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	360,117.47	938,101.31	938,101.31
2017-2018 Fixed Carry Forward	1,524.96	622.68	622.68
Total Indirect Costs	358,592.51	937,478.63	937,478.63
2017-2018 Direct Costs	9,516,667.14	8,938,683.30	8,938,683.30
2019-2020 Rate	3.77*	10.49*	10.49**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	9,725,611.24	9,105,254.47	9,105,254.47
Indirect costs based on rate ** multiplied by actual direct costs	366,655.54	955,141.19	955,141.19
2019-2020 Actual Indirect Costs	388,896.80	1,009,253.57	1,009,253.57
2017-2018 Fixed Carry Forward	1,524.96	622.68	622.68
Total Indirect Costs	387,371.84	1,008,630.89	1,008,630.89
Over/(Under) Recovery	-20,716.30	-53,489.70	-53,489.70

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	388,896.80	1,009,253.57	1,009,253.57
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-20,716.30	-53,489.70	-53,489.70
Total Projected Indirect 2021-2022 (Numerator)	409,613.10	1,062,743.27	1,062,743.27
Direct Costs	9,725,611.24	9,105,254.47	9,105,254.47
Rate for 2021-2022 **	4.21*	11.67*	11.67**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 79080  
Form R0418**

Kingston Community School District  
5790 STATE ST  
KINGSTON, MI 48741

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	257,927.96	796,687.14	796,687.14
2017-2018 Fixed Carry Forward	-2,834.66	0.00	57,673.95
Total Indirect Costs	260,762.62	796,687.14	739,013.19
2017-2018 Direct Costs	5,881,700.17	5,342,940.99	5,342,940.99
2019-2020 Rate	4.43*	14.91*	13.83**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,053,751.61	5,461,941.22	5,461,941.22
Indirect costs based on rate ** multiplied by actual direct costs	268,181.20	814,375.44	755,386.47
2019-2020 Actual Indirect Costs	272,399.64	864,210.03	864,210.03
2017-2018 Fixed Carry Forward	-2,834.66	0.00	57,673.95
Total Indirect Costs	275,234.30	864,210.03	806,536.08
Over/(Under) Recovery	-7,053.10	-49,834.59	-51,149.61

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	272,399.64	864,210.03	864,210.03
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-7,053.10	-49,834.59	-51,149.61
Total Projected Indirect 2021-2022 (Numerator)	279,452.74	914,044.62	915,359.64
Direct Costs	6,053,751.61	5,461,941.22	5,461,941.22
Rate for 2021-2022 **	4.62*	16.73*	16.76**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 79090  
Form R0418**

Mayville Community School District  
6250 FULTON ST  
MAYVILLE, MI 48744

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	262,760.45	904,684.41	904,684.41
2017-2018 Fixed Carry Forward	-83,940.96	0.00	-27,167.77
Total Indirect Costs	346,701.41	904,684.41	931,852.18
2017-2018 Direct Costs	5,561,895.21	4,919,971.25	4,919,971.25
2019-2020 Rate	6.23*	18.39*	18.94**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,333,659.73	4,883,815.78	4,883,815.78
Indirect costs based on rate ** multiplied by actual direct costs	332,287.00	732,572.37	924,994.71
2019-2020 Actual Indirect Costs	319,887.27	916,220.86	916,220.86
2017-2018 Fixed Carry Forward	-83,940.96	0.00	-27,167.77
Total Indirect Costs	403,828.23	916,220.86	943,388.63
Over/(Under) Recovery	-71,541.23	0.00	-18,393.92

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	319,887.27	916,220.86	916,220.86
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-71,541.23	0.00	-18,393.92
Total Projected Indirect 2021-2022 (Numerator)	391,428.50	916,220.86	934,614.78
Direct Costs	5,333,659.73	4,883,815.78	4,883,815.78
Rate for 2021-2022 **	7.34*	18.76*	19.14**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 79100  
Form R0418**

Millington Community Schools  
8664 DEAN DR  
MILLINGTON, MI 48746

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	401,454.60	1,569,374.88	1,569,374.88
2017-2018 Fixed Carry Forward	10,366.68	25,523.18	12,326.51
Total Indirect Costs	391,087.92	1,543,851.70	1,557,048.37
2017-2018 Direct Costs	11,829,003.58	10,661,083.30	10,661,083.30
2019-2020 Rate	3.31*	14.48*	14.60**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	11,163,460.55	10,218,007.39	10,218,007.39
Indirect costs based on rate ** multiplied by actual direct costs	369,510.54	1,479,567.47	1,491,829.08
2019-2020 Actual Indirect Costs	541,162.69	1,486,615.85	1,486,615.85
2017-2018 Fixed Carry Forward	10,366.68	25,523.18	12,326.51
Total Indirect Costs	530,796.01	1,461,092.67	1,474,289.34
Over/(Under) Recovery	-161,285.47	18,474.80	17,539.74

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	541,162.69	1,486,615.85	1,486,615.85
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-161,285.47	18,474.80	17,539.74
Total Projected Indirect 2021-2022 (Numerator)	702,448.16	1,468,141.05	1,469,076.11
Direct Costs	11,163,460.55	10,218,007.39	10,218,007.39
Rate for 2021-2022 **	6.29*	14.37*	14.38**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 79110  
Form R0418**

Reese Public Schools  
P.O. Box 389  
Reese, MI 48757

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	360,672.46	1,111,972.23	1,111,972.23
2017-2018 Fixed Carry Forward	-28,005.19	-93,811.69	-94,794.69
Total Indirect Costs	388,677.65	1,205,783.92	1,206,766.92
2017-2018 Direct Costs	7,322,019.37	6,801,339.60	6,801,339.60
2019-2020 Rate	5.31*	17.73*	17.74**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,725,274.63	7,184,762.19	7,184,762.19
Indirect costs based on rate ** multiplied by actual direct costs	410,212.08	1,077,714.33	1,274,576.81
2019-2020 Actual Indirect Costs	374,366.29	1,088,483.73	1,088,483.73
2017-2018 Fixed Carry Forward	-28,005.19	-93,811.69	-94,794.69
Total Indirect Costs	402,371.48	1,182,295.42	1,183,278.42
Over/(Under) Recovery	7,840.60	0.00	91,298.39

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	374,366.29	1,088,483.73	1,088,483.73
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	7,840.60	0.00	91,298.39
Total Projected Indirect 2021-2022 (Numerator)	366,525.69	1,088,483.73	997,185.34
Direct Costs	7,725,274.63	7,184,762.19	7,184,762.19
Rate for 2021-2022 **	4.74*	15.15*	13.88**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 79145  
Form R0418**

Unionville-Sebewaing Area S.D.  
2203 WILDNER RD  
SEBEWAING, MI 48759

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	318,144.29	1,055,075.06	1,055,075.06
2017-2018 Fixed Carry Forward	11,974.95	0.00	-52,491.38
Total Indirect Costs	306,169.34	1,055,075.06	1,107,566.44
2017-2018 Direct Costs	7,231,356.76	6,494,425.99	6,494,425.99
2019-2020 Rate	4.23*	16.25*	17.05**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,223,856.09	6,492,721.54	6,492,721.54
Indirect costs based on rate ** multiplied by actual direct costs	305,569.11	973,908.23	1,107,009.02
2019-2020 Actual Indirect Costs	375,389.65	1,106,524.20	1,106,524.20
2017-2018 Fixed Carry Forward	11,974.95	0.00	-52,491.38
Total Indirect Costs	363,414.70	1,106,524.20	1,159,015.58
Over/(Under) Recovery	-57,845.59	0.00	-52,006.56

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	375,389.65	1,106,524.20	1,106,524.20
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-57,845.59	0.00	-52,006.56
Total Projected Indirect 2021-2022 (Numerator)	433,235.24	1,106,524.20	1,158,530.76
Direct Costs	7,223,856.09	6,492,721.54	6,492,721.54
Rate for 2021-2022 **	6.00*	17.04*	17.84**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 79150  
Form R0418**

Vassar Public Schools  
220 ATHLETIC ST  
VASSAR, MI 48768

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	387,248.06	1,222,157.52	1,222,157.52
2017-2018 Fixed Carry Forward	-63,806.03	52,808.48	52,808.48
Total Indirect Costs	451,054.09	1,169,349.04	1,169,349.04
2017-2018 Direct Costs	12,227,872.56	11,392,963.10	11,392,963.10
2019-2020 Rate	3.69*	10.26*	10.26**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	12,629,874.88	11,787,364.83	11,787,364.83
Indirect costs based on rate ** multiplied by actual direct costs	466,042.38	1,209,383.63	1,209,383.63
2019-2020 Actual Indirect Costs	453,024.02	1,295,534.07	1,295,534.07
2017-2018 Fixed Carry Forward	-63,806.03	52,808.48	52,808.48
Total Indirect Costs	516,830.05	1,242,725.59	1,242,725.59
Over/(Under) Recovery	-50,787.67	-33,341.96	-33,341.96

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	453,024.02	1,295,534.07	1,295,534.07
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-50,787.67	-33,341.96	-33,341.96
Total Projected Indirect 2021-2022 (Numerator)	503,811.69	1,328,876.03	1,328,876.03
Direct Costs	12,629,874.88	11,787,364.83	11,787,364.83
Rate for 2021-2022 **	3.99*	11.27*	11.27**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 80000  
Form R0418**

Van Buren ISD  
490 SOUTH PAW PAW ST  
LAWRENCE, MI 49064

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	2,518,493.58	4,900,330.81	4,900,330.81
2017-2018 Fixed Carry Forward	-95,555.35	-157,299.83	-159,200.57
Total Indirect Costs	2,614,048.93	5,057,630.64	5,059,531.38
2017-2018 Direct Costs	40,865,372.57	38,483,535.34	38,483,535.34
2019-2020 Rate	6.40*	13.14*	13.15**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	42,033,107.34	39,765,168.24	39,765,168.24
Indirect costs based on rate ** multiplied by actual direct costs	2,690,118.87	5,225,143.11	5,229,119.62
2019-2020 Actual Indirect Costs	3,147,504.20	5,415,443.30	5,415,443.30
2017-2018 Fixed Carry Forward	-95,555.35	-157,299.83	-159,200.57
Total Indirect Costs	3,243,059.55	5,572,743.13	5,574,643.87
Over/(Under) Recovery	-552,940.68	-347,600.02	-345,524.25

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	3,147,504.20	5,415,443.30	5,415,443.30
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-552,940.68	-347,600.02	-345,524.25
Total Projected Indirect 2021-2022 (Numerator)	3,700,444.88	5,763,043.32	5,760,967.55
Direct Costs	42,033,107.34	39,765,168.24	39,765,168.24
Rate for 2021-2022 **	8.80*	14.49*	14.49**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 80010  
Form R0418**

South Haven Public Schools  
554 GREEN ST  
SOUTH HAVEN, MI 49090

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,006,605.35	3,148,463.08	3,148,463.08
2017-2018 Fixed Carry Forward	-108,440.46	0.00	-475,997.82
Total Indirect Costs	1,115,045.81	3,148,463.08	3,624,460.90
2017-2018 Direct Costs	19,046,334.94	16,904,477.21	16,904,477.21
2019-2020 Rate	5.85*	18.63*	21.44**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	19,826,741.89	17,757,502.36	17,757,502.36
Indirect costs based on rate ** multiplied by actual direct costs	1,159,864.40	2,663,625.35	3,807,208.51
2019-2020 Actual Indirect Costs	963,982.04	3,033,221.57	3,033,221.57
2017-2018 Fixed Carry Forward	-108,440.46	0.00	-475,997.82
Total Indirect Costs	1,072,422.50	3,033,221.57	3,509,219.39
Over/(Under) Recovery	87,441.90	0.00	297,989.12

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	963,982.04	3,033,221.57	3,033,221.57
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	87,441.90	0.00	297,989.12
Total Projected Indirect 2021-2022 (Numerator)	876,540.14	3,033,221.57	2,735,232.45
Direct Costs	19,826,741.89	17,757,502.36	17,757,502.36
Rate for 2021-2022 **	4.42*	17.08*	15.40**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 80020  
Form R0418**

Bangor Public Schools (Van Buren)  
801 WEST ARLINGTON ST  
BANGOR, MI 49013

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	595,051.04	1,836,486.57	1,836,486.57
2017-2018 Fixed Carry Forward	26,857.80	0.00	-101,470.35
Total Indirect Costs	568,193.24	1,836,486.57	1,937,956.92
2017-2018 Direct Costs	11,561,625.95	10,320,190.42	10,320,190.42
2019-2020 Rate	4.91*	17.80*	18.78**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	11,723,484.25	10,469,638.66	10,469,638.66
Indirect costs based on rate ** multiplied by actual direct costs	575,623.08	1,570,445.80	1,966,198.14
2019-2020 Actual Indirect Costs	507,565.12	1,761,410.71	1,761,410.71
2017-2018 Fixed Carry Forward	26,857.80	0.00	-101,470.35
Total Indirect Costs	480,707.32	1,761,410.71	1,862,881.06
Over/(Under) Recovery	94,915.76	0.00	103,317.08

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	507,565.12	1,761,410.71	1,761,410.71
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	94,915.76	0.00	103,317.08
Total Projected Indirect 2021-2022 (Numerator)	412,649.36	1,761,410.71	1,658,093.63
Direct Costs	11,723,484.25	10,469,638.66	10,469,638.66
Rate for 2021-2022 **	3.52*	16.82*	15.84**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 80040  
Form R0418**

Covert Public Schools  
35323 M 140 HWY  
COVERT, MI 49043

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	185,890.38	1,013,906.22	1,013,906.22
2017-2018 Fixed Carry Forward	100,204.61	0.00	105,263.52
Total Indirect Costs	85,685.77	1,013,906.22	908,642.70
2017-2018 Direct Costs	6,679,396.89	5,851,381.05	5,851,381.05
2019-2020 Rate	1.28*	17.33*	15.53**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,413,339.82	4,780,793.60	4,780,793.60
Indirect costs based on rate ** multiplied by actual direct costs	69,290.75	717,119.04	742,457.25
2019-2020 Actual Indirect Costs	461,402.68	1,093,948.90	1,093,948.90
2017-2018 Fixed Carry Forward	100,204.61	0.00	105,263.52
Total Indirect Costs	361,198.07	1,093,948.90	988,685.38
Over/(Under) Recovery	-291,907.32	0.00	-246,228.13

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	461,402.68	1,093,948.90	1,093,948.90
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-291,907.32	0.00	-246,228.13
Total Projected Indirect 2021-2022 (Numerator)	753,310.00	1,093,948.90	1,340,177.03
Direct Costs	5,413,339.82	4,780,793.60	4,780,793.60
Rate for 2021-2022 **	13.92*	22.88*	28.03**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 80050  
Form R0418**

Decatur Public Schools  
110 CEDAR ST  
DECATUR, MI 49045

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	512,865.25	1,266,022.89	1,266,022.89
2017-2018 Fixed Carry Forward	-125,334.77	0.00	-174,300.37
Total Indirect Costs	638,200.02	1,266,022.89	1,440,323.26
2017-2018 Direct Costs	6,894,948.52	6,141,790.88	6,141,790.88
2019-2020 Rate	9.26*	20.61*	23.45**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,826,481.95	6,170,522.67	6,170,522.67
Indirect costs based on rate ** multiplied by actual direct costs	632,132.23	925,578.40	1,446,987.57
2019-2020 Actual Indirect Costs	481,795.90	1,137,755.18	1,137,755.18
2017-2018 Fixed Carry Forward	-125,334.77	0.00	-174,300.37
Total Indirect Costs	607,130.67	1,137,755.18	1,312,055.55
Over/(Under) Recovery	25,001.56	0.00	134,932.02

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	481,795.90	1,137,755.18	1,137,755.18
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	25,001.56	0.00	134,932.02
Total Projected Indirect 2021-2022 (Numerator)	456,794.34	1,137,755.18	1,002,823.16
Direct Costs	6,826,481.95	6,170,522.67	6,170,522.67
Rate for 2021-2022 **	6.69*	18.44*	16.25**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 80090  
Form R0418**

Bloomington Public School District  
P.O. Box 217  
Bloomington, MI 49026

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	397,108.93	1,598,074.37	1,598,074.37
2017-2018 Fixed Carry Forward	112,819.24	0.00	52,441.49
Total Indirect Costs	284,289.69	1,598,074.37	1,545,632.88
2017-2018 Direct Costs	10,304,986.54	9,416,000.49	9,416,000.49
2019-2020 Rate	2.76*	16.97*	16.41**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	11,745,950.83	10,503,239.70	10,503,239.70
Indirect costs based on rate ** multiplied by actual direct costs	324,188.24	1,575,485.96	1,723,581.63
2019-2020 Actual Indirect Costs	362,765.68	1,605,476.81	1,605,476.81
2017-2018 Fixed Carry Forward	112,819.24	0.00	52,441.49
Total Indirect Costs	249,946.44	1,605,476.81	1,553,035.32
Over/(Under) Recovery	74,241.80	0.00	170,546.31

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	362,765.68	1,605,476.81	1,605,476.81
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	74,241.80	0.00	170,546.31
Total Projected Indirect 2021-2022 (Numerator)	288,523.88	1,605,476.81	1,434,930.50
Direct Costs	11,745,950.83	10,503,239.70	10,503,239.70
Rate for 2021-2022 **	2.46*	15.29*	13.66**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 80110  
Form R0418**

Gobles Public School District  
P.O. Box 412  
Gobles, MI 49055

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	291,721.88	1,067,214.82	1,067,214.82
2017-2018 Fixed Carry Forward	72,524.66	0.00	101,631.15
Total Indirect Costs	219,197.22	1,067,214.82	965,583.67
2017-2018 Direct Costs	7,686,599.67	6,911,106.73	6,911,106.73
2019-2020 Rate	2.85*	15.44*	13.97**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,759,100.44	7,037,587.86	7,037,587.86
Indirect costs based on rate ** multiplied by actual direct costs	221,134.36	1,055,638.18	983,151.02
2019-2020 Actual Indirect Costs	291,469.62	1,012,982.20	1,012,982.20
2017-2018 Fixed Carry Forward	72,524.66	0.00	101,631.15
Total Indirect Costs	218,944.96	1,012,982.20	911,351.05
Over/(Under) Recovery	2,189.40	0.00	71,799.97

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	291,469.62	1,012,982.20	1,012,982.20
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	2,189.40	0.00	71,799.97
Total Projected Indirect 2021-2022 (Numerator)	289,280.22	1,012,982.20	941,182.23
Direct Costs	7,759,100.44	7,037,587.86	7,037,587.86
Rate for 2021-2022 **	3.73*	14.39*	13.37**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 80120  
Form R0418**

Hartford Public Schools  
115 SCHOOL ST  
HARTFORD, MI 49057

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	578,379.76	1,703,300.53	1,703,300.53
2017-2018 Fixed Carry Forward	-46,055.02	-84,539.06	-86,189.40
Total Indirect Costs	624,434.78	1,787,839.59	1,789,489.93
2017-2018 Direct Costs	12,516,627.09	11,391,706.32	11,391,706.32
2019-2020 Rate	4.99*	15.69*	15.71**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	12,997,979.81	11,810,527.12	11,810,527.12
Indirect costs based on rate ** multiplied by actual direct costs	648,599.19	1,771,579.07	1,855,433.81
2019-2020 Actual Indirect Costs	614,781.85	1,802,234.54	1,802,234.54
2017-2018 Fixed Carry Forward	-46,055.02	-84,539.06	-86,189.40
Total Indirect Costs	660,836.87	1,886,773.60	1,888,423.94
Over/(Under) Recovery	-12,237.68	0.00	-32,990.13

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	614,781.85	1,802,234.54	1,802,234.54
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-12,237.68	0.00	-32,990.13
Total Projected Indirect 2021-2022 (Numerator)	627,019.53	1,802,234.54	1,835,224.67
Direct Costs	12,997,979.81	11,810,527.12	11,810,527.12
Rate for 2021-2022 **	4.82*	15.26*	15.54**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 80130  
Form R0418**

Lawrence Public Schools  
650 WEST SAINT JOSEPH ST  
LAWRENCE, MI 49064

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	392,498.80	802,185.27	802,185.27
2017-2018 Fixed Carry Forward	-19,037.27	0.00	-27,174.69
Total Indirect Costs	411,536.07	802,185.27	829,359.96
2017-2018 Direct Costs	5,164,046.21	4,754,359.74	4,754,359.74
2019-2020 Rate	7.97*	16.87*	17.44**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,448,016.20	4,954,402.20	4,954,402.20
Indirect costs based on rate ** multiplied by actual direct costs	434,206.89	743,160.33	864,047.74
2019-2020 Actual Indirect Costs	413,102.25	906,716.25	906,716.25
2017-2018 Fixed Carry Forward	-19,037.27	0.00	-27,174.69
Total Indirect Costs	432,139.52	906,716.25	933,890.94
Over/(Under) Recovery	2,067.37	0.00	-69,843.20

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	413,102.25	906,716.25	906,716.25
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	2,067.37	0.00	-69,843.20
Total Projected Indirect 2021-2022 (Numerator)	411,034.88	906,716.25	976,559.45
Direct Costs	5,448,016.20	4,954,402.20	4,954,402.20
Rate for 2021-2022 **	7.54*	18.30*	19.71**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 80140  
Form R0418**

Lawton Community School District  
101 Primary Way  
Lawton, MI 49065

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	399,873.03	1,394,829.34	1,394,829.34
2017-2018 Fixed Carry Forward	-1,227.50	0.00	109,841.22
Total Indirect Costs	401,100.53	1,394,829.34	1,284,988.12
2017-2018 Direct Costs	8,963,479.37	7,968,523.06	7,968,523.06
2019-2020 Rate	4.47*	17.50*	16.13**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	9,187,270.49	8,186,230.36	8,186,230.36
Indirect costs based on rate ** multiplied by actual direct costs	410,670.99	1,227,934.55	1,320,438.96
2019-2020 Actual Indirect Costs	375,695.05	1,376,735.18	1,376,735.18
2017-2018 Fixed Carry Forward	-1,227.50	0.00	109,841.22
Total Indirect Costs	376,922.55	1,376,735.18	1,266,893.96
Over/(Under) Recovery	33,748.44	0.00	53,545.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	375,695.05	1,376,735.18	1,376,735.18
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	33,748.44	0.00	53,545.00
Total Projected Indirect 2021-2022 (Numerator)	341,946.61	1,376,735.18	1,323,190.18
Direct Costs	9,187,270.49	8,186,230.36	8,186,230.36
Rate for 2021-2022 **	3.72*	16.82*	16.16**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 80150  
Form R0418**

Mattawan Consolidated School  
56720 MURRAY ST  
MATTAWAN, MI 49071

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,310,020.18	4,387,808.48	4,387,808.48
2017-2018 Fixed Carry Forward	192,458.40	-349,175.62	-351,387.83
Total Indirect Costs	1,117,561.78	4,736,984.10	4,739,196.31
2017-2018 Direct Costs	33,296,867.15	30,050,407.74	30,050,407.74
2019-2020 Rate	3.36*	15.76*	15.77**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	30,711,985.31	27,691,046.70	27,691,046.70
Indirect costs based on rate ** multiplied by actual direct costs	1,031,922.71	4,153,657.01	4,366,878.06
2019-2020 Actual Indirect Costs	1,189,377.14	4,295,424.64	4,295,424.64
2017-2018 Fixed Carry Forward	192,458.40	-349,175.62	-351,387.83
Total Indirect Costs	996,918.74	4,644,600.26	4,646,812.47
Over/(Under) Recovery	35,003.97	0.00	-279,934.41

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,189,377.14	4,295,424.64	4,295,424.64
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	35,003.97	0.00	-279,934.41
Total Projected Indirect 2021-2022 (Numerator)	1,154,373.17	4,295,424.64	4,575,359.05
Direct Costs	30,711,985.31	27,691,046.70	27,691,046.70
Rate for 2021-2022 **	3.76*	15.51*	16.52**

\* If Rate exceeds 15%, use 15%

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 80160  
Form R0418**

Paw Paw Public School District  
119 JOHNSON RD  
PAW PAW, MI 49079

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	831,574.27	2,639,833.20	2,639,833.20
2017-2018 Fixed Carry Forward	77,023.49	0.00	134,468.44
Total Indirect Costs	754,550.78	2,639,833.20	2,505,364.76
2017-2018 Direct Costs	19,613,228.24	17,804,969.31	17,804,969.31
2019-2020 Rate	3.85*	14.83*	14.07**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	21,023,799.83	19,165,730.03	19,165,730.03
Indirect costs based on rate ** multiplied by actual direct costs	809,416.29	2,842,277.76	2,696,618.22
2019-2020 Actual Indirect Costs	1,067,495.00	2,925,564.80	2,925,564.80
2017-2018 Fixed Carry Forward	77,023.49	0.00	134,468.44
Total Indirect Costs	990,471.51	2,925,564.80	2,791,096.36
Over/(Under) Recovery	-181,055.22	-83,287.04	-94,478.14

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,067,495.00	2,925,564.80	2,925,564.80
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-181,055.22	-83,287.04	-94,478.14
Total Projected Indirect 2021-2022 (Numerator)	1,248,550.22	3,008,851.84	3,020,042.94
Direct Costs	21,023,799.83	19,165,730.03	19,165,730.03
Rate for 2021-2022 **	5.94*	15.70*	15.76**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 80240  
Form R0418**

Bangor Township S/D #8  
29842 66TH ST  
BANGOR, MI 49013

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	196.54	17,193.41	17,193.41
2017-2018 Fixed Carry Forward	-136.85	-960.90	-973.53
Total Indirect Costs	333.39	18,154.31	18,166.94
2017-2018 Direct Costs	221,308.01	204,311.14	204,311.14
2019-2020 Rate	0.15*	8.89*	8.89**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	226,513.93	207,355.14	207,355.14
Indirect costs based on rate ** multiplied by actual direct costs	339.77	18,433.87	18,433.87
2019-2020 Actual Indirect Costs	55.00	19,213.79	19,213.79
2017-2018 Fixed Carry Forward	-136.85	-960.90	-973.53
Total Indirect Costs	191.85	20,174.69	20,187.32
Over/(Under) Recovery	147.92	-1,740.82	-1,753.45

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	55.00	19,213.79	19,213.79
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	147.92	-1,740.82	-1,753.45
Total Projected Indirect 2021-2022 (Numerator)	-92.92	20,954.61	20,967.24
Direct Costs	226,513.93	207,355.14	207,355.14
Rate for 2021-2022 **	0.00*	10.11*	10.11**

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 80900  
Form R0418**

Michigan Online School  
209 S STATE ST  
GOBLES, MI 49055

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	588,759.00	631,887.00	631,887.00
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	588,759.00	631,887.00	631,887.00
2017-2018 Direct Costs	2,012,839.69	1,969,711.69	1,969,711.69
2019-2020 Rate	29.25*	32.08*	32.08**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,746,869.44	3,690,686.81	3,690,686.81
Indirect costs based on rate ** multiplied by actual direct costs	562,030.42	553,603.02	922,671.70
2019-2020 Actual Indirect Costs	375,643.52	431,826.15	431,826.15
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	375,643.52	431,826.15	431,826.15
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	375,643.52	431,826.15	431,826.15
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	375,643.52	431,826.15	431,826.15
Direct Costs	3,746,869.44	3,690,686.81	3,690,686.81
Rate for 2021-2022 **	10.03*	11.70*	11.70**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 81000  
Form R0418**

Washtenaw ISD  
P.O. Box 1406  
Ann Arbor, MI 48106

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	5,281,224.23	8,568,881.74	8,568,881.74
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	5,281,224.23	8,568,881.74	8,568,881.74
2017-2018 Direct Costs	44,337,330.86	41,049,673.35	41,049,673.35
2019-2020 Rate	11.91*	20.87*	20.87**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	56,304,762.40	52,349,983.21	52,349,983.21
Indirect costs based on rate ** multiplied by actual direct costs	6,705,897.20	7,852,497.48	10,925,441.50
2019-2020 Actual Indirect Costs	6,162,843.84	10,117,623.03	10,117,623.03
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	6,162,843.84	10,117,623.03	10,117,623.03
Over/(Under) Recovery	543,053.36	0.00	807,818.47

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	6,162,843.84	10,117,623.03	10,117,623.03
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	543,053.36	0.00	807,818.47
Total Projected Indirect 2021-2022 (Numerator)	5,619,790.48	10,117,623.03	9,309,804.56
Direct Costs	56,304,762.40	52,349,983.21	52,349,983.21
Rate for 2021-2022 **	9.98*	19.33*	17.78**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 81010  
Form R0418**

Ann Arbor Public Schools  
2555 S STATE ST  
ANN ARBOR, MI 48104

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	6,844,764.74	24,619,685.95	24,619,685.95
2017-2018 Fixed Carry Forward	411,834.95	67,481.54	67,481.54
Total Indirect Costs	6,432,929.79	24,552,204.41	24,552,204.41
2017-2018 Direct Costs	237,411,814.88	227,878,033.10	227,878,033.10
2019-2020 Rate	2.71*	10.77*	10.77**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	245,545,098.19	230,194,858.76	230,194,858.76
Indirect costs based on rate ** multiplied by actual direct costs	6,654,272.16	24,791,986.29	24,791,986.29
2019-2020 Actual Indirect Costs	8,386,533.79	25,316,034.17	25,316,034.17
2017-2018 Fixed Carry Forward	411,834.95	67,481.54	67,481.54
Total Indirect Costs	7,974,698.84	25,248,552.63	25,248,552.63
Over/(Under) Recovery	-1,320,426.68	-456,566.34	-456,566.34

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	8,386,533.79	25,316,034.17	25,316,034.17
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-1,320,426.68	-456,566.34	-456,566.34
Total Projected Indirect 2021-2022 (Numerator)	9,706,960.47	25,772,600.51	25,772,600.51
Direct Costs	245,545,098.19	230,194,858.76	230,194,858.76
Rate for 2021-2022 **	3.95*	11.20*	11.20**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 81020  
Form R0418**

Ypsilanti Community Schools  
1885 PACKARD RD  
YPSILANTI, MI 48197

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,562,461.58	7,582,472.76	7,582,472.76
2017-2018 Fixed Carry Forward	-8,766.16	-372,019.82	-423,302.43
Total Indirect Costs	1,571,227.74	7,954,492.58	8,005,775.19
2017-2018 Direct Costs	55,395,403.77	49,285,392.59	49,285,392.59
2019-2020 Rate	2.84*	16.14*	16.24**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	58,715,210.63	53,101,689.81	53,101,689.81
Indirect costs based on rate ** multiplied by actual direct costs	1,667,511.98	7,965,253.47	8,623,714.43
2019-2020 Actual Indirect Costs	1,771,010.14	7,249,518.21	7,249,518.21
2017-2018 Fixed Carry Forward	-8,766.16	-372,019.82	-423,302.43
Total Indirect Costs	1,779,776.30	7,621,538.03	7,672,820.64
Over/(Under) Recovery	-112,264.32	0.00	950,893.79

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,771,010.14	7,249,518.21	7,249,518.21
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-112,264.32	0.00	950,893.79
Total Projected Indirect 2021-2022 (Numerator)	1,883,274.46	7,249,518.21	6,298,624.42
Direct Costs	58,715,210.63	53,101,689.81	53,101,689.81
Rate for 2021-2022 **	3.21*	13.65*	11.86**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 81040  
Form R0418**

Chelsea School District  
500 WASHINGTON ST  
CHELSEA, MI 48118

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,163,811.59	3,883,646.68	3,883,646.68
2017-2018 Fixed Carry Forward	-159,268.38	-185,248.09	-209,302.45
Total Indirect Costs	1,323,079.97	4,068,894.77	4,092,949.13
2017-2018 Direct Costs	27,844,825.54	25,124,990.45	25,124,990.45
2019-2020 Rate	4.75*	16.19*	16.29**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	29,098,144.13	26,424,518.20	26,424,518.20
Indirect costs based on rate ** multiplied by actual direct costs	1,382,161.85	3,963,677.73	4,304,554.01
2019-2020 Actual Indirect Costs	1,476,210.26	4,149,836.19	4,149,836.19
2017-2018 Fixed Carry Forward	-159,268.38	-185,248.09	-209,302.45
Total Indirect Costs	1,635,478.64	4,335,084.28	4,359,138.64
Over/(Under) Recovery	-253,316.79	0.00	-54,584.63

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,476,210.26	4,149,836.19	4,149,836.19
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-253,316.79	0.00	-54,584.63
Total Projected Indirect 2021-2022 (Numerator)	1,729,527.05	4,149,836.19	4,204,420.82
Direct Costs	29,098,144.13	26,424,518.20	26,424,518.20
Rate for 2021-2022 **	5.94*	15.70*	15.91**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 81050  
Form R0418**

Dexter Community School District  
2704 BAKER RD  
DEXTER, MI 48130

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	732,166.72	4,436,575.26	4,436,575.26
2017-2018 Fixed Carry Forward	100,191.13	328,190.74	328,190.74
Total Indirect Costs	631,975.59	4,108,384.52	4,108,384.52
2017-2018 Direct Costs	41,678,546.97	37,799,256.02	37,799,256.02
2019-2020 Rate	1.52*	10.87*	10.87**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	44,959,607.31	40,941,696.44	40,941,696.44
Indirect costs based on rate ** multiplied by actual direct costs	683,386.03	4,450,362.40	4,450,362.40
2019-2020 Actual Indirect Costs	769,328.96	4,542,010.18	4,542,010.18
2017-2018 Fixed Carry Forward	100,191.13	328,190.74	328,190.74
Total Indirect Costs	669,137.83	4,213,819.44	4,213,819.44
Over/(Under) Recovery	14,248.20	236,542.96	236,542.96

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	769,328.96	4,542,010.18	4,542,010.18
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	14,248.20	236,542.96	236,542.96
Total Projected Indirect 2021-2022 (Numerator)	755,080.76	4,305,467.22	4,305,467.22
Direct Costs	44,959,607.31	40,941,696.44	40,941,696.44
Rate for 2021-2022 **	1.68*	10.52*	10.52**

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



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 81070  
Form R0418**

Lincoln Consolidated School District  
7425 WILLIS RD  
YPSILANTI, MI 48197

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,801,211.09	5,761,713.76	5,761,713.76
2017-2018 Fixed Carry Forward	-314,437.61	-632,498.66	-623,429.82
Total Indirect Costs	2,115,648.70	6,394,212.42	6,385,143.58
2017-2018 Direct Costs	43,351,718.58	40,547,154.91	40,547,154.91
2019-2020 Rate	4.88*	15.77*	15.75**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	43,786,527.27	40,859,506.60	40,859,506.60
Indirect costs based on rate ** multiplied by actual direct costs	2,136,782.53	6,128,925.99	6,435,372.29
2019-2020 Actual Indirect Costs	1,707,823.21	5,929,988.88	5,929,988.88
2017-2018 Fixed Carry Forward	-314,437.61	-632,498.66	-623,429.82
Total Indirect Costs	2,022,260.82	6,562,487.54	6,553,418.70
Over/(Under) Recovery	114,521.71	0.00	-118,046.41

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,707,823.21	5,929,988.88	5,929,988.88
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	114,521.71	0.00	-118,046.41
Total Projected Indirect 2021-2022 (Numerator)	1,593,301.50	5,929,988.88	6,048,035.29
Direct Costs	43,786,527.27	40,859,506.60	40,859,506.60
Rate for 2021-2022 **	3.64*	14.51*	14.80**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 81080  
Form R0418**

Manchester Community Schools  
710 E MAIN ST  
MANCHESTER, MI 48158

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	502,361.30	1,718,429.75	1,718,429.75
2017-2018 Fixed Carry Forward	-87,540.52	0.00	-179,414.65
Total Indirect Costs	589,901.82	1,718,429.75	1,897,844.40
2017-2018 Direct Costs	10,073,632.79	8,857,564.34	8,857,564.34
2019-2020 Rate	5.86*	19.40*	21.43**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	9,436,031.92	8,571,421.45	8,571,421.45
Indirect costs based on rate ** multiplied by actual direct costs	552,951.47	1,285,713.22	1,836,855.62
2019-2020 Actual Indirect Costs	513,081.75	1,377,692.22	1,377,692.22
2017-2018 Fixed Carry Forward	-87,540.52	0.00	-179,414.65
Total Indirect Costs	600,622.27	1,377,692.22	1,557,106.87
Over/(Under) Recovery	-47,670.80	0.00	279,748.75

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	513,081.75	1,377,692.22	1,377,692.22
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-47,670.80	0.00	279,748.75
Total Projected Indirect 2021-2022 (Numerator)	560,752.55	1,377,692.22	1,097,943.47
Direct Costs	9,436,031.92	8,571,421.45	8,571,421.45
Rate for 2021-2022 **	5.94*	16.07*	12.81**

\* If Rate exceeds 15%, use 15%

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

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 81100  
Form R0418**

Milan Area Schools  
100 BIG RED DR  
MILAN, MI 48160

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	848,777.40	3,258,950.39	3,258,950.39
2017-2018 Fixed Carry Forward	-105,477.22	-121,930.57	-139,753.35
Total Indirect Costs	954,254.62	3,380,880.96	3,398,703.74
2017-2018 Direct Costs	24,378,098.88	21,967,925.89	21,967,925.89
2019-2020 Rate	3.91*	15.39*	15.47**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	26,118,981.90	23,350,804.22	23,350,804.22
Indirect costs based on rate ** multiplied by actual direct costs	1,021,252.19	3,502,620.63	3,612,369.41
2019-2020 Actual Indirect Costs	957,303.72	3,725,481.40	3,725,481.40
2017-2018 Fixed Carry Forward	-105,477.22	-121,930.57	-139,753.35
Total Indirect Costs	1,062,780.94	3,847,411.97	3,865,234.75
Over/(Under) Recovery	-41,528.75	0.00	-252,865.34

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	957,303.72	3,725,481.40	3,725,481.40
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-41,528.75	0.00	-252,865.34
Total Projected Indirect 2021-2022 (Numerator)	998,832.47	3,725,481.40	3,978,346.74
Direct Costs	26,118,981.90	23,350,804.22	23,350,804.22
Rate for 2021-2022 **	3.82*	15.95*	17.04**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 81120  
Form R0418**

Saline Area Schools  
7265 Saline-Ann Arbor Road  
SALINE, MI 48176

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	2,040,012.06	6,720,408.23	6,720,408.23
2017-2018 Fixed Carry Forward	-198,055.40	-431,505.91	-431,505.91
Total Indirect Costs	2,238,067.46	7,151,914.14	7,151,914.14
2017-2018 Direct Costs	63,270,962.38	58,444,717.15	58,444,717.15
2019-2020 Rate	3.54*	12.24*	12.24**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	62,009,050.28	57,244,603.33	57,244,603.33
Indirect costs based on rate ** multiplied by actual direct costs	2,195,120.38	7,006,739.45	7,006,739.45
2019-2020 Actual Indirect Costs	1,966,403.33	6,590,827.32	6,590,827.32
2017-2018 Fixed Carry Forward	-198,055.40	-431,505.91	-431,505.91
Total Indirect Costs	2,164,458.73	7,022,333.23	7,022,333.23
Over/(Under) Recovery	30,661.65	-15,593.78	-15,593.78

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,966,403.33	6,590,827.32	6,590,827.32
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	30,661.65	-15,593.78	-15,593.78
Total Projected Indirect 2021-2022 (Numerator)	1,935,741.68	6,606,421.10	6,606,421.10
Direct Costs	62,009,050.28	57,244,603.33	57,244,603.33
Rate for 2021-2022 **	3.12*	11.54*	11.54**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 81140  
Form R0418**

Whitmore Lake Public School District  
8845 MAIN ST  
WHITMORE LAKE, MI 48189

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	496,605.59	1,556,468.56	1,556,468.56
2017-2018 Fixed Carry Forward	-59,634.47	0.00	-58,570.49
Total Indirect Costs	556,240.06	1,556,468.56	1,615,039.05
2017-2018 Direct Costs	10,619,072.78	9,559,209.81	9,559,209.81
2019-2020 Rate	5.24*	16.28*	16.90**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	9,755,129.39	8,740,766.76	8,740,766.76
Indirect costs based on rate ** multiplied by actual direct costs	511,168.78	1,311,115.01	1,477,189.58
2019-2020 Actual Indirect Costs	510,462.00	1,524,824.63	1,524,824.63
2017-2018 Fixed Carry Forward	-59,634.47	0.00	-58,570.49
Total Indirect Costs	570,096.47	1,524,824.63	1,583,395.12
Over/(Under) Recovery	-58,927.69	0.00	-106,205.54

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	510,462.00	1,524,824.63	1,524,824.63
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-58,927.69	0.00	-106,205.54
Total Projected Indirect 2021-2022 (Numerator)	569,389.69	1,524,824.63	1,631,030.17
Direct Costs	9,755,129.39	8,740,766.76	8,740,766.76
Rate for 2021-2022 **	5.84*	17.44*	18.66**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 81900  
Form R0418**

Global Tech Academy  
1715 E FOREST AVE  
YPSILANTI, MI 48198

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	166,259.38	523,116.52	523,116.52
2017-2018 Fixed Carry Forward	6,704.17	0.00	0.00
Total Indirect Costs	159,555.21	523,116.52	523,116.52
2017-2018 Direct Costs	1,715,908.25	1,359,051.11	1,359,051.11
2019-2020 Rate	9.30*	38.49*	38.49**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,734,642.71	1,381,935.23	1,381,935.23
Indirect costs based on rate ** multiplied by actual direct costs	161,321.77	207,290.28	345,483.81
2019-2020 Actual Indirect Costs	201,108.90	553,816.38	553,816.38
2017-2018 Fixed Carry Forward	6,704.17	0.00	0.00
Total Indirect Costs	194,404.73	553,816.38	553,816.38
Over/(Under) Recovery	-33,082.96	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	201,108.90	553,816.38	553,816.38
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-33,082.96	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	234,191.86	553,816.38	553,816.38
Direct Costs	1,734,642.71	1,381,935.23	1,381,935.23
Rate for 2021-2022 **	13.50*	40.08*	40.08**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 81901  
Form R0418**

Honey Creek Community School  
235 SPENCER LN  
YPSILANTI, MI 48198

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	101,809.00	300,206.00	300,206.00
2017-2018 Fixed Carry Forward	-11,513.30	-53,449.12	-53,449.12
Total Indirect Costs	113,322.30	353,655.12	353,655.12
2017-2018 Direct Costs	3,081,465.00	2,883,068.00	2,883,068.00
2019-2020 Rate	3.68*	12.27*	12.27**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,940,711.00	2,727,022.00	2,727,022.00
Indirect costs based on rate ** multiplied by actual direct costs	108,218.16	334,605.60	334,605.60
2019-2020 Actual Indirect Costs	109,909.00	323,598.00	323,598.00
2017-2018 Fixed Carry Forward	-11,513.30	-53,449.12	-53,449.12
Total Indirect Costs	121,422.30	377,047.12	377,047.12
Over/(Under) Recovery	-13,204.14	-42,441.52	-42,441.52

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	109,909.00	323,598.00	323,598.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-13,204.14	-42,441.52	-42,441.52
Total Projected Indirect 2021-2022 (Numerator)	123,113.14	366,039.52	366,039.52
Direct Costs	2,940,711.00	2,727,022.00	2,727,022.00
Rate for 2021-2022 **	4.19*	13.42*	13.42**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 81902  
Form R0418**

Central Academy  
2459 SOUTH INDUSTRIAL HWY  
ANN ARBOR, MI 48104

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	536,022.66	1,774,575.27	1,774,575.27
2017-2018 Fixed Carry Forward	48,955.31	0.00	0.00
Total Indirect Costs	487,067.35	1,774,575.27	1,774,575.27
2017-2018 Direct Costs	5,563,021.83	4,324,469.22	4,324,469.22
2019-2020 Rate	8.76*	41.04*	41.04**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,560,386.70	4,464,538.27	4,464,538.27
Indirect costs based on rate ** multiplied by actual direct costs	487,089.87	669,680.74	1,116,134.57
2019-2020 Actual Indirect Costs	641,867.31	1,737,715.74	1,737,715.74
2017-2018 Fixed Carry Forward	48,955.31	0.00	0.00
Total Indirect Costs	592,912.00	1,737,715.74	1,737,715.74
Over/(Under) Recovery	-105,822.13	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	641,867.31	1,737,715.74	1,737,715.74
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-105,822.13	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	747,689.44	1,737,715.74	1,737,715.74
Direct Costs	5,560,386.70	4,464,538.27	4,464,538.27
Rate for 2021-2022 **	13.45*	38.92*	38.92**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 81903  
Form R0418**

Washtenaw Technical Middle College  
4800 EAST HURON RIVER DR  
ANN ARBOR, MI 48105

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	454,313.71	545,461.71	545,461.71
2017-2018 Fixed Carry Forward	-45,048.23	-19,734.55	-15,314.72
Total Indirect Costs	499,361.94	565,196.26	560,776.43
2017-2018 Direct Costs	4,969,579.85	4,878,431.85	4,878,431.85
2019-2020 Rate	10.05*	11.59*	11.50**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,736,312.27	5,642,955.55	5,642,955.55
Indirect costs based on rate ** multiplied by actual direct costs	576,499.38	654,018.55	648,939.89
2019-2020 Actual Indirect Costs	500,495.12	593,851.84	593,851.84
2017-2018 Fixed Carry Forward	-45,048.23	-19,734.55	-15,314.72
Total Indirect Costs	545,543.35	613,586.39	609,166.56
Over/(Under) Recovery	30,956.03	40,432.16	39,773.33

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	500,495.12	593,851.84	593,851.84
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	30,956.03	40,432.16	39,773.33
Total Projected Indirect 2021-2022 (Numerator)	469,539.09	553,419.68	554,078.51
Direct Costs	5,736,312.27	5,642,955.55	5,642,955.55
Rate for 2021-2022 **	8.19*	9.81*	9.82**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 81904  
Form R0418**

Ann Arbor Learning Community  
4377 TEXTILE RD  
YPSILANTI, MI 48197

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	21,599.59	589,240.49	589,240.49
2017-2018 Fixed Carry Forward	-2,369.20	0.00	0.00
Total Indirect Costs	23,968.79	589,240.49	589,240.49
2017-2018 Direct Costs	1,231,434.77	663,793.87	663,793.87
2019-2020 Rate	1.95*	88.77*	88.77**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,702,162.73	2,448,140.75	2,448,140.75
Indirect costs based on rate ** multiplied by actual direct costs	52,692.17	367,221.11	612,035.19
2019-2020 Actual Indirect Costs	34,911.10	288,933.08	288,933.08
2017-2018 Fixed Carry Forward	-2,369.20	0.00	0.00
Total Indirect Costs	37,280.30	288,933.08	288,933.08
Over/(Under) Recovery	15,411.87	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	34,911.10	288,933.08	288,933.08
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	15,411.87	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	19,499.23	288,933.08	288,933.08
Direct Costs	2,702,162.73	2,448,140.75	2,448,140.75
Rate for 2021-2022 **	0.72*	11.80*	11.80**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 81905  
Form R0418**

South Arbor Charter Academy  
8200 CARPENTER RD  
YPSILANTI, MI 48197

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	521,068.00	2,034,203.00	2,034,203.00
2017-2018 Fixed Carry Forward	-64,129.48	0.00	0.00
Total Indirect Costs	585,197.48	2,034,203.00	2,034,203.00
2017-2018 Direct Costs	6,336,274.00	4,823,139.00	4,823,139.00
2019-2020 Rate	9.24*	42.18*	42.18**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,690,674.00	5,163,324.00	5,163,324.00
Indirect costs based on rate ** multiplied by actual direct costs	618,218.28	774,498.60	1,290,831.00
2019-2020 Actual Indirect Costs	527,098.00	2,054,448.00	2,054,448.00
2017-2018 Fixed Carry Forward	-64,129.48	0.00	0.00
Total Indirect Costs	591,227.48	2,054,448.00	2,054,448.00
Over/(Under) Recovery	26,990.80	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	527,098.00	2,054,448.00	2,054,448.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	26,990.80	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	500,107.20	2,054,448.00	2,054,448.00
Direct Costs	6,690,674.00	5,163,324.00	5,163,324.00
Rate for 2021-2022 **	7.47*	39.79*	39.79**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 81906  
Form R0418**

Fortis Academy  
3875 GOLFSIDE DR  
YPSILANTI, MI 48197

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	343,082.00	1,754,104.00	1,754,104.00
2017-2018 Fixed Carry Forward	-14,519.13	0.00	0.00
Total Indirect Costs	357,601.13	1,754,104.00	1,754,104.00
2017-2018 Direct Costs	6,622,374.00	5,211,352.00	5,211,352.00
2019-2020 Rate	5.40*	33.66*	33.66**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,747,502.00	5,307,733.00	5,307,733.00
Indirect costs based on rate ** multiplied by actual direct costs	364,365.11	796,159.95	1,326,933.25
2019-2020 Actual Indirect Costs	285,311.00	1,725,080.00	1,725,080.00
2017-2018 Fixed Carry Forward	-14,519.13	0.00	0.00
Total Indirect Costs	299,830.13	1,725,080.00	1,725,080.00
Over/(Under) Recovery	64,534.98	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	285,311.00	1,725,080.00	1,725,080.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	64,534.98	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	220,776.02	1,725,080.00	1,725,080.00
Direct Costs	6,747,502.00	5,307,733.00	5,307,733.00
Rate for 2021-2022 **	3.27*	32.50*	32.50**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 81908  
Form R0418**

Multicultural Academy  
5550 PLATT RD  
ANN ARBOR, MI 48108

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	50,824.54	401,609.33	401,609.33
2017-2018 Fixed Carry Forward	25,731.50	0.00	0.00
Total Indirect Costs	25,093.04	401,609.33	401,609.33
2017-2018 Direct Costs	1,957,685.06	1,606,900.27	1,606,900.27
2019-2020 Rate	1.28*	24.99*	24.99**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,470,692.47	1,191,326.82	1,191,326.82
Indirect costs based on rate ** multiplied by actual direct costs	18,824.86	178,699.02	297,712.57
2019-2020 Actual Indirect Costs	65,606.40	344,972.05	344,972.05
2017-2018 Fixed Carry Forward	25,731.50	0.00	0.00
Total Indirect Costs	39,874.90	344,972.05	344,972.05
Over/(Under) Recovery	-21,050.04	0.00	-47,259.48

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	65,606.40	344,972.05	344,972.05
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-21,050.04	0.00	-47,259.48
Total Projected Indirect 2021-2022 (Numerator)	86,656.44	344,972.05	392,231.53
Direct Costs	1,470,692.47	1,191,326.82	1,191,326.82
Rate for 2021-2022 **	5.89*	28.96*	32.92**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 81909  
Form R0418**

Arbor Preparatory High School  
6800 Hitchingham Road  
Ypsilanti, MI 48197

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	62,255.66	1,433,733.63	1,433,733.63
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	62,255.66	1,433,733.63	1,433,733.63
2017-2018 Direct Costs	3,804,107.83	2,432,629.86	2,432,629.86
2019-2020 Rate	1.64*	58.94*	58.94**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,522,200.00	2,207,477.00	2,207,477.00
Indirect costs based on rate ** multiplied by actual direct costs	57,764.08	331,121.55	551,869.25
2019-2020 Actual Indirect Costs	58,580.00	1,373,303.00	1,373,303.00
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	58,580.00	1,373,303.00	1,373,303.00
Over/(Under) Recovery	-815.92	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	58,580.00	1,373,303.00	1,373,303.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-815.92	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	59,395.92	1,373,303.00	1,373,303.00
Direct Costs	3,522,200.00	2,207,477.00	2,207,477.00
Rate for 2021-2022 **	1.69*	62.21*	62.21**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 81910  
Form R0418**

East Arbor Charter Academy  
6885 Merritt Road  
Ypsilanti, MI 48197

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	442,479.00	1,891,610.00	1,891,610.00
2017-2018 Fixed Carry Forward	161,394.66	0.00	0.00
Total Indirect Costs	281,084.34	1,891,610.00	1,891,610.00
2017-2018 Direct Costs	6,236,942.00	4,787,811.00	4,787,811.00
2019-2020 Rate	4.51*	39.51*	39.51**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,085,298.00	4,635,217.00	4,635,217.00
Indirect costs based on rate ** multiplied by actual direct costs	274,446.94	695,282.55	1,158,804.25
2019-2020 Actual Indirect Costs	262,484.00	1,712,565.00	1,712,565.00
2017-2018 Fixed Carry Forward	161,394.66	0.00	0.00
Total Indirect Costs	101,089.34	1,712,565.00	1,712,565.00
Over/(Under) Recovery	173,357.60	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	262,484.00	1,712,565.00	1,712,565.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	173,357.60	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	89,126.40	1,712,565.00	1,712,565.00
Direct Costs	6,085,298.00	4,635,217.00	4,635,217.00
Rate for 2021-2022 **	1.46*	36.95*	36.95**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 81911  
Form R0418**

WSC Academy  
855 JEFFERSON ST  
YPSILANTI, MI 48197

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	7,555.00	122,093.00	122,093.00
2017-2018 Fixed Carry Forward	-49.18	0.00	322.74
Total Indirect Costs	7,604.18	122,093.00	121,770.26
2017-2018 Direct Costs	834,627.00	720,089.00	720,089.00
2019-2020 Rate	0.91*	16.96*	16.91**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	770,683.00	671,003.00	671,003.00
Indirect costs based on rate ** multiplied by actual direct costs	7,013.22	100,650.45	113,466.61
2019-2020 Actual Indirect Costs	7,636.00	107,316.00	107,316.00
2017-2018 Fixed Carry Forward	-49.18	0.00	322.74
Total Indirect Costs	7,685.18	107,316.00	106,993.26
Over/(Under) Recovery	-671.96	0.00	6,473.35

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	7,636.00	107,316.00	107,316.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-671.96	0.00	6,473.35
Total Projected Indirect 2021-2022 (Numerator)	8,307.96	107,316.00	100,842.65
Direct Costs	770,683.00	671,003.00	671,003.00
Rate for 2021-2022 **	1.08*	15.99*	15.03**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 81912  
Form R0418**

South Pointe Scholars Charter Academy  
10550 Geddes Road  
Ypsilanti, MI 48198

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	538,135.00	2,016,593.00	2,016,593.00
2017-2018 Fixed Carry Forward	-118,481.51	0.00	0.00
Total Indirect Costs	656,616.51	2,016,593.00	2,016,593.00
2017-2018 Direct Costs	6,388,895.00	4,910,437.00	4,910,437.00
2019-2020 Rate	10.28*	41.07*	41.07**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,911,391.00	5,393,278.00	5,393,278.00
Indirect costs based on rate ** multiplied by actual direct costs	710,490.99	808,991.70	1,348,319.50
2019-2020 Actual Indirect Costs	421,884.00	1,939,997.00	1,939,997.00
2017-2018 Fixed Carry Forward	-118,481.51	0.00	0.00
Total Indirect Costs	540,365.51	1,939,997.00	1,939,997.00
Over/(Under) Recovery	170,125.48	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	421,884.00	1,939,997.00	1,939,997.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	170,125.48	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	251,758.52	1,939,997.00	1,939,997.00
Direct Costs	6,911,391.00	5,393,278.00	5,393,278.00
Rate for 2021-2022 **	3.64*	35.97*	35.97**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 81913  
Form R0418**

Livingston Classical Academy  
8877 Main Street  
Whitmore Lake, MI 48189

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	5,932.45	105,033.35	105,033.35
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	5,932.45	105,033.35	105,033.35
2017-2018 Direct Costs	1,193,752.64	1,094,651.74	1,094,651.74
2019-2020 Rate	0.50*	9.60*	9.60**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,732,889.97	1,516,769.87	1,516,769.87
Indirect costs based on rate ** multiplied by actual direct costs	8,664.45	145,609.91	145,609.91
2019-2020 Actual Indirect Costs	14,297.79	230,417.89	230,417.89
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	14,297.79	230,417.89	230,417.89
Over/(Under) Recovery	-5,633.34	-84,807.98	-84,807.98

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	14,297.79	230,417.89	230,417.89
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-5,633.34	-84,807.98	-84,807.98
Total Projected Indirect 2021-2022 (Numerator)	19,931.13	315,225.87	315,225.87
Direct Costs	1,732,889.97	1,516,769.87	1,516,769.87
Rate for 2021-2022 **	1.15*	20.78*	20.78**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82000  
Form R0418**

Wayne RESA  
33500 VAN BORN RD  
WAYNE, MI 48184

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	12,824,334.28	15,202,303.71	15,202,303.71
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	12,824,334.28	15,202,303.71	15,202,303.71
2017-2018 Direct Costs	30,921,931.27	28,543,961.84	28,543,961.84
2019-2020 Rate	41.47*	53.26*	53.26**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	35,264,529.07	32,757,268.24	32,757,268.24
Indirect costs based on rate ** multiplied by actual direct costs	5,289,679.36	4,913,590.24	8,189,317.06
2019-2020 Actual Indirect Costs	13,289,568.62	15,796,829.45	15,796,829.45
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	13,289,568.62	15,796,829.45	15,796,829.45
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	13,289,568.62	15,796,829.45	15,796,829.45
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	13,289,568.62	15,796,829.45	15,796,829.45
Direct Costs	35,264,529.07	32,757,268.24	32,757,268.24
Rate for 2021-2022 **	37.69*	48.22*	48.22**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82010  
Form R0418**

Detroit City School District  
3011 WEST GRAND BLVD  
DETROIT, MI 48202

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	2,212,526.26	2,227,959.22	2,227,959.22
2017-2018 Fixed Carry Forward	-12,679,709.70	0.00	0.00
Total Indirect Costs	14,892,235.96	2,227,959.22	2,227,959.22
2017-2018 Direct Costs	931,231.74	915,798.78	915,798.78
2019-2020 Rate	1,599.20*	243.28*	243.28**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	0.00	0.00	0.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2019-2020 Actual Indirect Costs	401,649.58	401,649.58	401,649.58
2017-2018 Fixed Carry Forward	-12,679,709.70	0.00	0.00
Total Indirect Costs	13,081,359.28	401,649.58	401,649.58
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	401,649.58	401,649.58	401,649.58
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	401,649.58	401,649.58	401,649.58
Direct Costs	0.00	0.00	0.00
Rate for 2021-2022 **	0.00*	0.00*	0.00**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82015  
Form R0418**

Detroit Public Schools Community District  
3011 W GRAND BLVD  
DETROIT, MI 48202

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	37,422,450.39	120,596,959.23	120,596,959.23
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	37,422,450.39	120,596,959.23	120,596,959.23
2017-2018 Direct Costs	606,227,276.33	522,775,783.75	522,775,783.75
2019-2020 Rate	6.17*	23.07*	23.07**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	749,065,627.92	666,601,293.76	666,601,293.76
Indirect costs based on rate ** multiplied by actual direct costs	46,217,349.24	99,990,194.06	153,784,918.47
2019-2020 Actual Indirect Costs	51,155,225.70	133,358,750.86	133,358,750.86
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	51,155,225.70	133,358,750.86	133,358,750.86
Over/(Under) Recovery	-4,937,876.46	0.00	20,426,167.61

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	51,155,225.70	133,358,750.86	133,358,750.86
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-4,937,876.46	0.00	20,426,167.61
Total Projected Indirect 2021-2022 (Numerator)	56,093,102.16	133,358,750.86	112,932,583.25
Direct Costs	749,065,627.92	666,601,293.76	666,601,293.76
Rate for 2021-2022 **	7.49*	20.01*	16.94**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82020  
Form R0418**

Allen Park Public Schools  
9601 VINE AVE  
ALLEN PARK, MI 48101

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,224,363.55	4,307,748.35	4,307,748.35
2017-2018 Fixed Carry Forward	-30,880.17	-163,618.67	-164,341.64
Total Indirect Costs	1,255,243.72	4,471,367.02	4,472,089.99
2017-2018 Direct Costs	37,556,409.94	34,346,552.98	34,346,552.98
2019-2020 Rate	3.34*	13.02*	13.02**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	37,896,311.53	34,277,783.14	34,277,783.14
Indirect costs based on rate ** multiplied by actual direct costs	1,265,736.81	4,462,967.36	4,462,967.36
2019-2020 Actual Indirect Costs	874,756.47	4,355,828.86	4,355,828.86
2017-2018 Fixed Carry Forward	-30,880.17	-163,618.67	-164,341.64
Total Indirect Costs	905,636.64	4,519,447.53	4,520,170.50
Over/(Under) Recovery	360,100.17	-56,480.17	-57,203.14

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	874,756.47	4,355,828.86	4,355,828.86
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	360,100.17	-56,480.17	-57,203.14
Total Projected Indirect 2021-2022 (Numerator)	514,656.30	4,412,309.03	4,413,032.00
Direct Costs	37,896,311.53	34,277,783.14	34,277,783.14
Rate for 2021-2022 **	1.36*	12.87*	12.87**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82030  
Form R0418**

Dearborn City School District  
18700 AUDETTE ST  
DEARBORN, MI 48124

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	3,978,062.50	27,878,588.05	27,878,588.05
2017-2018 Fixed Carry Forward	-190,211.29	-904,540.03	-907,803.36
Total Indirect Costs	4,168,273.79	28,783,128.08	28,786,391.41
2017-2018 Direct Costs	239,392,423.28	215,283,765.73	215,283,765.73
2019-2020 Rate	1.74*	13.37*	13.37**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	252,518,965.97	227,283,344.50	227,283,344.50
Indirect costs based on rate ** multiplied by actual direct costs	4,393,830.01	30,387,783.16	30,387,783.16
2019-2020 Actual Indirect Costs	5,040,648.89	30,028,350.78	30,028,350.78
2017-2018 Fixed Carry Forward	-190,211.29	-904,540.03	-907,803.36
Total Indirect Costs	5,230,860.18	30,932,890.81	30,936,154.14
Over/(Under) Recovery	-837,030.17	-545,107.65	-548,370.98

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	5,040,648.89	30,028,350.78	30,028,350.78
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-837,030.17	-545,107.65	-548,370.98
Total Projected Indirect 2021-2022 (Numerator)	5,877,679.06	30,573,458.43	30,576,721.76
Direct Costs	252,518,965.97	227,283,344.50	227,283,344.50
Rate for 2021-2022 **	2.33*	13.45*	13.45**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82040  
Form R0418**

Dearborn Heights School District #7  
20629 ANNAPOLIS ST  
DEARBORN HEIGHTS, MI 48125

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	755,922.66	2,899,312.77	2,899,312.77
2017-2018 Fixed Carry Forward	-29,102.99	-43,880.49	-43,955.39
Total Indirect Costs	785,025.65	2,943,193.26	2,943,268.16
2017-2018 Direct Costs	24,706,307.95	22,562,917.84	22,562,917.84
2019-2020 Rate	3.18*	13.04*	13.04**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	24,494,470.01	22,393,177.39	22,393,177.39
Indirect costs based on rate ** multiplied by actual direct costs	778,924.15	2,920,070.33	2,920,070.33
2019-2020 Actual Indirect Costs	798,273.54	2,899,566.16	2,899,566.16
2017-2018 Fixed Carry Forward	-29,102.99	-43,880.49	-43,955.39
Total Indirect Costs	827,376.53	2,943,446.65	2,943,521.55
Over/(Under) Recovery	-48,452.38	-23,376.32	-23,451.22

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	798,273.54	2,899,566.16	2,899,566.16
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-48,452.38	-23,376.32	-23,451.22
Total Projected Indirect 2021-2022 (Numerator)	846,725.92	2,922,942.48	2,923,017.38
Direct Costs	24,494,470.01	22,393,177.39	22,393,177.39
Rate for 2021-2022 **	3.46*	13.05*	13.05**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82045  
Form R0418**

Melvindale-North Allen Park Schools  
18530 PROSPECT ST  
MELVINDALE, MI 48122

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,380,803.39	4,521,391.31	4,521,391.31
2017-2018 Fixed Carry Forward	-295,081.82	0.00	-424,067.54
Total Indirect Costs	1,675,885.21	4,521,391.31	4,945,458.85
2017-2018 Direct Costs	30,164,875.17	26,876,017.63	26,876,017.63
2019-2020 Rate	5.56*	16.82*	18.40**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	32,479,150.40	29,414,019.93	29,414,019.93
Indirect costs based on rate ** multiplied by actual direct costs	1,805,840.76	4,412,102.99	5,412,179.67
2019-2020 Actual Indirect Costs	962,509.18	3,865,497.06	3,865,497.06
2017-2018 Fixed Carry Forward	-295,081.82	0.00	-424,067.54
Total Indirect Costs	1,257,591.00	3,865,497.06	4,289,564.60
Over/(Under) Recovery	548,249.76	0.00	1,122,615.07

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	962,509.18	3,865,497.06	3,865,497.06
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	548,249.76	0.00	1,122,615.07
Total Projected Indirect 2021-2022 (Numerator)	414,259.42	3,865,497.06	2,742,881.99
Direct Costs	32,479,150.40	29,414,019.93	29,414,019.93
Rate for 2021-2022 **	1.28*	13.14*	9.33**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82050  
Form R0418**

Garden City Public Schools  
1333 RADCLIFF ST  
GARDEN CITY, MI 48135

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,877,039.98	5,737,093.48	5,737,093.48
2017-2018 Fixed Carry Forward	99,944.41	-182,122.34	-182,122.34
Total Indirect Costs	1,777,095.57	5,919,215.82	5,919,215.82
2017-2018 Direct Costs	48,091,870.78	44,038,559.61	44,038,559.61
2019-2020 Rate	3.70*	13.44*	13.44**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	46,771,367.23	44,060,774.05	44,060,774.05
Indirect costs based on rate ** multiplied by actual direct costs	1,730,540.59	5,921,768.03	5,921,768.03
2019-2020 Actual Indirect Costs	1,966,915.12	5,867,531.60	5,867,531.60
2017-2018 Fixed Carry Forward	99,944.41	-182,122.34	-182,122.34
Total Indirect Costs	1,866,970.71	6,049,653.94	6,049,653.94
Over/(Under) Recovery	-136,430.12	-127,885.91	-127,885.91

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,966,915.12	5,867,531.60	5,867,531.60
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-136,430.12	-127,885.91	-127,885.91
Total Projected Indirect 2021-2022 (Numerator)	2,103,345.24	5,995,417.51	5,995,417.51
Direct Costs	46,771,367.23	44,060,774.05	44,060,774.05
Rate for 2021-2022 **	4.50*	13.61*	13.61**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82055  
Form R0418**

Grosse Pointe Public Schools  
389 SAINT CLAIR ST  
GROSSE POINTE, MI 48230

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	4,261,237.13	14,050,693.44	14,050,693.44
2017-2018 Fixed Carry Forward	-1,176,754.03	0.00	-217,211.23
Total Indirect Costs	5,437,991.16	14,050,693.44	14,267,904.67
2017-2018 Direct Costs	99,353,702.22	89,456,314.00	89,456,314.00
2019-2020 Rate	5.47*	15.71*	15.95**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	95,787,482.89	85,712,633.26	85,712,633.26
Indirect costs based on rate ** multiplied by actual direct costs	5,239,575.31	12,856,894.99	13,671,165.00
2019-2020 Actual Indirect Costs	4,040,211.25	14,555,947.19	14,555,947.19
2017-2018 Fixed Carry Forward	-1,176,754.03	0.00	-217,211.23
Total Indirect Costs	5,216,965.28	14,555,947.19	14,773,158.42
Over/(Under) Recovery	22,610.03	0.00	-1,101,993.42

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	4,040,211.25	14,555,947.19	14,555,947.19
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	22,610.03	0.00	-1,101,993.42
Total Projected Indirect 2021-2022 (Numerator)	4,017,601.22	14,555,947.19	15,657,940.61
Direct Costs	95,787,482.89	85,712,633.26	85,712,633.26
Rate for 2021-2022 **	4.19*	16.98*	18.27**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82060  
Form R0418**

Hamtramck, School District of the City of  
P.O. Box 12012  
Hamtramck, MI 48212

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,182,004.69	3,920,658.01	3,920,658.01
2017-2018 Fixed Carry Forward	122,464.04	174,816.64	172,802.52
Total Indirect Costs	1,059,540.65	3,745,841.37	3,747,855.49
2017-2018 Direct Costs	37,238,658.17	34,329,136.85	34,329,136.85
2019-2020 Rate	2.85*	10.91*	10.92**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	41,983,161.33	38,258,886.20	38,258,886.20
Indirect costs based on rate ** multiplied by actual direct costs	1,196,520.10	4,174,044.48	4,177,870.37
2019-2020 Actual Indirect Costs	1,348,800.92	4,882,553.99	4,882,553.99
2017-2018 Fixed Carry Forward	122,464.04	174,816.64	172,802.52
Total Indirect Costs	1,226,336.88	4,707,737.35	4,709,751.47
Over/(Under) Recovery	-29,816.78	-533,692.87	-531,881.10

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,348,800.92	4,882,553.99	4,882,553.99
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-29,816.78	-533,692.87	-531,881.10
Total Projected Indirect 2021-2022 (Numerator)	1,378,617.70	5,416,246.86	5,414,435.09
Direct Costs	41,983,161.33	38,258,886.20	38,258,886.20
Rate for 2021-2022 **	3.28*	14.16*	14.15**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82090  
Form R0418**

Lincoln Park, School District of the City of  
1650 CHAMPAIGN RD  
LINCOLN PARK, MI 48146

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,178,284.47	6,454,463.10	6,454,463.10
2017-2018 Fixed Carry Forward	172,655.90	96,489.74	96,945.06
Total Indirect Costs	1,005,628.57	6,357,973.36	6,357,518.04
2017-2018 Direct Costs	53,627,683.46	48,976,924.32	48,976,924.32
2019-2020 Rate	1.88*	12.98*	12.98**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	60,198,289.65	55,064,845.86	55,064,845.86
Indirect costs based on rate ** multiplied by actual direct costs	1,131,727.85	7,147,416.99	7,147,416.99
2019-2020 Actual Indirect Costs	1,828,122.16	7,452,480.39	7,452,480.39
2017-2018 Fixed Carry Forward	172,655.90	96,489.74	96,945.06
Total Indirect Costs	1,655,466.26	7,355,990.65	7,355,535.33
Over/(Under) Recovery	-523,738.41	-208,573.66	-208,118.34

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,828,122.16	7,452,480.39	7,452,480.39
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-523,738.41	-208,573.66	-208,118.34
Total Projected Indirect 2021-2022 (Numerator)	2,351,860.57	7,661,054.05	7,660,598.73
Direct Costs	60,198,289.65	55,064,845.86	55,064,845.86
Rate for 2021-2022 **	3.91*	13.91*	13.91**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82095  
Form R0418**

Livonia Public Schools School District  
15125 FARMINGTON RD  
LIVONIA, MI 48154

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	5,274,910.74	21,543,776.15	21,543,776.15
2017-2018 Fixed Carry Forward	-911,775.77	-2,525,062.41	-2,568,465.45
Total Indirect Costs	6,186,686.51	24,068,838.56	24,112,241.60
2017-2018 Direct Costs	166,227,353.89	149,753,651.48	149,753,651.48
2019-2020 Rate	3.72*	16.07*	16.10**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	172,880,766.63	156,466,904.21	156,466,904.21
Indirect costs based on rate ** multiplied by actual direct costs	6,431,164.52	23,470,035.63	25,191,171.58
2019-2020 Actual Indirect Costs	5,542,926.42	21,734,033.43	21,734,033.43
2017-2018 Fixed Carry Forward	-911,775.77	-2,525,062.41	-2,568,465.45
Total Indirect Costs	6,454,702.19	24,259,095.84	24,302,498.88
Over/(Under) Recovery	-23,537.67	0.00	888,672.70

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	5,542,926.42	21,734,033.43	21,734,033.43
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-23,537.67	0.00	888,672.70
Total Projected Indirect 2021-2022 (Numerator)	5,566,464.09	21,734,033.43	20,845,360.73
Direct Costs	172,880,766.63	156,466,904.21	156,466,904.21
Rate for 2021-2022 **	3.22*	13.89*	13.32**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82100  
Form R0418**

Plymouth-Canton Community Schools  
454 SOUTH HARVEY ST  
PLYMOUTH, MI 48170

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	3,993,485.17	18,230,139.15	18,230,139.15
2017-2018 Fixed Carry Forward	435,211.53	1,515,619.75	1,520,398.51
Total Indirect Costs	3,558,273.64	16,714,519.40	16,709,740.64
2017-2018 Direct Costs	163,823,319.24	152,581,450.31	152,581,450.31
2019-2020 Rate	2.17*	10.95*	10.95**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	187,756,844.75	173,087,462.42	173,087,462.42
Indirect costs based on rate ** multiplied by actual direct costs	4,074,323.53	18,953,077.13	18,953,077.13
2019-2020 Actual Indirect Costs	4,029,981.01	18,435,320.90	18,435,320.90
2017-2018 Fixed Carry Forward	435,211.53	1,515,619.75	1,520,398.51
Total Indirect Costs	3,594,769.48	16,919,701.15	16,914,922.39
Over/(Under) Recovery	479,554.05	2,033,375.98	2,038,154.74

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	4,029,981.01	18,435,320.90	18,435,320.90
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	479,554.05	2,033,375.98	2,038,154.74
Total Projected Indirect 2021-2022 (Numerator)	3,550,426.96	16,401,944.92	16,397,166.16
Direct Costs	187,756,844.75	173,087,462.42	173,087,462.42
Rate for 2021-2022 **	1.89*	9.48*	9.47**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82110  
Form R0418**

Redford Union Schools, District No. 1  
17715 Brady  
REDFORD, MI 48240

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,787,449.99	4,388,137.43	4,388,137.43
2017-2018 Fixed Carry Forward	-694,298.28	-582,874.78	-581,780.47
Total Indirect Costs	2,481,748.27	4,971,012.21	4,969,917.90
2017-2018 Direct Costs	43,233,179.28	40,632,491.84	40,632,491.84
2019-2020 Rate	5.74*	12.23*	12.23**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	42,251,182.52	39,391,018.89	39,391,018.89
Indirect costs based on rate ** multiplied by actual direct costs	2,425,217.88	4,817,521.61	4,817,521.61
2019-2020 Actual Indirect Costs	1,743,700.08	4,603,863.71	4,603,863.71
2017-2018 Fixed Carry Forward	-694,298.28	-582,874.78	-581,780.47
Total Indirect Costs	2,437,998.36	5,186,738.49	5,185,644.18
Over/(Under) Recovery	-12,780.48	-369,216.88	-368,122.57

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,743,700.08	4,603,863.71	4,603,863.71
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-12,780.48	-369,216.88	-368,122.57
Total Projected Indirect 2021-2022 (Numerator)	1,756,480.56	4,973,080.59	4,971,986.28
Direct Costs	42,251,182.52	39,391,018.89	39,391,018.89
Rate for 2021-2022 **	4.16*	12.62*	12.62**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82120  
Form R0418**

River Rouge, School District of the City of  
1460 COOLIDGE HWY  
RIVER ROUGE, MI 48218

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,039,288.83	3,553,393.33	3,553,393.33
2017-2018 Fixed Carry Forward	39,091.05	0.00	-97,362.25
Total Indirect Costs	1,000,197.78	3,553,393.33	3,650,755.58
2017-2018 Direct Costs	24,634,159.03	22,120,054.53	22,120,054.53
2019-2020 Rate	4.06*	16.06*	16.50**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	25,968,510.33	23,197,991.20	23,197,991.20
Indirect costs based on rate ** multiplied by actual direct costs	1,054,321.52	3,479,698.68	3,827,668.55
2019-2020 Actual Indirect Costs	1,114,673.32	3,885,192.45	3,885,192.45
2017-2018 Fixed Carry Forward	39,091.05	0.00	-97,362.25
Total Indirect Costs	1,075,582.27	3,885,192.45	3,982,554.70
Over/(Under) Recovery	-21,260.75	0.00	-154,886.15

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,114,673.32	3,885,192.45	3,885,192.45
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-21,260.75	0.00	-154,886.15
Total Projected Indirect 2021-2022 (Numerator)	1,135,934.07	3,885,192.45	4,040,078.60
Direct Costs	25,968,510.33	23,197,991.20	23,197,991.20
Rate for 2021-2022 **	4.37*	16.75*	17.42**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82130  
Form R0418**

Romulus Community Schools  
36540 GRANT ST  
ROMULUS, MI 48174

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	18,762.40	18,762.40	18,762.40
2017-2018 Fixed Carry Forward	1,420,999.91	4,675,757.07	4,641,899.63
Total Indirect Costs	-1,402,237.51	-4,656,994.67	-4,623,137.23
2017-2018 Direct Costs	31,719,726.13	31,719,726.13	31,719,726.13
2019-2020 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	32,171,087.45	32,138,002.44	32,138,002.44
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2019-2020 Actual Indirect Costs	118,415.19	151,500.20	151,500.20
2017-2018 Fixed Carry Forward	1,420,999.91	4,675,757.07	4,641,899.63
Total Indirect Costs	-1,302,584.72	-4,524,256.87	-4,490,399.43
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	118,415.19	151,500.20	151,500.20
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	118,415.19	151,500.20	151,500.20
Direct Costs	32,171,087.45	32,138,002.44	32,138,002.44
Rate for 2021-2022 **	0.37*	0.47*	0.47**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82140  
Form R0418**

South Redford School District  
26141 Schoolcraft  
Redford, MI 48239

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,164,479.75	3,853,217.18	3,853,217.18
2017-2018 Fixed Carry Forward	-141,813.70	-295,421.79	-294,844.14
Total Indirect Costs	1,306,293.45	4,148,638.97	4,148,061.32
2017-2018 Direct Costs	33,252,652.76	31,606,106.33	31,606,106.33
2019-2020 Rate	3.93*	13.13*	13.12**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	38,238,170.83	35,946,964.13	35,946,964.13
Indirect costs based on rate ** multiplied by actual direct costs	1,502,760.11	4,719,836.39	4,716,241.69
2019-2020 Actual Indirect Costs	1,288,489.86	4,519,975.56	4,519,975.56
2017-2018 Fixed Carry Forward	-141,813.70	-295,421.79	-294,844.14
Total Indirect Costs	1,430,303.56	4,815,397.35	4,814,819.70
Over/(Under) Recovery	72,456.55	-95,560.96	-98,578.01

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,288,489.86	4,519,975.56	4,519,975.56
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	72,456.55	-95,560.96	-98,578.01
Total Projected Indirect 2021-2022 (Numerator)	1,216,033.31	4,615,536.52	4,618,553.57
Direct Costs	38,238,170.83	35,946,964.13	35,946,964.13
Rate for 2021-2022 **	3.18*	12.84*	12.85**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82150  
Form R0418**

Taylor School District  
23033 NORTHLINE RD  
TAYLOR, MI 48180

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	2,994,053.79	11,654,662.21	11,654,662.21
2017-2018 Fixed Carry Forward	-213,743.50	0.00	-329,652.25
Total Indirect Costs	3,207,797.29	11,654,662.21	11,984,314.46
2017-2018 Direct Costs	78,493,901.47	69,663,765.25	69,663,765.25
2019-2020 Rate	4.09*	16.73*	17.20**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	73,792,391.61	65,819,314.27	65,819,314.27
Indirect costs based on rate ** multiplied by actual direct costs	3,018,108.82	9,872,897.14	11,320,922.05
2019-2020 Actual Indirect Costs	2,715,930.10	10,564,340.44	10,564,340.44
2017-2018 Fixed Carry Forward	-213,743.50	0.00	-329,652.25
Total Indirect Costs	2,929,673.60	10,564,340.44	10,893,992.69
Over/(Under) Recovery	88,435.22	0.00	426,929.36

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	2,715,930.10	10,564,340.44	10,564,340.44
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	88,435.22	0.00	426,929.36
Total Projected Indirect 2021-2022 (Numerator)	2,627,494.88	10,564,340.44	10,137,411.08
Direct Costs	73,792,391.61	65,819,314.27	65,819,314.27
Rate for 2021-2022 **	3.56*	16.05*	15.40**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82155  
Form R0418**

Trenton Public Schools  
2603 CHARLTON RD  
TRENTON, MI 48183

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	756,205.67	3,370,653.26	3,370,653.26
2017-2018 Fixed Carry Forward	147,683.89	173,053.08	173,898.80
Total Indirect Costs	608,521.78	3,197,600.18	3,196,754.46
2017-2018 Direct Costs	31,726,042.88	29,111,595.29	29,111,595.29
2019-2020 Rate	1.92*	10.98*	10.98**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	32,065,504.19	29,295,000.65	29,295,000.65
Indirect costs based on rate ** multiplied by actual direct costs	615,657.68	3,216,591.07	3,216,591.07
2019-2020 Actual Indirect Costs	876,805.77	3,687,365.31	3,687,365.31
2017-2018 Fixed Carry Forward	147,683.89	173,053.08	173,898.80
Total Indirect Costs	729,121.88	3,514,312.23	3,513,466.51
Over/(Under) Recovery	-113,464.20	-297,721.16	-296,875.44

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	876,805.77	3,687,365.31	3,687,365.31
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-113,464.20	-297,721.16	-296,875.44
Total Projected Indirect 2021-2022 (Numerator)	990,269.97	3,985,086.47	3,984,240.75
Direct Costs	32,065,504.19	29,295,000.65	29,295,000.65
Rate for 2021-2022 **	3.09*	13.60*	13.60**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82160  
Form R0418**

Wayne-Westland Community School District  
36745 MARQUETTE ST  
WESTLAND, MI 48185

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	3,185,710.38	16,878,641.23	16,878,641.23
2017-2018 Fixed Carry Forward	-249,099.58	-376,487.63	-413,650.05
Total Indirect Costs	3,434,809.96	17,255,128.86	17,292,291.28
2017-2018 Direct Costs	132,555,758.75	118,720,529.52	118,720,529.52
2019-2020 Rate	2.59*	14.53*	14.57**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	132,069,447.97	119,050,904.69	119,050,904.69
Indirect costs based on rate ** multiplied by actual direct costs	3,420,598.70	17,298,096.45	17,345,716.81
2019-2020 Actual Indirect Costs	3,605,383.79	16,484,766.82	16,484,766.82
2017-2018 Fixed Carry Forward	-249,099.58	-376,487.63	-413,650.05
Total Indirect Costs	3,854,483.37	16,861,254.45	16,898,416.87
Over/(Under) Recovery	-433,884.67	436,842.00	447,299.94

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	3,605,383.79	16,484,766.82	16,484,766.82
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-433,884.67	436,842.00	447,299.94
Total Projected Indirect 2021-2022 (Numerator)	4,039,268.46	16,047,924.82	16,037,466.88
Direct Costs	132,069,447.97	119,050,904.69	119,050,904.69
Rate for 2021-2022 **	3.06*	13.48*	13.47**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82170  
Form R0418**

Wyandotte, School District of the City of  
639 OAK ST  
WYANDOTTE, MI 48192

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,538,363.51	7,995,429.19	7,995,429.19
2017-2018 Fixed Carry Forward	237,349.19	-100,885.91	-184,670.43
Total Indirect Costs	1,301,014.32	8,096,315.10	8,180,099.62
2017-2018 Direct Costs	66,997,627.57	60,402,014.39	60,402,014.39
2019-2020 Rate	1.94*	13.40*	13.54**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	71,003,896.57	64,112,466.31	64,112,466.31
Indirect costs based on rate ** multiplied by actual direct costs	1,377,475.59	8,591,070.49	8,680,827.94
2019-2020 Actual Indirect Costs	1,512,390.72	8,281,090.02	8,281,090.02
2017-2018 Fixed Carry Forward	237,349.19	-100,885.91	-184,670.43
Total Indirect Costs	1,275,041.53	8,381,975.93	8,465,760.45
Over/(Under) Recovery	102,434.06	209,094.56	215,067.49

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,512,390.72	8,281,090.02	8,281,090.02
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	102,434.06	209,094.56	215,067.49
Total Projected Indirect 2021-2022 (Numerator)	1,409,956.66	8,071,995.46	8,066,022.53
Direct Costs	71,003,896.57	64,112,466.31	64,112,466.31
Rate for 2021-2022 **	1.99*	12.59*	12.58**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82180  
Form R0418**

Flat Rock Community Schools  
28639 DIVISION ST  
FLAT ROCK, MI 48134

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	686,386.51	2,224,527.62	2,224,527.62
2017-2018 Fixed Carry Forward	43,258.85	48,625.83	48,204.55
Total Indirect Costs	643,127.66	2,175,901.79	2,176,323.07
2017-2018 Direct Costs	18,178,374.43	16,640,233.32	16,640,233.32
2019-2020 Rate	3.54*	13.08*	13.08**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	18,741,107.97	17,084,036.81	17,084,036.81
Indirect costs based on rate ** multiplied by actual direct costs	663,435.22	2,234,592.01	2,234,592.01
2019-2020 Actual Indirect Costs	686,685.86	2,343,757.02	2,343,757.02
2017-2018 Fixed Carry Forward	43,258.85	48,625.83	48,204.55
Total Indirect Costs	643,427.01	2,295,131.19	2,295,552.47
Over/(Under) Recovery	20,008.21	-60,539.18	-60,960.46

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	686,685.86	2,343,757.02	2,343,757.02
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	20,008.21	-60,539.18	-60,960.46
Total Projected Indirect 2021-2022 (Numerator)	666,677.65	2,404,296.20	2,404,717.48
Direct Costs	18,741,107.97	17,084,036.81	17,084,036.81
Rate for 2021-2022 **	3.56*	14.07*	14.08**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82230  
Form R0418**

Crestwood School District  
27235 JOY RD  
DEARBORN HTS, MI 48127

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	584,356.50	3,512,780.05	3,512,780.05
2017-2018 Fixed Carry Forward	94,294.84	59,660.39	61,386.35
Total Indirect Costs	490,061.66	3,453,119.66	3,451,393.70
2017-2018 Direct Costs	43,497,961.27	40,397,442.72	40,397,442.72
2019-2020 Rate	1.13*	8.55*	8.54**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	44,337,055.38	41,091,555.74	41,091,555.74
Indirect costs based on rate ** multiplied by actual direct costs	501,008.73	3,513,328.02	3,509,218.86
2019-2020 Actual Indirect Costs	781,104.41	3,930,326.39	3,930,326.39
2017-2018 Fixed Carry Forward	94,294.84	59,660.39	61,386.35
Total Indirect Costs	686,809.57	3,870,666.00	3,868,940.04
Over/(Under) Recovery	-185,800.84	-357,337.98	-359,721.18

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	781,104.41	3,930,326.39	3,930,326.39
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-185,800.84	-357,337.98	-359,721.18
Total Projected Indirect 2021-2022 (Numerator)	966,905.25	4,287,664.37	4,290,047.57
Direct Costs	44,337,055.38	41,091,555.74	41,091,555.74
Rate for 2021-2022 **	2.18*	10.43*	10.44**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82240  
Form R0418**

Westwood Community School District  
3335 SOUTH BEECH DALY ST  
DEARBORN HEIGHTS, MI 48125

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,133,547.45	2,979,653.19	2,979,653.19
2017-2018 Fixed Carry Forward	-69,604.34	-27,606.59	-25,890.60
Total Indirect Costs	1,203,151.79	3,007,259.78	3,005,543.79
2017-2018 Direct Costs	21,631,940.85	19,785,835.11	19,785,835.11
2019-2020 Rate	5.56*	15.20*	15.19**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	19,518,905.53	18,009,785.74	18,009,785.74
Indirect costs based on rate ** multiplied by actual direct costs	1,085,251.15	2,701,467.86	2,735,686.45
2019-2020 Actual Indirect Costs	1,023,034.05	2,532,153.84	2,532,153.84
2017-2018 Fixed Carry Forward	-69,604.34	-27,606.59	-25,890.60
Total Indirect Costs	1,092,638.39	2,559,760.43	2,558,044.44
Over/(Under) Recovery	-7,387.24	0.00	177,642.01

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,023,034.05	2,532,153.84	2,532,153.84
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-7,387.24	0.00	177,642.01
Total Projected Indirect 2021-2022 (Numerator)	1,030,421.29	2,532,153.84	2,354,511.83
Direct Costs	19,518,905.53	18,009,785.74	18,009,785.74
Rate for 2021-2022 **	5.28*	14.06*	13.07**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82250  
Form R0418**

Ecorse Public Schools  
27225 W OUTER DR  
ECORSE, MI 48229

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	745,652.20	2,495,534.27	2,495,534.27
2017-2018 Fixed Carry Forward	-362,868.49	0.00	-513,638.63
Total Indirect Costs	1,108,520.69	2,495,534.27	3,009,172.90
2017-2018 Direct Costs	13,173,445.74	11,423,563.67	11,423,563.67
2019-2020 Rate	8.41*	21.85*	26.34**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	14,152,370.06	12,259,143.96	12,259,143.96
Indirect costs based on rate ** multiplied by actual direct costs	1,190,214.32	1,838,871.59	3,064,785.99
2019-2020 Actual Indirect Costs	166,988.29	2,060,214.39	2,060,214.39
2017-2018 Fixed Carry Forward	-362,868.49	0.00	-513,638.63
Total Indirect Costs	529,856.78	2,060,214.39	2,573,853.02
Over/(Under) Recovery	660,357.54	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	166,988.29	2,060,214.39	2,060,214.39
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	660,357.54	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	-493,369.25	2,060,214.39	2,060,214.39
Direct Costs	14,152,370.06	12,259,143.96	12,259,143.96
Rate for 2021-2022 **	0.00*	16.81*	16.81**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82290  
Form R0418**

Gibraltar School District  
19370 VREELAND RD  
WOODHAVEN, MI 48183

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	833,792.70	4,017,415.18	4,017,415.18
2017-2018 Fixed Carry Forward	197,375.55	-285,080.46	-315,848.79
Total Indirect Costs	636,417.15	4,302,495.64	4,333,263.97
2017-2018 Direct Costs	32,064,340.57	28,710,267.09	28,710,267.09
2019-2020 Rate	1.98*	14.99*	15.09**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	35,441,843.41	31,491,907.59	31,491,907.59
Indirect costs based on rate ** multiplied by actual direct costs	701,748.50	4,720,636.95	4,752,128.86
2019-2020 Actual Indirect Costs	878,182.88	4,636,697.13	4,636,697.13
2017-2018 Fixed Carry Forward	197,375.55	-285,080.46	-315,848.79
Total Indirect Costs	680,807.33	4,921,777.59	4,952,545.92
Over/(Under) Recovery	20,941.17	-201,140.64	-200,417.06

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	878,182.88	4,636,697.13	4,636,697.13
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	20,941.17	-201,140.64	-200,417.06
Total Projected Indirect 2021-2022 (Numerator)	857,241.71	4,837,837.77	4,837,114.19
Direct Costs	35,441,843.41	31,491,907.59	31,491,907.59
Rate for 2021-2022 **	2.42*	15.36*	15.36**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82300  
Form R0418**

Grosse Ile Township Schools  
23276 EAST RIVER RD  
GROSSE ILE, MI 48138

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	612,512.79	2,461,184.33	2,461,184.33
2017-2018 Fixed Carry Forward	-86,359.14	-86,011.63	-86,937.11
Total Indirect Costs	698,871.93	2,547,195.96	2,548,121.44
2017-2018 Direct Costs	18,645,426.05	16,796,754.51	16,796,754.51
2019-2020 Rate	3.75*	15.16*	15.17**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	19,309,672.41	17,533,481.85	17,533,481.85
Indirect costs based on rate ** multiplied by actual direct costs	724,112.72	2,630,022.28	2,659,829.20
2019-2020 Actual Indirect Costs	668,025.01	2,444,215.57	2,444,215.57
2017-2018 Fixed Carry Forward	-86,359.14	-86,011.63	-86,937.11
Total Indirect Costs	754,384.15	2,530,227.20	2,531,152.68
Over/(Under) Recovery	-30,271.43	0.00	128,676.52

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	668,025.01	2,444,215.57	2,444,215.57
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-30,271.43	0.00	128,676.52
Total Projected Indirect 2021-2022 (Numerator)	698,296.44	2,444,215.57	2,315,539.05
Direct Costs	19,309,672.41	17,533,481.85	17,533,481.85
Rate for 2021-2022 **	3.62*	13.94*	13.21**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82320  
Form R0418**

Harper Woods, The School District of the City of  
19851 ANITA ST  
HARPER WOODS, MI 48225

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	582,097.85	2,238,609.23	2,238,609.23
2017-2018 Fixed Carry Forward	-17,793.82	203,633.61	200,573.27
Total Indirect Costs	599,891.67	2,034,975.62	2,038,035.96
2017-2018 Direct Costs	23,242,794.28	21,586,282.90	21,586,282.90
2019-2020 Rate	2.58*	9.43*	9.44**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	29,080,019.08	25,958,797.61	25,958,797.61
Indirect costs based on rate ** multiplied by actual direct costs	750,264.49	2,447,914.61	2,450,510.49
2019-2020 Actual Indirect Costs	893,211.85	4,014,433.32	4,014,433.32
2017-2018 Fixed Carry Forward	-17,793.82	203,633.61	200,573.27
Total Indirect Costs	911,005.67	3,810,799.71	3,813,860.05
Over/(Under) Recovery	-160,741.18	-1,362,885.10	-1,363,349.56

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	893,211.85	4,014,433.32	4,014,433.32
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-160,741.18	-1,362,885.10	-1,363,349.56
Total Projected Indirect 2021-2022 (Numerator)	1,053,953.03	5,377,318.42	5,377,782.88
Direct Costs	29,080,019.08	25,958,797.61	25,958,797.61
Rate for 2021-2022 **	3.62*	20.71*	20.72**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82340  
Form R0418**

Huron School District  
32044 HURON RIVER DR  
NEW BOSTON, MI 48164

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	718,010.85	3,336,428.22	3,336,428.22
2017-2018 Fixed Carry Forward	-40,630.68	-82,400.66	-84,439.63
Total Indirect Costs	758,641.53	3,418,828.88	3,420,867.85
2017-2018 Direct Costs	26,886,259.25	24,276,142.21	24,276,142.21
2019-2020 Rate	2.82*	14.08*	14.09**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	28,883,320.79	26,296,224.79	26,296,224.79
Indirect costs based on rate ** multiplied by actual direct costs	814,509.65	3,702,508.45	3,705,138.07
2019-2020 Actual Indirect Costs	752,038.23	3,349,416.60	3,349,416.60
2017-2018 Fixed Carry Forward	-40,630.68	-82,400.66	-84,439.63
Total Indirect Costs	792,668.91	3,431,817.26	3,433,856.23
Over/(Under) Recovery	21,840.74	270,691.19	271,281.84

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	752,038.23	3,349,416.60	3,349,416.60
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	21,840.74	270,691.19	271,281.84
Total Projected Indirect 2021-2022 (Numerator)	730,197.49	3,078,725.41	3,078,134.76
Direct Costs	28,883,320.79	26,296,224.79	26,296,224.79
Rate for 2021-2022 **	2.53*	11.71*	11.71**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82365  
Form R0418**

Woodhaven-Brownstown School District  
24821 HALL RD  
WOODHAVEN, MI 48183

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,228,528.87	4,899,032.87	4,899,032.87
2017-2018 Fixed Carry Forward	490,149.36	267,902.57	267,899.25
Total Indirect Costs	738,379.51	4,631,130.30	4,631,133.62
2017-2018 Direct Costs	49,614,074.41	47,139,364.10	47,139,364.10
2019-2020 Rate	1.49*	9.82*	9.82**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	59,548,392.30	55,471,485.82	55,471,485.82
Indirect costs based on rate ** multiplied by actual direct costs	887,271.05	5,447,299.91	5,447,299.91
2019-2020 Actual Indirect Costs	1,629,007.33	5,543,086.81	5,543,086.81
2017-2018 Fixed Carry Forward	490,149.36	267,902.57	267,899.25
Total Indirect Costs	1,138,857.97	5,275,184.24	5,275,187.56
Over/(Under) Recovery	-251,586.92	172,115.67	172,112.35

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,629,007.33	5,543,086.81	5,543,086.81
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-251,586.92	172,115.67	172,112.35
Total Projected Indirect 2021-2022 (Numerator)	1,880,594.25	5,370,971.14	5,370,974.46
Direct Costs	59,548,392.30	55,471,485.82	55,471,485.82
Rate for 2021-2022 **	3.16*	9.68*	9.68**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82390  
Form R0418**

Northville Public Schools  
405 W MAIN ST  
NORTHVILLE, MI 48167

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	2,545,770.72	9,785,005.21	9,785,005.21
2017-2018 Fixed Carry Forward	-358,197.06	717,299.89	605,563.63
Total Indirect Costs	2,903,967.78	9,067,705.32	9,179,441.58
2017-2018 Direct Costs	85,975,926.66	78,610,068.15	78,610,068.15
2019-2020 Rate	3.38*	11.54*	11.68**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	88,581,804.26	81,336,437.80	81,336,437.80
Indirect costs based on rate ** multiplied by actual direct costs	2,994,064.98	9,386,224.92	9,500,095.94
2019-2020 Actual Indirect Costs	2,798,423.50	9,918,774.11	9,918,774.11
2017-2018 Fixed Carry Forward	-358,197.06	717,299.89	605,563.63
Total Indirect Costs	3,156,620.56	9,201,474.22	9,313,210.48
Over/(Under) Recovery	-162,555.58	184,750.70	186,885.46

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	2,798,423.50	9,918,774.11	9,918,774.11
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-162,555.58	184,750.70	186,885.46
Total Projected Indirect 2021-2022 (Numerator)	2,960,979.08	9,734,023.41	9,731,888.65
Direct Costs	88,581,804.26	81,336,437.80	81,336,437.80
Rate for 2021-2022 **	3.34*	11.97*	11.96**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82400  
Form R0418**

Riverview Community School District  
13425 COLVIN ST  
RIVERVIEW, MI 48193

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,388,957.93	4,576,088.30	4,576,088.30
2017-2018 Fixed Carry Forward	-179,919.58	0.00	-258,240.35
Total Indirect Costs	1,568,877.51	4,576,088.30	4,834,328.65
2017-2018 Direct Costs	26,930,043.51	23,742,913.14	23,742,913.14
2019-2020 Rate	5.83*	19.27*	20.36**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	28,198,004.15	24,653,496.10	24,653,496.10
Indirect costs based on rate ** multiplied by actual direct costs	1,643,943.64	3,698,024.42	5,019,451.81
2019-2020 Actual Indirect Costs	1,055,651.88	4,600,159.93	4,600,159.93
2017-2018 Fixed Carry Forward	-179,919.58	0.00	-258,240.35
Total Indirect Costs	1,235,571.46	4,600,159.93	4,858,400.28
Over/(Under) Recovery	408,372.18	0.00	161,051.53

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,055,651.88	4,600,159.93	4,600,159.93
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	408,372.18	0.00	161,051.53
Total Projected Indirect 2021-2022 (Numerator)	647,279.70	4,600,159.93	4,439,108.40
Direct Costs	28,198,004.15	24,653,496.10	24,653,496.10
Rate for 2021-2022 **	2.30*	18.66*	18.01**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82405  
Form R0418**

Southgate Community School District  
13940 LEROY ST  
SOUTHGATE, MI 48195

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,545,357.53	4,894,138.84	4,894,138.84
2017-2018 Fixed Carry Forward	362,651.34	-101,880.49	-103,521.18
Total Indirect Costs	1,182,706.19	4,996,019.33	4,997,660.02
2017-2018 Direct Costs	46,071,292.54	42,543,738.97	42,543,738.97
2019-2020 Rate	2.57*	11.74*	11.75**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	41,872,556.82	39,933,809.26	39,933,809.26
Indirect costs based on rate ** multiplied by actual direct costs	1,076,124.71	4,688,229.21	4,692,222.59
2019-2020 Actual Indirect Costs	1,241,544.62	4,068,543.50	4,068,543.50
2017-2018 Fixed Carry Forward	362,651.34	-101,880.49	-103,521.18
Total Indirect Costs	878,893.28	4,170,423.99	4,172,064.68
Over/(Under) Recovery	197,231.43	517,805.22	520,157.91

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,241,544.62	4,068,543.50	4,068,543.50
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	197,231.43	517,805.22	520,157.91
Total Projected Indirect 2021-2022 (Numerator)	1,044,313.19	3,550,738.28	3,548,385.59
Direct Costs	41,872,556.82	39,933,809.26	39,933,809.26
Rate for 2021-2022 **	2.49*	8.89*	8.89**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82430  
Form R0418**

Van Buren Public Schools  
555 WEST COLUMBIA AVE  
BELLEVILLE, MI 48111

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,181,162.78	6,599,087.88	6,599,087.88
2017-2018 Fixed Carry Forward	-140,600.15	43,099.72	-22,637.91
Total Indirect Costs	1,321,762.93	6,555,988.16	6,621,725.79
2017-2018 Direct Costs	51,791,524.97	46,222,599.87	46,222,599.87
2019-2020 Rate	2.55*	14.18*	14.33**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	52,514,597.88	47,072,368.29	47,072,368.29
Indirect costs based on rate ** multiplied by actual direct costs	1,339,122.25	6,674,861.82	6,745,470.38
2019-2020 Actual Indirect Costs	1,277,861.31	6,551,757.90	6,551,757.90
2017-2018 Fixed Carry Forward	-140,600.15	43,099.72	-22,637.91
Total Indirect Costs	1,418,461.46	6,508,658.18	6,574,395.81
Over/(Under) Recovery	-79,339.21	166,203.64	171,074.57

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,277,861.31	6,551,757.90	6,551,757.90
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-79,339.21	166,203.64	171,074.57
Total Projected Indirect 2021-2022 (Numerator)	1,357,200.52	6,385,554.26	6,380,683.33
Direct Costs	52,514,597.88	47,072,368.29	47,072,368.29
Rate for 2021-2022 **	2.58*	13.57*	13.56**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82700  
Form R0418**

Detroit Achievement Academy  
7000 Outer Drive  
Detroit, MI 48235

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	61,254.39	260,013.50	260,013.50
2017-2018 Fixed Carry Forward	-15,050.70	10,202.90	-97,654.99
Total Indirect Costs	76,305.09	249,810.60	357,668.49
2017-2018 Direct Costs	2,242,756.05	2,043,996.94	2,043,996.94
2019-2020 Rate	3.40*	12.22*	17.50**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,679,322.75	3,178,691.06	3,178,691.06
Indirect costs based on rate ** multiplied by actual direct costs	125,096.97	388,436.05	556,270.94
2019-2020 Actual Indirect Costs	92,209.48	592,841.17	592,841.17
2017-2018 Fixed Carry Forward	-15,050.70	10,202.90	-97,654.99
Total Indirect Costs	107,260.18	582,638.27	690,496.16
Over/(Under) Recovery	17,836.79	-194,202.22	-134,225.22

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	92,209.48	592,841.17	592,841.17
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	17,836.79	-194,202.22	-134,225.22
Total Projected Indirect 2021-2022 (Numerator)	74,372.69	787,043.39	727,066.39
Direct Costs	3,679,322.75	3,178,691.06	3,178,691.06
Rate for 2021-2022 **	2.02*	24.76*	22.87**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82701  
Form R0418**

University Preparatory Science and Math (PSAD)  
5100 JOHN R ST  
DETROIT, MI 48202

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,234,522.57	3,267,548.27	3,267,548.27
2017-2018 Fixed Carry Forward	421,207.00	0.00	0.00
Total Indirect Costs	813,315.57	3,267,548.27	3,267,548.27
2017-2018 Direct Costs	12,600,681.64	10,567,655.94	10,567,655.94
2019-2020 Rate	6.45*	30.92*	30.92**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	13,602,175.38	11,191,360.20	11,191,360.20
Indirect costs based on rate ** multiplied by actual direct costs	877,340.31	1,678,704.03	2,797,840.05
2019-2020 Actual Indirect Costs	1,023,000.63	3,433,815.81	3,433,815.81
2017-2018 Fixed Carry Forward	421,207.00	0.00	0.00
Total Indirect Costs	601,793.63	3,433,815.81	3,433,815.81
Over/(Under) Recovery	275,546.68	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,023,000.63	3,433,815.81	3,433,815.81
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	275,546.68	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	747,453.95	3,433,815.81	3,433,815.81
Direct Costs	13,602,175.38	11,191,360.20	11,191,360.20
Rate for 2021-2022 **	5.50*	30.68*	30.68**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82702  
Form R0418**

University Preparatory Academy (PSAD)  
P. O. Box 2339  
DETROIT, MI 48202

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,790,289.98	3,348,308.96	3,348,308.96
2017-2018 Fixed Carry Forward	273,347.59	0.00	0.00
Total Indirect Costs	1,516,942.39	3,348,308.96	3,348,308.96
2017-2018 Direct Costs	16,199,958.19	14,641,939.21	14,641,939.21
2019-2020 Rate	9.36*	22.87*	22.87**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	18,437,657.44	15,713,648.09	15,713,648.09
Indirect costs based on rate ** multiplied by actual direct costs	1,725,764.74	2,357,047.21	3,593,711.32
2019-2020 Actual Indirect Costs	1,007,634.65	3,731,644.00	3,731,644.00
2017-2018 Fixed Carry Forward	273,347.59	0.00	0.00
Total Indirect Costs	734,287.06	3,731,644.00	3,731,644.00
Over/(Under) Recovery	991,477.68	0.00	-137,932.68

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,007,634.65	3,731,644.00	3,731,644.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	991,477.68	0.00	-137,932.68
Total Projected Indirect 2021-2022 (Numerator)	16,156.97	3,731,644.00	3,869,576.68
Direct Costs	18,437,657.44	15,713,648.09	15,713,648.09
Rate for 2021-2022 **	0.09*	23.75*	24.63**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82703  
Form R0418**

University Preparatory Art & Design  
485 W MILWAUKEE ST  
DETROIT, MI 48202

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	376,111.87	1,821,768.52	1,821,768.52
2017-2018 Fixed Carry Forward	287,736.84	0.00	0.00
Total Indirect Costs	88,375.03	1,821,768.52	1,821,768.52
2017-2018 Direct Costs	11,372,344.04	9,926,687.39	9,926,687.39
2019-2020 Rate	0.78*	18.35*	18.35**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	12,117,085.13	10,693,874.77	10,693,874.77
Indirect costs based on rate ** multiplied by actual direct costs	94,513.26	1,604,081.22	1,962,326.02
2019-2020 Actual Indirect Costs	705,600.39	2,128,810.75	2,128,810.75
2017-2018 Fixed Carry Forward	287,736.84	0.00	0.00
Total Indirect Costs	417,863.55	2,128,810.75	2,128,810.75
Over/(Under) Recovery	-323,350.29	0.00	-166,484.73

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	705,600.39	2,128,810.75	2,128,810.75
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-323,350.29	0.00	-166,484.73
Total Projected Indirect 2021-2022 (Numerator)	1,028,950.68	2,128,810.75	2,295,295.48
Direct Costs	12,117,085.13	10,693,874.77	10,693,874.77
Rate for 2021-2022 **	8.49*	19.91*	21.46**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82704  
Form R0418**

Detroit Public Safety Academy  
1250 ROSA PARKS BLVD  
DETROIT, MI 48216

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	148,654.90	799,520.27	799,520.27
2017-2018 Fixed Carry Forward	11,457.41	0.00	0.00
Total Indirect Costs	137,197.49	799,520.27	799,520.27
2017-2018 Direct Costs	2,992,131.73	2,341,266.36	2,341,266.36
2019-2020 Rate	4.59*	34.15*	34.15**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,556,664.65	1,992,457.82	1,992,457.82
Indirect costs based on rate ** multiplied by actual direct costs	117,350.91	298,868.67	498,114.46
2019-2020 Actual Indirect Costs	112,368.00	676,574.83	676,574.83
2017-2018 Fixed Carry Forward	11,457.41	0.00	0.00
Total Indirect Costs	100,910.59	676,574.83	676,574.83
Over/(Under) Recovery	16,440.32	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	112,368.00	676,574.83	676,574.83
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	16,440.32	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	95,927.68	676,574.83	676,574.83
Direct Costs	2,556,664.65	1,992,457.82	1,992,457.82
Rate for 2021-2022 **	3.75*	33.96*	33.96**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82705  
Form R0418**

Branch Line School  
16360 HUBBARD ST  
LIVONIA, MI 48154

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	21,854.41	101,726.13	101,726.13
2017-2018 Fixed Carry Forward	477.09	-15,953.88	-15,953.88
Total Indirect Costs	21,377.32	117,680.01	117,680.01
2017-2018 Direct Costs	931,407.36	851,535.64	851,535.64
2019-2020 Rate	2.30*	13.82*	13.82**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,198,824.01	1,121,656.80	1,121,656.80
Indirect costs based on rate ** multiplied by actual direct costs	27,572.95	155,012.97	155,012.97
2019-2020 Actual Indirect Costs	7,142.05	84,309.26	84,309.26
2017-2018 Fixed Carry Forward	477.09	-15,953.88	-15,953.88
Total Indirect Costs	6,664.96	100,263.14	100,263.14
Over/(Under) Recovery	20,907.99	54,749.83	54,749.83

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	7,142.05	84,309.26	84,309.26
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	20,907.99	54,749.83	54,749.83
Total Projected Indirect 2021-2022 (Numerator)	-13,765.94	29,559.43	29,559.43
Direct Costs	1,198,824.01	1,121,656.80	1,121,656.80
Rate for 2021-2022 **	0.00*	2.64*	2.64**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82706  
Form R0418**

The James and Grace Lee Boggs School  
7600 GOETHE ST  
DETROIT, MI 48214

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	120,562.07	240,053.10	240,053.10
2017-2018 Fixed Carry Forward	4,387.27	0.00	0.00
Total Indirect Costs	116,174.80	240,053.10	240,053.10
2017-2018 Direct Costs	1,128,636.94	1,009,145.91	1,009,145.91
2019-2020 Rate	10.29*	23.79*	23.79**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,419,296.54	1,288,432.27	1,288,432.27
Indirect costs based on rate ** multiplied by actual direct costs	146,045.61	193,264.84	306,518.04
2019-2020 Actual Indirect Costs	131,328.86	262,193.13	262,193.13
2017-2018 Fixed Carry Forward	4,387.27	0.00	0.00
Total Indirect Costs	126,941.59	262,193.13	262,193.13
Over/(Under) Recovery	19,104.02	0.00	44,324.91

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	131,328.86	262,193.13	262,193.13
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	19,104.02	0.00	44,324.91
Total Projected Indirect 2021-2022 (Numerator)	112,224.84	262,193.13	217,868.22
Direct Costs	1,419,296.54	1,288,432.27	1,288,432.27
Rate for 2021-2022 **	7.91*	20.35*	16.91**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82710  
Form R0418**

WAY Michigan  
407 E FORT ST  
DETROIT, MI 48226

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	74,862.67	132,012.73	132,012.73
2017-2018 Fixed Carry Forward	12,201.71	29,680.63	29,680.63
Total Indirect Costs	62,660.96	102,332.10	102,332.10
2017-2018 Direct Costs	1,717,246.19	1,660,096.13	1,660,096.13
2019-2020 Rate	3.65*	6.16*	6.16**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,636,325.70	1,586,554.21	1,586,554.21
Indirect costs based on rate ** multiplied by actual direct costs	59,725.89	97,731.74	97,731.74
2019-2020 Actual Indirect Costs	80,669.82	130,441.31	130,441.31
2017-2018 Fixed Carry Forward	12,201.71	29,680.63	29,680.63
Total Indirect Costs	68,468.11	100,760.68	100,760.68
Over/(Under) Recovery	-8,742.22	-3,028.94	-3,028.94

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	80,669.82	130,441.31	130,441.31
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-8,742.22	-3,028.94	-3,028.94
Total Projected Indirect 2021-2022 (Numerator)	89,412.04	133,470.25	133,470.25
Direct Costs	1,636,325.70	1,586,554.21	1,586,554.21
Rate for 2021-2022 **	5.46*	8.41*	8.41**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82711  
Form R0418**

Canton Preparatory High School  
46610 CHERRY HILL RD  
CANTON, MI 48187

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	62,459.77	1,334,553.53	1,334,553.53
2017-2018 Fixed Carry Forward	-1,173.07	0.00	0.00
Total Indirect Costs	63,632.84	1,334,553.53	1,334,553.53
2017-2018 Direct Costs	3,759,920.14	2,487,826.38	2,487,826.38
2019-2020 Rate	1.69*	53.64*	53.64**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,756,663.00	2,467,802.00	2,467,802.00
Indirect costs based on rate ** multiplied by actual direct costs	63,487.60	370,170.30	616,950.50
2019-2020 Actual Indirect Costs	58,580.00	1,347,441.00	1,347,441.00
2017-2018 Fixed Carry Forward	-1,173.07	0.00	0.00
Total Indirect Costs	59,753.07	1,347,441.00	1,347,441.00
Over/(Under) Recovery	3,734.53	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	58,580.00	1,347,441.00	1,347,441.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	3,734.53	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	54,845.47	1,347,441.00	1,347,441.00
Direct Costs	3,756,663.00	2,467,802.00	2,467,802.00
Rate for 2021-2022 **	1.46*	54.60*	54.60**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82713  
Form R0418**

New Paradigm College Prep  
4001 29TH ST  
DETROIT, MI 48210

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	55,757.91	401,447.81	401,447.81
2017-2018 Fixed Carry Forward	6,411.57	0.00	0.00
Total Indirect Costs	49,346.34	401,447.81	401,447.81
2017-2018 Direct Costs	1,334,108.91	988,419.01	988,419.01
2019-2020 Rate	3.70*	40.62*	40.62**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,665,056.57	1,947,334.00	1,947,334.00
Indirect costs based on rate ** multiplied by actual direct costs	98,607.09	292,100.10	486,833.50
2019-2020 Actual Indirect Costs	64,957.36	782,679.93	782,679.93
2017-2018 Fixed Carry Forward	6,411.57	0.00	0.00
Total Indirect Costs	58,545.79	782,679.93	782,679.93
Over/(Under) Recovery	40,061.30	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	64,957.36	782,679.93	782,679.93
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	40,061.30	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	24,896.06	782,679.93	782,679.93
Direct Costs	2,665,056.57	1,947,334.00	1,947,334.00
Rate for 2021-2022 **	0.93*	40.19*	40.19**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82716  
Form R0418**

Vista Meadows Academy  
20651 WEST WARREN ST  
DEARBORN HEIGHTS, MI 48127

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	21,575.00	166,641.00	166,641.00
2017-2018 Fixed Carry Forward	9,092.53	0.00	-267.31
Total Indirect Costs	12,482.47	166,641.00	166,908.31
2017-2018 Direct Costs	1,034,700.00	889,634.00	889,634.00
2019-2020 Rate	1.21*	18.73*	18.76**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	999,689.00	886,353.00	886,353.00
Indirect costs based on rate ** multiplied by actual direct costs	12,096.24	132,952.95	166,279.82
2019-2020 Actual Indirect Costs	17,630.00	130,966.00	130,966.00
2017-2018 Fixed Carry Forward	9,092.53	0.00	-267.31
Total Indirect Costs	8,537.47	130,966.00	131,233.31
Over/(Under) Recovery	3,558.77	0.00	35,046.51

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	17,630.00	130,966.00	130,966.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	3,558.77	0.00	35,046.51
Total Projected Indirect 2021-2022 (Numerator)	14,071.23	130,966.00	95,919.49
Direct Costs	999,689.00	886,353.00	886,353.00
Rate for 2021-2022 **	1.41*	14.78*	10.82**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82717  
Form R0418**

Achieve Charter Academy  
3250 DENTON RD  
CANTON, MI 48188

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	498,344.00	1,929,069.00	1,929,069.00
2017-2018 Fixed Carry Forward	-79,558.53	0.00	0.00
Total Indirect Costs	577,902.53	1,929,069.00	1,929,069.00
2017-2018 Direct Costs	5,964,034.00	4,533,309.00	4,533,309.00
2019-2020 Rate	9.69*	42.55*	42.55**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,246,586.00	4,815,987.00	4,815,987.00
Indirect costs based on rate ** multiplied by actual direct costs	605,294.18	722,398.05	1,203,996.75
2019-2020 Actual Indirect Costs	526,997.00	1,957,596.00	1,957,596.00
2017-2018 Fixed Carry Forward	-79,558.53	0.00	0.00
Total Indirect Costs	606,555.53	1,957,596.00	1,957,596.00
Over/(Under) Recovery	-1,261.35	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	526,997.00	1,957,596.00	1,957,596.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-1,261.35	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	528,258.35	1,957,596.00	1,957,596.00
Direct Costs	6,246,586.00	4,815,987.00	4,815,987.00
Rate for 2021-2022 **	8.46*	40.65*	40.65**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82718  
Form R0418**

Quest Charter Academy  
24745 VAN BORN RD  
TAYLOR, MI 48180

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	427,934.00	1,803,091.00	1,803,091.00
2017-2018 Fixed Carry Forward	-32,387.98	0.00	0.00
Total Indirect Costs	460,321.98	1,803,091.00	1,803,091.00
2017-2018 Direct Costs	6,581,944.00	5,206,787.00	5,206,787.00
2019-2020 Rate	6.99*	34.63*	34.63**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,952,531.00	5,501,528.00	5,501,528.00
Indirect costs based on rate ** multiplied by actual direct costs	485,981.92	825,229.20	1,375,382.00
2019-2020 Actual Indirect Costs	360,188.00	1,811,191.00	1,811,191.00
2017-2018 Fixed Carry Forward	-32,387.98	0.00	0.00
Total Indirect Costs	392,575.98	1,811,191.00	1,811,191.00
Over/(Under) Recovery	93,405.94	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	360,188.00	1,811,191.00	1,811,191.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	93,405.94	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	266,782.06	1,811,191.00	1,811,191.00
Direct Costs	6,952,531.00	5,501,528.00	5,501,528.00
Rate for 2021-2022 **	3.84*	32.92*	32.92**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82719  
Form R0418**

Washington-Parks Academy  
11685 Appleton  
Redford, MI 48239

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	169,018.89	2,769,555.03	2,769,555.03
2017-2018 Fixed Carry Forward	23,424.45	0.00	0.00
Total Indirect Costs	145,594.44	2,769,555.03	2,769,555.03
2017-2018 Direct Costs	14,046,958.95	11,446,422.81	11,446,422.81
2019-2020 Rate	1.04*	24.20*	24.20**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	14,894,156.15	11,982,608.35	11,982,608.35
Indirect costs based on rate ** multiplied by actual direct costs	154,899.22	1,797,391.25	2,899,791.22
2019-2020 Actual Indirect Costs	331,449.10	3,242,996.90	3,242,996.90
2017-2018 Fixed Carry Forward	23,424.45	0.00	0.00
Total Indirect Costs	308,024.65	3,242,996.90	3,242,996.90
Over/(Under) Recovery	-153,125.43	0.00	-343,205.68

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	331,449.10	3,242,996.90	3,242,996.90
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-153,125.43	0.00	-343,205.68
Total Projected Indirect 2021-2022 (Numerator)	484,574.53	3,242,996.90	3,586,202.58
Direct Costs	14,894,156.15	11,982,608.35	11,982,608.35
Rate for 2021-2022 **	3.25*	27.06*	29.93**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82722  
Form R0418**

Detroit Leadership Academy  
13550 Virgil  
Detroit, MI 48223

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	96,851.06	1,092,292.27	1,092,292.27
2017-2018 Fixed Carry Forward	96,034.41	0.00	0.00
Total Indirect Costs	816.65	1,092,292.27	1,092,292.27
2017-2018 Direct Costs	6,943,627.49	5,948,186.28	5,948,186.28
2019-2020 Rate	0.01*	18.36*	18.36**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	8,098,030.66	6,827,669.82	6,827,669.82
Indirect costs based on rate ** multiplied by actual direct costs	809.80	1,024,150.47	1,253,560.18
2019-2020 Actual Indirect Costs	103,112.10	1,373,472.94	1,373,472.94
2017-2018 Fixed Carry Forward	96,034.41	0.00	0.00
Total Indirect Costs	7,077.69	1,373,472.94	1,373,472.94
Over/(Under) Recovery	-6,267.89	0.00	-119,912.76

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	103,112.10	1,373,472.94	1,373,472.94
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-6,267.89	0.00	-119,912.76
Total Projected Indirect 2021-2022 (Numerator)	109,379.99	1,373,472.94	1,493,385.70
Direct Costs	8,098,030.66	6,827,669.82	6,827,669.82
Rate for 2021-2022 **	1.35*	20.12*	21.87**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82723  
Form R0418**

Legacy Charter Academy  
4900 E HILDALE ST  
DETROIT, MI 48234

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	410,177.00	1,969,476.00	1,969,476.00
2017-2018 Fixed Carry Forward	95,516.71	0.00	0.00
Total Indirect Costs	314,660.29	1,969,476.00	1,969,476.00
2017-2018 Direct Costs	7,206,441.00	5,647,142.00	5,647,142.00
2019-2020 Rate	4.37*	34.88*	34.88**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,578,489.00	6,024,245.00	6,024,245.00
Indirect costs based on rate ** multiplied by actual direct costs	331,179.97	903,636.75	1,506,061.25
2019-2020 Actual Indirect Costs	352,622.00	1,906,866.00	1,906,866.00
2017-2018 Fixed Carry Forward	95,516.71	0.00	0.00
Total Indirect Costs	257,105.29	1,906,866.00	1,906,866.00
Over/(Under) Recovery	74,074.68	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	352,622.00	1,906,866.00	1,906,866.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	74,074.68	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	278,547.32	1,906,866.00	1,906,866.00
Direct Costs	7,578,489.00	6,024,245.00	6,024,245.00
Rate for 2021-2022 **	3.68*	31.65*	31.65**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82724  
Form R0418**

University Yes Academy  
P. O. Box 2716  
Detroit, MI 48202

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	165,673.10	1,076,626.84	1,076,626.84
2017-2018 Fixed Carry Forward	526,812.87	0.00	-181,869.01
Total Indirect Costs	-361,139.77	1,076,626.84	1,258,495.85
2017-2018 Direct Costs	4,928,725.75	4,017,772.01	4,017,772.01
2019-2020 Rate	0.00*	26.80*	31.32**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	4,659,208.50	3,761,664.75	3,761,664.75
Indirect costs based on rate ** multiplied by actual direct costs	0.00	564,249.71	940,416.19
2019-2020 Actual Indirect Costs	247,635.36	1,145,179.11	1,145,179.11
2017-2018 Fixed Carry Forward	526,812.87	0.00	-181,869.01
Total Indirect Costs	-279,177.51	1,145,179.11	1,327,048.12
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	247,635.36	1,145,179.11	1,145,179.11
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	247,635.36	1,145,179.11	1,145,179.11
Direct Costs	4,659,208.50	3,761,664.75	3,761,664.75
Rate for 2021-2022 **	5.31*	30.44*	30.44**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82725  
Form R0418**

Global Heights Academy  
23713 Joy Road  
Dearborn Heights, MI 48127

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	258,869.84	739,733.07	739,733.07
2017-2018 Fixed Carry Forward	3,194.65	0.00	0.00
Total Indirect Costs	255,675.19	739,733.07	739,733.07
2017-2018 Direct Costs	2,533,869.77	2,053,006.54	2,053,006.54
2019-2020 Rate	10.09*	36.03*	36.03**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,409,483.30	1,972,820.52	1,972,820.52
Indirect costs based on rate ** multiplied by actual direct costs	243,116.86	295,923.08	493,205.13
2019-2020 Actual Indirect Costs	288,506.58	725,169.36	725,169.36
2017-2018 Fixed Carry Forward	3,194.65	0.00	0.00
Total Indirect Costs	285,311.93	725,169.36	725,169.36
Over/(Under) Recovery	-42,195.07	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	288,506.58	725,169.36	725,169.36
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-42,195.07	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	330,701.65	725,169.36	725,169.36
Direct Costs	2,409,483.30	1,972,820.52	1,972,820.52
Rate for 2021-2022 **	13.73*	36.76*	36.76**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82727  
Form R0418**

Regent Park Scholars Charter Academy  
15865 East Seven Mile Road  
Detroit, MI 48205

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	279,645.00	1,781,936.00	1,781,936.00
2017-2018 Fixed Carry Forward	-21,846.02	0.00	0.00
Total Indirect Costs	301,491.02	1,781,936.00	1,781,936.00
2017-2018 Direct Costs	6,994,319.00	5,492,028.00	5,492,028.00
2019-2020 Rate	4.31*	32.45*	32.45**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,534,787.00	5,995,899.00	5,995,899.00
Indirect costs based on rate ** multiplied by actual direct costs	324,749.32	899,384.85	1,498,974.75
2019-2020 Actual Indirect Costs	252,513.00	1,791,401.00	1,791,401.00
2017-2018 Fixed Carry Forward	-21,846.02	0.00	0.00
Total Indirect Costs	274,359.02	1,791,401.00	1,791,401.00
Over/(Under) Recovery	50,390.30	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	252,513.00	1,791,401.00	1,791,401.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	50,390.30	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	202,122.70	1,791,401.00	1,791,401.00
Direct Costs	7,534,787.00	5,995,899.00	5,995,899.00
Rate for 2021-2022 **	2.68*	29.88*	29.88**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82728  
Form R0418**

Jalen Rose Leadership Academy  
15000 Trojan Street  
Detroit, MI 48235

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	502,353.18	792,590.48	792,590.48
2017-2018 Fixed Carry Forward	-334,008.85	0.00	0.00
Total Indirect Costs	836,362.03	792,590.48	792,590.48
2017-2018 Direct Costs	3,361,000.62	3,070,763.32	3,070,763.32
2019-2020 Rate	24.88*	25.81*	25.81**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,522,514.63	3,227,898.95	3,227,898.95
Indirect costs based on rate ** multiplied by actual direct costs	528,377.19	484,184.84	806,974.74
2019-2020 Actual Indirect Costs	630,954.93	925,570.61	925,570.61
2017-2018 Fixed Carry Forward	-334,008.85	0.00	0.00
Total Indirect Costs	964,963.78	925,570.61	925,570.61
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	630,954.93	925,570.61	925,570.61
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	630,954.93	925,570.61	925,570.61
Direct Costs	3,522,514.63	3,227,898.95	3,227,898.95
Rate for 2021-2022 **	17.91*	28.67*	28.67**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82729  
Form R0418**

South Canton Scholars Charter Academy  
3085 South Canton Center Road  
Canton, MI 48188

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	260,402.00	2,048,891.00	2,048,891.00
2017-2018 Fixed Carry Forward	14,035.04	0.00	0.00
Total Indirect Costs	246,366.96	2,048,891.00	2,048,891.00
2017-2018 Direct Costs	6,278,977.00	4,490,488.00	4,490,488.00
2019-2020 Rate	3.92*	45.63*	45.63**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,597,976.00	4,726,656.00	4,726,656.00
Indirect costs based on rate ** multiplied by actual direct costs	258,640.66	708,998.40	1,181,664.00
2019-2020 Actual Indirect Costs	334,944.00	2,206,264.00	2,206,264.00
2017-2018 Fixed Carry Forward	14,035.04	0.00	0.00
Total Indirect Costs	320,908.96	2,206,264.00	2,206,264.00
Over/(Under) Recovery	-62,268.30	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	334,944.00	2,206,264.00	2,206,264.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-62,268.30	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	397,212.30	2,206,264.00	2,206,264.00
Direct Costs	6,597,976.00	4,726,656.00	4,726,656.00
Rate for 2021-2022 **	6.02*	46.68*	46.68**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82730  
Form R0418**

American International Academy  
300 Henry Ruff Road  
Westland, MI 48186

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	147,792.79	970,775.35	970,775.35
2017-2018 Fixed Carry Forward	26,549.09	0.00	0.00
Total Indirect Costs	121,243.70	970,775.35	970,775.35
2017-2018 Direct Costs	4,125,057.70	3,302,075.14	3,302,075.14
2019-2020 Rate	2.94*	29.40*	29.40**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,512,365.65	5,415,238.25	5,415,238.25
Indirect costs based on rate ** multiplied by actual direct costs	191,463.55	812,285.74	1,353,809.56
2019-2020 Actual Indirect Costs	311,783.14	1,408,910.54	1,408,910.54
2017-2018 Fixed Carry Forward	26,549.09	0.00	0.00
Total Indirect Costs	285,234.05	1,408,910.54	1,408,910.54
Over/(Under) Recovery	-93,770.50	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	311,783.14	1,408,910.54	1,408,910.54
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-93,770.50	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	405,553.64	1,408,910.54	1,408,910.54
Direct Costs	6,512,365.65	5,415,238.25	5,415,238.25
Rate for 2021-2022 **	6.23*	26.02*	26.02**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82735  
Form R0418**

New Paradigm Glazer-Loving Academy  
1000 LYNN ST  
DETROIT, MI 48211

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	235,714.58	770,079.82	770,079.82
2017-2018 Fixed Carry Forward	-118,593.27	0.00	0.00
Total Indirect Costs	354,307.85	770,079.82	770,079.82
2017-2018 Direct Costs	3,299,191.85	2,764,826.61	2,764,826.61
2019-2020 Rate	10.74*	27.85*	27.85**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,295,946.08	2,799,466.02	2,799,466.02
Indirect costs based on rate ** multiplied by actual direct costs	353,984.61	419,919.90	699,866.51
2019-2020 Actual Indirect Costs	224,206.45	720,686.51	720,686.51
2017-2018 Fixed Carry Forward	-118,593.27	0.00	0.00
Total Indirect Costs	342,799.72	720,686.51	720,686.51
Over/(Under) Recovery	11,184.89	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	224,206.45	720,686.51	720,686.51
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	11,184.89	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	213,021.56	720,686.51	720,686.51
Direct Costs	3,295,946.08	2,799,466.02	2,799,466.02
Rate for 2021-2022 **	6.46*	25.74*	25.74**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82737  
Form R0418**

Pathways Academy  
11340 E JEFFERSON AVE  
DETROIT, MI 48214

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	70,258.75	367,162.30	367,162.30
2017-2018 Fixed Carry Forward	16,598.14	0.00	-321.42
Total Indirect Costs	53,660.61	367,162.30	367,483.72
2017-2018 Direct Costs	2,063,109.02	1,766,205.47	1,766,205.47
2019-2020 Rate	2.60*	20.79*	20.81**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,994,602.09	1,724,720.31	1,724,720.31
Indirect costs based on rate ** multiplied by actual direct costs	51,859.65	258,708.05	358,914.30
2019-2020 Actual Indirect Costs	70,372.02	340,253.80	340,253.80
2017-2018 Fixed Carry Forward	16,598.14	0.00	-321.42
Total Indirect Costs	53,773.88	340,253.80	340,575.22
Over/(Under) Recovery	-1,914.23	0.00	18,339.08

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	70,372.02	340,253.80	340,253.80
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-1,914.23	0.00	18,339.08
Total Projected Indirect 2021-2022 (Numerator)	72,286.25	340,253.80	321,914.72
Direct Costs	1,994,602.09	1,724,720.31	1,724,720.31
Rate for 2021-2022 **	3.62*	19.73*	18.66**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82739  
Form R0418**

Detroit Innovation Academy  
18211 PLYMOUTH RD  
DETROIT, MI 48228

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	48,460.16	606,519.38	606,519.38
2017-2018 Fixed Carry Forward	42,223.67	0.00	17,167.41
Total Indirect Costs	6,236.49	606,519.38	589,351.97
2017-2018 Direct Costs	3,452,197.47	2,894,138.25	2,894,138.25
2019-2020 Rate	0.18*	20.96*	20.36**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,320,972.00	2,781,939.00	2,781,939.00
Indirect costs based on rate ** multiplied by actual direct costs	5,977.75	417,290.85	566,402.78
2019-2020 Actual Indirect Costs	38,776.00	577,809.00	577,809.00
2017-2018 Fixed Carry Forward	42,223.67	0.00	17,167.41
Total Indirect Costs	-3,447.67	577,809.00	560,641.59
Over/(Under) Recovery	9,425.42	0.00	5,761.19

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	38,776.00	577,809.00	577,809.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	9,425.42	0.00	5,761.19
Total Projected Indirect 2021-2022 (Numerator)	29,350.58	577,809.00	572,047.81
Direct Costs	3,320,972.00	2,781,939.00	2,781,939.00
Rate for 2021-2022 **	0.88*	20.77*	20.56**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82741  
Form R0418**

Cornerstone Health and Technology School  
17351 Southfield Road  
Detroit, MI 48235

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	97,906.16	1,099,413.05	1,099,413.05
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	97,906.16	1,099,413.05	1,099,413.05
2017-2018 Direct Costs	5,493,068.21	4,491,561.32	4,491,561.32
2019-2020 Rate	1.78*	24.48*	24.48**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,739,443.65	4,795,639.37	4,795,639.37
Indirect costs based on rate ** multiplied by actual direct costs	102,162.10	719,345.91	1,173,972.52
2019-2020 Actual Indirect Costs	124,277.90	1,068,082.18	1,068,082.18
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	124,277.90	1,068,082.18	1,068,082.18
Over/(Under) Recovery	-22,115.80	0.00	105,890.34

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	124,277.90	1,068,082.18	1,068,082.18
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-22,115.80	0.00	105,890.34
Total Projected Indirect 2021-2022 (Numerator)	146,393.70	1,068,082.18	962,191.84
Direct Costs	5,739,443.65	4,795,639.37	4,795,639.37
Rate for 2021-2022 **	2.55*	22.27*	20.06**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82742  
Form R0418**

Madison-Carver Academy  
1990 MCINTYRE ST  
DETROIT, MI 48219

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	76,898.31	1,113,255.01	1,113,255.01
2017-2018 Fixed Carry Forward	38,082.11	0.00	147,337.86
Total Indirect Costs	38,816.20	1,113,255.01	965,917.15
2017-2018 Direct Costs	6,206,959.10	5,170,602.40	5,170,602.40
2019-2020 Rate	0.63*	21.53*	18.68**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,214,991.11	5,114,961.33	5,114,961.33
Indirect costs based on rate ** multiplied by actual direct costs	39,154.44	767,244.20	955,474.78
2019-2020 Actual Indirect Costs	109,656.29	1,209,686.07	1,209,686.07
2017-2018 Fixed Carry Forward	38,082.11	0.00	147,337.86
Total Indirect Costs	71,574.18	1,209,686.07	1,062,348.21
Over/(Under) Recovery	-32,419.74	0.00	-106,873.43

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	109,656.29	1,209,686.07	1,209,686.07
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-32,419.74	0.00	-106,873.43
Total Projected Indirect 2021-2022 (Numerator)	142,076.03	1,209,686.07	1,316,559.50
Direct Costs	6,214,991.11	5,114,961.33	5,114,961.33
Rate for 2021-2022 **	2.29*	23.65*	25.74**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82743  
Form R0418**

Plymouth Scholars Charter Academy  
48484 N. Territorial Road  
Plymouth, MI 48170

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	491,655.00	1,994,964.00	1,994,964.00
2017-2018 Fixed Carry Forward	-100,244.28	0.00	0.00
Total Indirect Costs	591,899.28	1,994,964.00	1,994,964.00
2017-2018 Direct Costs	5,887,663.00	4,384,354.00	4,384,354.00
2019-2020 Rate	10.05*	45.50*	45.50**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,171,708.00	4,570,253.00	4,570,253.00
Indirect costs based on rate ** multiplied by actual direct costs	620,256.65	685,537.95	1,142,563.25
2019-2020 Actual Indirect Costs	390,507.00	1,991,962.00	1,991,962.00
2017-2018 Fixed Carry Forward	-100,244.28	0.00	0.00
Total Indirect Costs	490,751.28	1,991,962.00	1,991,962.00
Over/(Under) Recovery	129,505.37	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	390,507.00	1,991,962.00	1,991,962.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	129,505.37	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	261,001.63	1,991,962.00	1,991,962.00
Direct Costs	6,171,708.00	4,570,253.00	4,570,253.00
Rate for 2021-2022 **	4.23*	43.59*	43.59**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82744  
Form R0418**

Escuela Avancemos  
2635 HOWARD ST  
DETROIT, MI 48216

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	57,544.86	437,367.88	437,367.88
2017-2018 Fixed Carry Forward	126,431.40	0.00	0.00
Total Indirect Costs	-68,886.54	437,367.88	437,367.88
2017-2018 Direct Costs	2,683,767.05	2,303,944.03	2,303,944.03
2019-2020 Rate	0.00*	18.98*	18.98**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,074,667.56	2,484,410.31	2,484,410.31
Indirect costs based on rate ** multiplied by actual direct costs	0.00	372,661.55	471,541.08
2019-2020 Actual Indirect Costs	232,964.77	823,222.02	823,222.02
2017-2018 Fixed Carry Forward	126,431.40	0.00	0.00
Total Indirect Costs	106,533.37	823,222.02	823,222.02
Over/(Under) Recovery	0.00	0.00	-351,680.94

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	232,964.77	823,222.02	823,222.02
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-351,680.94
Total Projected Indirect 2021-2022 (Numerator)	232,964.77	823,222.02	1,174,902.96
Direct Costs	3,074,667.56	2,484,410.31	2,484,410.31
Rate for 2021-2022 **	7.58*	33.14*	47.29**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82745  
Form R0418**

Caniff Liberty Academy  
2650 Caniff Street  
Hamtramck, MI 48212

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	639,694.85	1,319,933.77	1,319,933.77
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	639,694.85	1,319,933.77	1,319,933.77
2017-2018 Direct Costs	3,149,507.29	2,469,268.37	2,469,268.37
2019-2020 Rate	20.31*	53.45*	53.45**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,791,671.79	3,108,544.09	3,108,544.09
Indirect costs based on rate ** multiplied by actual direct costs	568,750.77	466,281.61	777,136.02
2019-2020 Actual Indirect Costs	808,743.41	1,491,871.11	1,491,871.11
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	808,743.41	1,491,871.11	1,491,871.11
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	808,743.41	1,491,871.11	1,491,871.11
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	808,743.41	1,491,871.11	1,491,871.11
Direct Costs	3,791,671.79	3,108,544.09	3,108,544.09
Rate for 2021-2022 **	21.33*	47.99*	47.99**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82746  
Form R0418**

W-A-Y Academy  
8701 West Vernor Highway  
Detroit, MI 48209

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	312,568.20	788,840.14	788,840.14
2017-2018 Fixed Carry Forward	-85,975.89	0.00	-259,423.15
Total Indirect Costs	398,544.09	788,840.14	1,048,263.29
2017-2018 Direct Costs	3,267,102.92	2,790,830.98	2,790,830.98
2019-2020 Rate	12.20*	28.27*	37.56**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,951,443.26	2,611,289.97	2,611,289.97
Indirect costs based on rate ** multiplied by actual direct costs	360,076.08	391,693.50	652,822.49
2019-2020 Actual Indirect Costs	249,355.53	589,508.82	589,508.82
2017-2018 Fixed Carry Forward	-85,975.89	0.00	-259,423.15
Total Indirect Costs	335,331.42	589,508.82	848,931.97
Over/(Under) Recovery	24,744.66	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	249,355.53	589,508.82	589,508.82
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	24,744.66	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	224,610.87	589,508.82	589,508.82
Direct Costs	2,951,443.26	2,611,289.97	2,611,289.97
Rate for 2021-2022 **	7.61*	22.58*	22.58**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82747  
Form R0418**

MacDowell Preparatory Academy  
4201 West Outer Drive  
Detroit, MI 48226

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	516,643.66	985,873.03	985,873.03
2017-2018 Fixed Carry Forward	-363,850.38	0.00	0.00
Total Indirect Costs	880,494.04	985,873.03	985,873.03
2017-2018 Direct Costs	2,619,416.74	2,150,187.37	2,150,187.37
2019-2020 Rate	33.61*	45.85*	45.85**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,986,719.60	2,398,463.62	2,398,463.62
Indirect costs based on rate ** multiplied by actual direct costs	448,007.94	359,769.54	599,615.91
2019-2020 Actual Indirect Costs	557,926.59	1,146,182.57	1,146,182.57
2017-2018 Fixed Carry Forward	-363,850.38	0.00	0.00
Total Indirect Costs	921,776.97	1,146,182.57	1,146,182.57
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	557,926.59	1,146,182.57	1,146,182.57
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	557,926.59	1,146,182.57	1,146,182.57
Direct Costs	2,986,719.60	2,398,463.62	2,398,463.62
Rate for 2021-2022 **	18.68*	47.79*	47.79**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82748  
Form R0418**

Rutherford Winans Academy  
16411 Curtis  
Detroit, MI 48238

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	94,036.00	458,872.00	458,872.00
2017-2018 Fixed Carry Forward	-751.86	0.00	0.00
Total Indirect Costs	94,787.86	458,872.00	458,872.00
2017-2018 Direct Costs	2,212,240.61	1,847,404.61	1,847,404.61
2019-2020 Rate	4.28*	24.84*	24.84**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,053,667.00	1,624,163.00	1,624,163.00
Indirect costs based on rate ** multiplied by actual direct costs	87,896.95	243,624.45	403,442.09
2019-2020 Actual Indirect Costs	114,682.00	544,186.00	544,186.00
2017-2018 Fixed Carry Forward	-751.86	0.00	0.00
Total Indirect Costs	115,433.86	544,186.00	544,186.00
Over/(Under) Recovery	-27,536.91	0.00	-140,743.91

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	114,682.00	544,186.00	544,186.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-27,536.91	0.00	-140,743.91
Total Projected Indirect 2021-2022 (Numerator)	142,218.91	544,186.00	684,929.91
Direct Costs	2,053,667.00	1,624,163.00	1,624,163.00
Rate for 2021-2022 **	6.93*	33.51*	42.17**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82749  
Form R0418**

Highland Park Public School Academy System  
15900 WOODWARD AVE  
HIGHLAND PARK, MI 48203

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	201,531.97	693,268.74	693,268.74
2017-2018 Fixed Carry Forward	-25,297.64	0.00	-57,965.79
Total Indirect Costs	226,829.61	693,268.74	751,234.53
2017-2018 Direct Costs	3,504,201.24	3,012,464.47	3,012,464.47
2019-2020 Rate	6.47*	23.01*	24.94**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,890,893.37	2,388,250.25	2,388,250.25
Indirect costs based on rate ** multiplied by actual direct costs	187,040.80	358,237.54	595,629.61
2019-2020 Actual Indirect Costs	500,555.75	1,003,198.87	1,003,198.87
2017-2018 Fixed Carry Forward	-25,297.64	0.00	-57,965.79
Total Indirect Costs	525,853.39	1,003,198.87	1,061,164.66
Over/(Under) Recovery	-338,812.59	0.00	-465,535.05

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	500,555.75	1,003,198.87	1,003,198.87
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-338,812.59	0.00	-465,535.05
Total Projected Indirect 2021-2022 (Numerator)	839,368.34	1,003,198.87	1,468,733.92
Direct Costs	2,890,893.37	2,388,250.25	2,388,250.25
Rate for 2021-2022 **	29.03*	42.01*	61.50**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82751  
Form R0418**

Michigan Educational Choice Center  
20045 JOANN ST  
DETROIT, MI 48205

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	140,893.72	1,173,090.17	1,173,090.17
2017-2018 Fixed Carry Forward	0.00	-588,926.07	-373,793.42
Total Indirect Costs	140,893.72	1,762,016.24	1,546,883.59
2017-2018 Direct Costs	7,508,516.86	6,476,320.41	6,476,320.41
2019-2020 Rate	1.88*	27.21*	23.89**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,487,760.76	2,199,844.59	2,199,844.59
Indirect costs based on rate ** multiplied by actual direct costs	46,769.90	329,976.69	525,542.87
2019-2020 Actual Indirect Costs	46,456.13	334,372.30	334,372.30
2017-2018 Fixed Carry Forward	0.00	-588,926.07	-373,793.42
Total Indirect Costs	46,456.13	923,298.37	708,165.72
Over/(Under) Recovery	313.77	0.00	-182,622.85

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	46,456.13	334,372.30	334,372.30
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	313.77	0.00	-182,622.85
Total Projected Indirect 2021-2022 (Numerator)	46,142.36	334,372.30	516,995.15
Direct Costs	2,487,760.76	2,199,844.59	2,199,844.59
Rate for 2021-2022 **	1.85*	15.20*	23.50**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82752  
Form R0418**

Capstone Academy Charter School (SDA)  
3500 John R Street  
Detroit, MI 48201

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	333,894.98	333,894.98	333,894.98
2017-2018 Fixed Carry Forward	-225,540.90	-226,371.15	-226,371.15
Total Indirect Costs	559,435.88	560,266.13	560,266.13
2017-2018 Direct Costs	1,294,912.99	1,294,912.99	1,294,912.99
2019-2020 Rate	43.20*	43.27*	43.27**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,624,346.91	1,624,346.91	1,624,346.91
Indirect costs based on rate ** multiplied by actual direct costs	243,652.04	243,652.04	406,086.73
2019-2020 Actual Indirect Costs	324,153.36	324,153.36	324,153.36
2017-2018 Fixed Carry Forward	-225,540.90	-226,371.15	-226,371.15
Total Indirect Costs	549,694.26	550,524.51	550,524.51
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	324,153.36	324,153.36	324,153.36
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	324,153.36	324,153.36	324,153.36
Direct Costs	1,624,346.91	1,624,346.91	1,624,346.91
Rate for 2021-2022 **	19.96*	19.96*	19.96**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82754  
Form R0418**

Tipton Academy  
1615 BELTON ST  
GARDEN CITY, MI 48135

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	47,082.84	1,042,020.00	1,042,020.00
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	47,082.84	1,042,020.00	1,042,020.00
2017-2018 Direct Costs	4,704,782.07	3,709,844.91	3,709,844.91
2019-2020 Rate	1.00*	28.09*	28.09**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	4,616,158.61	3,677,600.53	3,677,600.53
Indirect costs based on rate ** multiplied by actual direct costs	46,161.59	551,640.08	919,400.13
2019-2020 Actual Indirect Costs	88.75	938,646.83	938,646.83
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	88.75	938,646.83	938,646.83
Over/(Under) Recovery	46,072.84	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	88.75	938,646.83	938,646.83
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	46,072.84	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	-45,984.09	938,646.83	938,646.83
Direct Costs	4,616,158.61	3,677,600.53	3,677,600.53
Rate for 2021-2022 **	0.00*	25.52*	25.52**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82756  
Form R0418**

Taylor Preparatory High School  
9540 TELEGRAPH RD  
TAYLOR, MI 48180

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	149,256.79	730,848.50	730,848.50
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	149,256.79	730,848.50	730,848.50
2017-2018 Direct Costs	3,559,818.59	2,978,226.88	2,978,226.88
2019-2020 Rate	4.19*	24.54*	24.54**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,876,768.00	3,240,851.00	3,240,851.00
Indirect costs based on rate ** multiplied by actual direct costs	162,436.58	486,127.65	795,304.84
2019-2020 Actual Indirect Costs	183,772.00	819,689.00	819,689.00
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	183,772.00	819,689.00	819,689.00
Over/(Under) Recovery	-21,335.42	0.00	-24,384.16

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	183,772.00	819,689.00	819,689.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-21,335.42	0.00	-24,384.16
Total Projected Indirect 2021-2022 (Numerator)	205,107.42	819,689.00	844,073.16
Direct Costs	3,876,768.00	3,240,851.00	3,240,851.00
Rate for 2021-2022 **	5.29*	25.29*	26.04**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82757  
Form R0418**

Grand River Academy  
28111 8 MILE RD  
LIVONIA, MI 48152

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	474,252.00	1,988,268.00	1,988,268.00
2017-2018 Fixed Carry Forward	-225,555.30	0.00	0.00
Total Indirect Costs	699,807.30	1,988,268.00	1,988,268.00
2017-2018 Direct Costs	6,614,274.00	5,100,258.00	5,100,258.00
2019-2020 Rate	10.58*	38.98*	38.98**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,066,089.00	5,562,143.00	5,562,143.00
Indirect costs based on rate ** multiplied by actual direct costs	747,592.22	834,321.45	1,390,535.75
2019-2020 Actual Indirect Costs	417,233.00	1,921,179.00	1,921,179.00
2017-2018 Fixed Carry Forward	-225,555.30	0.00	0.00
Total Indirect Costs	642,788.30	1,921,179.00	1,921,179.00
Over/(Under) Recovery	104,803.92	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	417,233.00	1,921,179.00	1,921,179.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	104,803.92	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	312,429.08	1,921,179.00	1,921,179.00
Direct Costs	7,066,089.00	5,562,143.00	5,562,143.00
Rate for 2021-2022 **	4.42*	34.54*	34.54**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82758  
Form R0418**

New School High  
46250 Ann Arbor Road  
Plymouth, MI 48170

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	17,138.95	98,460.82	98,460.82
2017-2018 Fixed Carry Forward	-2,704.23	0.00	13,285.95
Total Indirect Costs	19,843.18	98,460.82	85,174.87
2017-2018 Direct Costs	559,485.22	478,163.35	478,163.35
2019-2020 Rate	3.55*	20.59*	17.81**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	597,724.26	513,166.83	513,166.83
Indirect costs based on rate ** multiplied by actual direct costs	21,219.21	76,975.02	91,395.01
2019-2020 Actual Indirect Costs	71,861.83	156,419.26	156,419.26
2017-2018 Fixed Carry Forward	-2,704.23	0.00	13,285.95
Total Indirect Costs	74,566.06	156,419.26	143,133.31
Over/(Under) Recovery	-53,346.85	0.00	-51,738.30

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	71,861.83	156,419.26	156,419.26
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-53,346.85	0.00	-51,738.30
Total Projected Indirect 2021-2022 (Numerator)	125,208.68	156,419.26	208,157.56
Direct Costs	597,724.26	513,166.83	513,166.83
Rate for 2021-2022 **	20.95*	30.48*	40.56**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82760  
Form R0418**

Cornerstone Jefferson-Douglass Academy  
6861 E NEVADA ST  
DETROIT, MI 48234

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	125,190.15	1,104,975.22	1,104,975.22
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	125,190.15	1,104,975.22	1,104,975.22
2017-2018 Direct Costs	4,560,634.94	3,580,849.87	3,580,849.87
2019-2020 Rate	2.75*	30.86*	30.86**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,161,782.49	4,625,549.23	4,625,549.23
Indirect costs based on rate ** multiplied by actual direct costs	169,449.02	693,832.38	1,156,387.31
2019-2020 Actual Indirect Costs	122,216.47	1,658,449.73	1,658,449.73
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	122,216.47	1,658,449.73	1,658,449.73
Over/(Under) Recovery	47,232.55	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	122,216.47	1,658,449.73	1,658,449.73
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	47,232.55	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	74,983.92	1,658,449.73	1,658,449.73
Direct Costs	6,161,782.49	4,625,549.23	4,625,549.23
Rate for 2021-2022 **	1.22*	35.85*	35.85**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82762  
Form R0418**

Inkster Preparatory Academy  
27355 Woodsfield Street  
Wixom, MI 48141

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	29,069.83	387,700.83	387,700.83
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	29,069.83	387,700.83	387,700.83
2017-2018 Direct Costs	1,444,639.61	1,086,008.61	1,086,008.61
2019-2020 Rate	2.01*	35.70*	35.70**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,641,632.25	1,221,061.86	1,221,061.86
Indirect costs based on rate ** multiplied by actual direct costs	32,996.81	183,159.28	305,265.47
2019-2020 Actual Indirect Costs	44,016.77	464,587.16	464,587.16
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	44,016.77	464,587.16	464,587.16
Over/(Under) Recovery	-11,019.96	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	44,016.77	464,587.16	464,587.16
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-11,019.96	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	55,036.73	464,587.16	464,587.16
Direct Costs	1,641,632.25	1,221,061.86	1,221,061.86
Rate for 2021-2022 **	3.35*	38.05*	38.05**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82763  
Form R0418**

Distinctive College Prep.  
19360 Harper Avenue  
Harper Woods, MI 48225

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	2,116.96	509,521.69	509,521.69
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	2,116.96	509,521.69	509,521.69
2017-2018 Direct Costs	2,587,092.86	2,079,688.13	2,079,688.13
2019-2020 Rate	0.08*	24.50*	24.50**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,495,979.26	4,472,427.40	4,472,427.40
Indirect costs based on rate ** multiplied by actual direct costs	4,396.78	670,864.11	1,095,744.71
2019-2020 Actual Indirect Costs	326.90	1,023,878.76	1,023,878.76
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	326.90	1,023,878.76	1,023,878.76
Over/(Under) Recovery	4,069.88	0.00	71,865.95

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	326.90	1,023,878.76	1,023,878.76
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	4,069.88	0.00	71,865.95
Total Projected Indirect 2021-2022 (Numerator)	-3,742.98	1,023,878.76	952,012.81
Direct Costs	5,495,979.26	4,472,427.40	4,472,427.40
Rate for 2021-2022 **	0.00*	22.89*	21.29**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82765  
Form R0418**

Pembroke Academy  
19940 MANSFIELD ST  
DETROIT, MI 48235

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	4,258,770.00	3,088,269.00	3,088,269.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2019-2020 Actual Indirect Costs	207,348.00	1,377,849.00	1,377,849.00
Total Indirect Costs	207,348.00	1,377,849.00	1,377,849.00
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	207,348.00	1,377,849.00	1,377,849.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	207,348.00	1,377,849.00	1,377,849.00
Direct Costs	4,258,770.00	3,088,269.00	3,088,269.00
Rate for 2021-2022 **	4.87*	44.62*	44.62**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82766  
Form R0418**

Westfield Charter Academy  
27201 W CHICAGO  
REDFORD, MI 48239

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	8,458,250.00	6,447,670.00	6,447,670.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2019-2020 Actual Indirect Costs	273,023.00	2,283,603.00	2,283,603.00
Total Indirect Costs	273,023.00	2,283,603.00	2,283,603.00
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	273,023.00	2,283,603.00	2,283,603.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	273,023.00	2,283,603.00	2,283,603.00
Direct Costs	8,458,250.00	6,447,670.00	6,447,670.00
Rate for 2021-2022 **	3.23*	35.42*	35.42**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82767  
Form R0418**

Ivywood Classical Academy  
14356 GENOA CT  
PLYMOUTH, MI 48170

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,320,191.65	1,058,245.22	1,058,245.22
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2019-2020 Actual Indirect Costs	20,271.60	282,218.03	282,218.03
Total Indirect Costs	20,271.60	282,218.03	282,218.03
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	20,271.60	282,218.03	282,218.03
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	20,271.60	282,218.03	282,218.03
Direct Costs	1,320,191.65	1,058,245.22	1,058,245.22
Rate for 2021-2022 **	1.54*	26.67*	26.67**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82904  
Form R0418**

Plymouth Educational Center Charter School  
1460 EAST FOREST AVE  
DETROIT, MI 48207

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	186,063.00	751,112.00	751,112.00
2017-2018 Fixed Carry Forward	130,942.03	0.00	0.00
Total Indirect Costs	55,120.97	751,112.00	751,112.00
2017-2018 Direct Costs	4,184,132.00	3,619,083.00	3,619,083.00
2019-2020 Rate	1.32*	20.75*	20.75**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	4,389,148.91	3,548,584.62	3,548,584.62
Indirect costs based on rate ** multiplied by actual direct costs	57,936.77	532,287.69	736,331.31
2019-2020 Actual Indirect Costs	0.00	840,564.29	840,564.29
2017-2018 Fixed Carry Forward	130,942.03	0.00	0.00
Total Indirect Costs	-130,942.03	840,564.29	840,564.29
Over/(Under) Recovery	188,878.80	0.00	-104,232.98

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	0.00	840,564.29	840,564.29
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	188,878.80	0.00	-104,232.98
Total Projected Indirect 2021-2022 (Numerator)	-188,878.80	840,564.29	944,797.27
Direct Costs	4,389,148.91	3,548,584.62	3,548,584.62
Rate for 2021-2022 **	0.00*	23.69*	26.62**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82910  
Form R0418**

Martin Luther King, Jr. Education Center Academy  
16827 APPOLINE ST  
DETROIT, MI 48235

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	237,739.30	783,708.05	783,708.05
2017-2018 Fixed Carry Forward	-121,009.08	0.00	-316,822.08
Total Indirect Costs	358,748.38	783,708.05	1,100,530.13
2017-2018 Direct Costs	3,440,819.30	2,894,850.55	2,894,850.55
2019-2020 Rate	10.43*	27.07*	38.02**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,233,414.30	2,720,755.85	2,720,755.85
Indirect costs based on rate ** multiplied by actual direct costs	337,245.11	408,113.38	680,188.96
2019-2020 Actual Indirect Costs	293,056.61	805,715.06	805,715.06
2017-2018 Fixed Carry Forward	-121,009.08	0.00	-316,822.08
Total Indirect Costs	414,065.69	805,715.06	1,122,537.14
Over/(Under) Recovery	-76,820.58	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	293,056.61	805,715.06	805,715.06
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-76,820.58	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	369,877.19	805,715.06	805,715.06
Direct Costs	3,233,414.30	2,720,755.85	2,720,755.85
Rate for 2021-2022 **	11.44*	29.61*	29.61**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82915  
Form R0418**

Eaton Academy  
21450 UNIVERSAL AVE  
EASTPOINTE, MI 48021

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	149,817.00	609,721.00	609,721.00
2017-2018 Fixed Carry Forward	-1,047.44	0.00	0.00
Total Indirect Costs	150,864.44	609,721.00	609,721.00
2017-2018 Direct Costs	2,965,551.00	2,505,647.00	2,505,647.00
2019-2020 Rate	5.09*	24.33*	24.33**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,329,602.00	2,902,614.00	2,902,614.00
Indirect costs based on rate ** multiplied by actual direct costs	169,476.74	435,392.10	706,205.99
2019-2020 Actual Indirect Costs	119,962.00	546,950.00	546,950.00
2017-2018 Fixed Carry Forward	-1,047.44	0.00	0.00
Total Indirect Costs	121,009.44	546,950.00	546,950.00
Over/(Under) Recovery	48,467.30	0.00	159,255.99

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	119,962.00	546,950.00	546,950.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	48,467.30	0.00	159,255.99
Total Projected Indirect 2021-2022 (Numerator)	71,494.70	546,950.00	387,694.01
Direct Costs	3,329,602.00	2,902,614.00	2,902,614.00
Rate for 2021-2022 **	2.15*	18.84*	13.36**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82916  
Form R0418**

River Heights Academy  
P.O. Box 310, 30100 Olmstead  
Flat Rock, MI 48134

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	131,305.85	373,099.10	373,099.10
2017-2018 Fixed Carry Forward	1,571.37	-43,925.69	-35,714.81
Total Indirect Costs	129,734.48	417,024.79	408,813.91
2017-2018 Direct Costs	2,459,942.93	2,218,149.68	2,218,149.68
2019-2020 Rate	5.27*	18.80*	18.43**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,913,890.90	1,704,163.45	1,704,163.45
Indirect costs based on rate ** multiplied by actual direct costs	100,862.05	255,624.52	314,077.32
2019-2020 Actual Indirect Costs	173,576.49	383,303.94	383,303.94
2017-2018 Fixed Carry Forward	1,571.37	-43,925.69	-35,714.81
Total Indirect Costs	172,005.12	427,229.63	419,018.75
Over/(Under) Recovery	-71,143.07	0.00	-104,941.43

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	173,576.49	383,303.94	383,303.94
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-71,143.07	0.00	-104,941.43
Total Projected Indirect 2021-2022 (Numerator)	244,719.56	383,303.94	488,245.37
Direct Costs	1,913,890.90	1,704,163.45	1,704,163.45
Rate for 2021-2022 **	12.79*	22.49*	28.65**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82918  
Form R0418**

Cesar Chavez Academy  
4100 MARTIN ST  
DETROIT, MI 48210

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	659,185.95	3,342,488.62	3,342,488.62
2017-2018 Fixed Carry Forward	97,106.69	0.00	11,946.24
Total Indirect Costs	562,079.26	3,342,488.62	3,330,542.38
2017-2018 Direct Costs	21,438,577.44	18,755,274.77	18,755,274.77
2019-2020 Rate	2.62*	17.82*	17.76**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	21,154,727.42	18,558,769.26	18,558,769.26
Indirect costs based on rate ** multiplied by actual direct costs	554,253.86	2,783,815.39	3,296,037.42
2019-2020 Actual Indirect Costs	712,308.09	3,308,266.25	3,308,266.25
2017-2018 Fixed Carry Forward	97,106.69	0.00	11,946.24
Total Indirect Costs	615,201.40	3,308,266.25	3,296,320.01
Over/(Under) Recovery	-60,947.54	0.00	-282.59

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	712,308.09	3,308,266.25	3,308,266.25
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-60,947.54	0.00	-282.59
Total Projected Indirect 2021-2022 (Numerator)	773,255.63	3,308,266.25	3,308,548.84
Direct Costs	21,154,727.42	18,558,769.26	18,558,769.26
Rate for 2021-2022 **	3.66*	17.83*	17.83**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82919  
Form R0418**

Commonwealth Community Development Academy  
13477 EUREKA ST  
DETROIT, MI 48212

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	165,411.26	659,260.48	659,260.48
2017-2018 Fixed Carry Forward	-26,637.44	0.00	0.00
Total Indirect Costs	192,048.70	659,260.48	659,260.48
2017-2018 Direct Costs	2,013,194.28	1,519,345.06	1,519,345.06
2019-2020 Rate	9.54*	43.39*	43.39**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,923,673.04	1,277,830.74	1,277,830.74
Indirect costs based on rate ** multiplied by actual direct costs	183,518.41	191,674.61	319,457.69
2019-2020 Actual Indirect Costs	147,647.30	793,489.60	793,489.60
2017-2018 Fixed Carry Forward	-26,637.44	0.00	0.00
Total Indirect Costs	174,284.74	793,489.60	793,489.60
Over/(Under) Recovery	9,233.67	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	147,647.30	793,489.60	793,489.60
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	9,233.67	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	138,413.63	793,489.60	793,489.60
Direct Costs	1,923,673.04	1,277,830.74	1,277,830.74
Rate for 2021-2022 **	7.20*	62.10*	62.10**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82921  
Form R0418**

Academy for Business and Technology  
19625 WOOD ST  
MELVINDALE, MI 48122

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	291,309.72	1,305,915.28	1,305,915.28
2017-2018 Fixed Carry Forward	17,954.66	0.00	0.00
Total Indirect Costs	273,355.06	1,305,915.28	1,305,915.28
2017-2018 Direct Costs	5,971,820.14	4,957,214.58	4,957,214.58
2019-2020 Rate	4.58*	26.34*	26.34**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,475,106.03	4,523,124.29	4,523,124.29
Indirect costs based on rate ** multiplied by actual direct costs	250,759.86	678,468.64	1,130,781.07
2019-2020 Actual Indirect Costs	244,365.10	1,196,346.84	1,196,346.84
2017-2018 Fixed Carry Forward	17,954.66	0.00	0.00
Total Indirect Costs	226,410.44	1,196,346.84	1,196,346.84
Over/(Under) Recovery	24,349.42	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	244,365.10	1,196,346.84	1,196,346.84
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	24,349.42	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	220,015.68	1,196,346.84	1,196,346.84
Direct Costs	5,475,106.03	4,523,124.29	4,523,124.29
Rate for 2021-2022 **	4.02*	26.45*	26.45**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82923  
Form R0418**

Chandler Park Academy  
20100 KELLY RD  
HARPER WOODS, MI 48225

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	460,636.97	2,648,690.07	2,648,690.07
2017-2018 Fixed Carry Forward	-112,049.47	0.00	57,446.80
Total Indirect Costs	572,686.44	2,648,690.07	2,591,243.27
2017-2018 Direct Costs	18,934,266.69	16,746,213.59	16,746,213.59
2019-2020 Rate	3.02*	15.82*	15.47**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	18,830,688.47	16,712,976.71	16,712,976.71
Indirect costs based on rate ** multiplied by actual direct costs	568,686.79	2,506,946.51	2,585,497.50
2019-2020 Actual Indirect Costs	539,130.22	2,656,841.98	2,656,841.98
2017-2018 Fixed Carry Forward	-112,049.47	0.00	57,446.80
Total Indirect Costs	651,179.69	2,656,841.98	2,599,395.18
Over/(Under) Recovery	-82,492.90	0.00	-13,897.68

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	539,130.22	2,656,841.98	2,656,841.98
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-82,492.90	0.00	-13,897.68
Total Projected Indirect 2021-2022 (Numerator)	621,623.12	2,656,841.98	2,670,739.66
Direct Costs	18,830,688.47	16,712,976.71	16,712,976.71
Rate for 2021-2022 **	3.30*	15.90*	15.98**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82924  
Form R0418**

Marvin L. Winans Academy of Performing Arts  
7616 EAST NEVADA ST  
DETROIT, MI 48234

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	7,946.00	1,253,183.00	1,253,183.00
2017-2018 Fixed Carry Forward	13,658.19	0.00	0.00
Total Indirect Costs	-5,712.19	1,253,183.00	1,253,183.00
2017-2018 Direct Costs	5,774,204.00	4,528,967.00	4,528,967.00
2019-2020 Rate	0.00*	27.67*	27.67**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,335,328.00	4,061,756.00	4,061,756.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	609,263.40	1,015,439.00
2019-2020 Actual Indirect Costs	183,947.00	1,457,519.00	1,457,519.00
2017-2018 Fixed Carry Forward	13,658.19	0.00	0.00
Total Indirect Costs	170,288.81	1,457,519.00	1,457,519.00
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	183,947.00	1,457,519.00	1,457,519.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	183,947.00	1,457,519.00	1,457,519.00
Direct Costs	5,335,328.00	4,061,756.00	4,061,756.00
Rate for 2021-2022 **	3.45*	35.88*	35.88**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82925  
Form R0418**

Detroit Community Schools  
12675 BURT RD  
DETROIT, MI 48223

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	361,224.00	1,087,722.00	1,087,722.00
2017-2018 Fixed Carry Forward	154,216.91	0.00	0.00
Total Indirect Costs	207,007.09	1,087,722.00	1,087,722.00
2017-2018 Direct Costs	5,351,946.00	4,625,448.00	4,625,448.00
2019-2020 Rate	3.87*	23.52*	23.52**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,785,512.00	4,824,680.00	4,824,680.00
Indirect costs based on rate ** multiplied by actual direct costs	223,899.31	723,702.00	1,134,764.74
2019-2020 Actual Indirect Costs	469,868.00	1,430,700.00	1,430,700.00
2017-2018 Fixed Carry Forward	154,216.91	0.00	0.00
Total Indirect Costs	315,651.09	1,430,700.00	1,430,700.00
Over/(Under) Recovery	-91,751.78	0.00	-295,935.26

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	469,868.00	1,430,700.00	1,430,700.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-91,751.78	0.00	-295,935.26
Total Projected Indirect 2021-2022 (Numerator)	561,619.78	1,430,700.00	1,726,635.26
Direct Costs	5,785,512.00	4,824,680.00	4,824,680.00
Rate for 2021-2022 **	9.71*	29.65*	35.79**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82926  
Form R0418**

Henry Ford Academy  
P.O. Box 1148  
Dearborn, MI 48121

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	356,394.26	900,970.60	900,970.60
2017-2018 Fixed Carry Forward	-87,978.58	0.00	37,875.47
Total Indirect Costs	444,372.84	900,970.60	863,095.13
2017-2018 Direct Costs	4,653,297.25	4,108,720.91	4,108,720.91
2019-2020 Rate	9.55*	21.93*	21.01**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	4,751,768.13	4,221,554.15	4,221,554.15
Indirect costs based on rate ** multiplied by actual direct costs	453,793.86	633,233.12	886,948.53
2019-2020 Actual Indirect Costs	380,526.36	910,740.34	910,740.34
2017-2018 Fixed Carry Forward	-87,978.58	0.00	37,875.47
Total Indirect Costs	468,504.94	910,740.34	872,864.87
Over/(Under) Recovery	-14,711.08	0.00	14,083.66

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	380,526.36	910,740.34	910,740.34
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-14,711.08	0.00	14,083.66
Total Projected Indirect 2021-2022 (Numerator)	395,237.44	910,740.34	896,656.68
Direct Costs	4,751,768.13	4,221,554.15	4,221,554.15
Rate for 2021-2022 **	8.32*	21.57*	21.24**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82928  
Form R0418**

The Dearborn Academy  
19310 FORD RD  
DEARBORN, MI 48128

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	307,019.82	1,238,681.88	1,238,681.88
2017-2018 Fixed Carry Forward	-34,673.25	0.00	0.00
Total Indirect Costs	341,693.07	1,238,681.88	1,238,681.88
2017-2018 Direct Costs	5,002,626.53	4,070,964.47	4,070,964.47
2019-2020 Rate	6.83*	30.43*	30.43**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,530,812.10	4,622,335.44	4,622,335.44
Indirect costs based on rate ** multiplied by actual direct costs	377,754.47	693,350.32	1,155,583.86
2019-2020 Actual Indirect Costs	268,284.47	1,176,761.13	1,176,761.13
2017-2018 Fixed Carry Forward	-34,673.25	0.00	0.00
Total Indirect Costs	302,957.72	1,176,761.13	1,176,761.13
Over/(Under) Recovery	74,796.75	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	268,284.47	1,176,761.13	1,176,761.13
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	74,796.75	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	193,487.72	1,176,761.13	1,176,761.13
Direct Costs	5,530,812.10	4,622,335.44	4,622,335.44
Rate for 2021-2022 **	3.50*	25.46*	25.46**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82929  
Form R0418**

Detroit Academy of Arts and Sciences  
2985 EAST JEFFERSON AVE  
DETROIT, MI 48207

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	429,600.96	1,646,699.61	1,646,699.61
2017-2018 Fixed Carry Forward	-29,237.96	0.00	289,500.35
Total Indirect Costs	458,838.92	1,646,699.61	1,357,199.26
2017-2018 Direct Costs	9,571,238.10	8,354,139.45	8,354,139.45
2019-2020 Rate	4.79*	19.71*	16.25**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	10,283,720.15	9,204,791.61	9,204,791.61
Indirect costs based on rate ** multiplied by actual direct costs	492,590.20	1,380,718.74	1,495,778.64
2019-2020 Actual Indirect Costs	441,441.25	1,520,369.79	1,520,369.79
2017-2018 Fixed Carry Forward	-29,237.96	0.00	289,500.35
Total Indirect Costs	470,679.21	1,520,369.79	1,230,869.44
Over/(Under) Recovery	21,910.99	0.00	264,909.20

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	441,441.25	1,520,369.79	1,520,369.79
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	21,910.99	0.00	264,909.20
Total Projected Indirect 2021-2022 (Numerator)	419,530.26	1,520,369.79	1,255,460.59
Direct Costs	10,283,720.15	9,204,791.61	9,204,791.61
Rate for 2021-2022 **	4.08*	16.52*	13.64**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82930  
Form R0418**

Dove Academy of Detroit  
20001 WEXFORD ST  
DETROIT, MI 48234

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	128,526.94	732,429.76	732,429.76
2017-2018 Fixed Carry Forward	-20,466.71	0.00	-164,052.73
Total Indirect Costs	148,993.65	732,429.76	896,482.49
2017-2018 Direct Costs	4,299,241.78	3,695,338.96	3,695,338.96
2019-2020 Rate	3.47*	19.82*	24.26**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	4,785,454.09	4,197,000.58	4,197,000.58
Indirect costs based on rate ** multiplied by actual direct costs	166,055.26	629,550.09	1,018,192.34
2019-2020 Actual Indirect Costs	65,325.82	653,779.33	653,779.33
2017-2018 Fixed Carry Forward	-20,466.71	0.00	-164,052.73
Total Indirect Costs	85,792.53	653,779.33	817,832.06
Over/(Under) Recovery	80,262.73	0.00	200,360.28

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	65,325.82	653,779.33	653,779.33
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	80,262.73	0.00	200,360.28
Total Projected Indirect 2021-2022 (Numerator)	-14,936.91	653,779.33	453,419.05
Direct Costs	4,785,454.09	4,197,000.58	4,197,000.58
Rate for 2021-2022 **	0.00*	15.58*	10.80**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82933  
Form R0418**

Barack Obama Leadership Academy  
10800 EAST CANFIELD ST  
DETROIT, MI 48214

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	178,213.00	512,363.00	512,363.00
2017-2018 Fixed Carry Forward	46,520.87	0.00	212,364.27
Total Indirect Costs	131,692.13	512,363.00	299,998.73
2017-2018 Direct Costs	3,262,341.00	2,928,191.00	2,928,191.00
2019-2020 Rate	4.04*	17.50*	10.25**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,986,976.00	3,497,598.00	3,497,598.00
Indirect costs based on rate ** multiplied by actual direct costs	161,073.83	524,639.70	358,503.80
2019-2020 Actual Indirect Costs	268,940.00	758,318.00	758,318.00
2017-2018 Fixed Carry Forward	46,520.87	0.00	212,364.27
Total Indirect Costs	222,419.13	758,318.00	545,953.73
Over/(Under) Recovery	-61,345.30	0.00	-187,449.93

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	268,940.00	758,318.00	758,318.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-61,345.30	0.00	-187,449.93
Total Projected Indirect 2021-2022 (Numerator)	330,285.30	758,318.00	945,767.93
Direct Costs	3,986,976.00	3,497,598.00	3,497,598.00
Rate for 2021-2022 **	8.28*	21.68*	27.04**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82937  
Form R0418**

George Crockett Academy  
4851 14TH ST  
DETROIT, MI 48208

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	189,518.41	867,768.82	867,768.82
2017-2018 Fixed Carry Forward	-10,744.23	0.00	0.00
Total Indirect Costs	200,262.64	867,768.82	867,768.82
2017-2018 Direct Costs	4,092,868.73	3,414,618.32	3,414,618.32
2019-2020 Rate	4.89*	25.41*	25.41**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	4,290,589.29	3,588,998.62	3,588,998.62
Indirect costs based on rate ** multiplied by actual direct costs	209,809.82	538,349.79	897,249.66
2019-2020 Actual Indirect Costs	199,422.57	901,013.24	901,013.24
2017-2018 Fixed Carry Forward	-10,744.23	0.00	0.00
Total Indirect Costs	210,166.80	901,013.24	901,013.24
Over/(Under) Recovery	-356.98	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	199,422.57	901,013.24	901,013.24
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-356.98	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	199,779.55	901,013.24	901,013.24
Direct Costs	4,290,589.29	3,588,998.62	3,588,998.62
Rate for 2021-2022 **	4.66*	25.10*	25.10**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82938  
Form R0418**

Summit Academy North  
18601 MIDDLEBELT RD  
ROMULUS, MI 48174

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	969,673.20	2,349,331.45	2,349,331.45
2017-2018 Fixed Carry Forward	46,915.55	0.00	-166,945.50
Total Indirect Costs	922,757.65	2,349,331.45	2,516,276.95
2017-2018 Direct Costs	12,979,999.29	11,600,341.04	11,600,341.04
2019-2020 Rate	7.11*	20.25*	21.69**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	13,014,275.00	11,649,190.00	11,649,190.00
Indirect costs based on rate ** multiplied by actual direct costs	925,314.95	1,747,378.50	2,526,709.31
2019-2020 Actual Indirect Costs	940,349.00	2,305,434.00	2,305,434.00
2017-2018 Fixed Carry Forward	46,915.55	0.00	-166,945.50
Total Indirect Costs	893,433.45	2,305,434.00	2,472,379.50
Over/(Under) Recovery	31,881.50	0.00	54,329.81

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	940,349.00	2,305,434.00	2,305,434.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	31,881.50	0.00	54,329.81
Total Projected Indirect 2021-2022 (Numerator)	908,467.50	2,305,434.00	2,251,104.19
Direct Costs	13,014,275.00	11,649,190.00	11,649,190.00
Rate for 2021-2022 **	6.98*	19.79*	19.32**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82940  
Form R0418**

Voyageur Academy  
4321 MILITARY ST  
DETROIT, MI 48210

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,309,452.00	2,362,124.00	2,362,124.00
2017-2018 Fixed Carry Forward	-734,433.52	0.00	-837,904.14
Total Indirect Costs	2,043,885.52	2,362,124.00	3,200,028.14
2017-2018 Direct Costs	8,384,279.00	7,331,607.00	7,331,607.00
2019-2020 Rate	24.38*	32.22*	43.65**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	9,689,386.64	8,749,875.42	8,749,875.42
Indirect costs based on rate ** multiplied by actual direct costs	1,453,408.00	1,312,481.31	2,187,468.86
2019-2020 Actual Indirect Costs	187,270.98	1,126,782.20	1,126,782.20
2017-2018 Fixed Carry Forward	-734,433.52	0.00	-837,904.14
Total Indirect Costs	921,704.50	1,126,782.20	1,964,686.34
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	187,270.98	1,126,782.20	1,126,782.20
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	187,270.98	1,126,782.20	1,126,782.20
Direct Costs	9,689,386.64	8,749,875.42	8,749,875.42
Rate for 2021-2022 **	1.93*	12.88*	12.88**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82941  
Form R0418**

Star International Academy  
24425 HASS ST  
DEARBORN HEIGHTS, MI 48127

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	1,508,955.02	2,467,446.05	2,467,446.05
2017-2018 Fixed Carry Forward	-527,852.79	0.00	-416,469.00
Total Indirect Costs	2,036,807.81	2,467,446.05	2,883,915.05
2017-2018 Direct Costs	11,938,575.60	10,980,084.57	10,980,084.57
2019-2020 Rate	17.06*	22.47*	26.26**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	13,185,235.19	11,954,263.74	11,954,263.74
Indirect costs based on rate ** multiplied by actual direct costs	1,977,785.28	1,793,139.56	2,988,565.94
2019-2020 Actual Indirect Costs	1,389,193.84	2,620,165.29	2,620,165.29
2017-2018 Fixed Carry Forward	-527,852.79	0.00	-416,469.00
Total Indirect Costs	1,917,046.63	2,620,165.29	3,036,634.29
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	1,389,193.84	2,620,165.29	2,620,165.29
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	1,389,193.84	2,620,165.29	2,620,165.29
Direct Costs	13,185,235.19	11,954,263.74	11,954,263.74
Rate for 2021-2022 **	10.54*	21.92*	21.92**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82942  
Form R0418**

Hope Academy  
12121 BROADSTREET AVE  
DETROIT, MI 48204

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	202,591.04	799,342.24	799,342.24
2017-2018 Fixed Carry Forward	-47,404.91	0.00	-60,390.52
Total Indirect Costs	249,995.95	799,342.24	859,732.76
2017-2018 Direct Costs	3,781,194.38	3,184,443.18	3,184,443.18
2019-2020 Rate	6.61*	25.10*	27.00**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	4,111,992.36	3,564,385.87	3,564,385.87
Indirect costs based on rate ** multiplied by actual direct costs	271,802.69	534,657.88	891,096.47
2019-2020 Actual Indirect Costs	224,959.00	772,565.49	772,565.49
2017-2018 Fixed Carry Forward	-47,404.91	0.00	-60,390.52
Total Indirect Costs	272,363.91	772,565.49	832,956.01
Over/(Under) Recovery	-561.22	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	224,959.00	772,565.49	772,565.49
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-561.22	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	225,520.22	772,565.49	772,565.49
Direct Costs	4,111,992.36	3,564,385.87	3,564,385.87
Rate for 2021-2022 **	5.48*	21.67*	21.67**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82943  
Form R0418**

Weston Preparatory Academy  
22930 CHIPPEWA ST  
DETROIT, MI 48219

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	101,132.00	560,766.00	560,766.00
2017-2018 Fixed Carry Forward	-45,248.44	0.00	0.00
Total Indirect Costs	146,380.44	560,766.00	560,766.00
2017-2018 Direct Costs	2,584,559.00	2,124,925.00	2,124,925.00
2019-2020 Rate	5.66*	26.39*	26.39**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,585,524.00	2,205,890.00	2,205,890.00
Indirect costs based on rate ** multiplied by actual direct costs	146,340.66	330,883.50	551,472.50
2019-2020 Actual Indirect Costs	44,619.00	424,253.00	424,253.00
2017-2018 Fixed Carry Forward	-45,248.44	0.00	0.00
Total Indirect Costs	89,867.44	424,253.00	424,253.00
Over/(Under) Recovery	56,473.22	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	44,619.00	424,253.00	424,253.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	56,473.22	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	-11,854.22	424,253.00	424,253.00
Direct Costs	2,585,524.00	2,205,890.00	2,205,890.00
Rate for 2021-2022 **	0.00*	19.23*	19.23**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82945  
Form R0418**

Detroit Edison Public School Academy  
1903 WILKINS ST  
DETROIT, MI 48207

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	457,237.21	1,713,999.54	1,713,999.54
2017-2018 Fixed Carry Forward	-9,271.54	0.00	218,012.53
Total Indirect Costs	466,508.75	1,713,999.54	1,495,987.01
2017-2018 Direct Costs	10,487,589.23	9,230,826.90	9,230,826.90
2019-2020 Rate	4.45*	18.57*	16.21**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	10,594,158.76	8,981,239.32	8,981,239.32
Indirect costs based on rate ** multiplied by actual direct costs	471,440.06	1,347,185.90	1,455,858.89
2019-2020 Actual Indirect Costs	439,980.83	2,052,900.27	2,052,900.27
2017-2018 Fixed Carry Forward	-9,271.54	0.00	218,012.53
Total Indirect Costs	449,252.37	2,052,900.27	1,834,887.74
Over/(Under) Recovery	22,187.69	0.00	-379,028.85

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	439,980.83	2,052,900.27	2,052,900.27
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	22,187.69	0.00	-379,028.85
Total Projected Indirect 2021-2022 (Numerator)	417,793.14	2,052,900.27	2,431,929.12
Direct Costs	10,594,158.76	8,981,239.32	8,981,239.32
Rate for 2021-2022 **	3.94*	22.86*	27.08**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82947  
Form R0418**

David Ellis Academy  
18977 SCHAEFER HWY  
DETROIT, MI 48235

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	152,141.34	693,748.18	693,748.18
2017-2018 Fixed Carry Forward	-51,878.37	0.00	-103,397.78
Total Indirect Costs	204,019.71	693,748.18	797,145.96
2017-2018 Direct Costs	3,192,484.27	2,650,877.43	2,650,877.43
2019-2020 Rate	6.39*	26.17*	30.07**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,064,186.14	2,575,756.81	2,575,756.81
Indirect costs based on rate ** multiplied by actual direct costs	195,801.49	386,363.52	643,939.20
2019-2020 Actual Indirect Costs	162,435.13	650,864.46	650,864.46
2017-2018 Fixed Carry Forward	-51,878.37	0.00	-103,397.78
Total Indirect Costs	214,313.50	650,864.46	754,262.24
Over/(Under) Recovery	-18,512.01	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	162,435.13	650,864.46	650,864.46
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-18,512.01	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	180,947.14	650,864.46	650,864.46
Direct Costs	3,064,186.14	2,575,756.81	2,575,756.81
Rate for 2021-2022 **	5.91*	25.27*	25.27**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82950  
Form R0418**

Universal Academy  
4833 Ogden  
DETROIT, MI 48210

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	228,201.97	622,182.66	622,182.66
2017-2018 Fixed Carry Forward	-89,583.19	-95,296.27	-132,954.63
Total Indirect Costs	317,785.16	717,478.93	755,137.29
2017-2018 Direct Costs	5,388,164.46	4,994,183.77	4,994,183.77
2019-2020 Rate	5.90*	14.37*	15.12**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,730,321.02	5,284,035.80	5,284,035.80
Indirect costs based on rate ** multiplied by actual direct costs	338,088.94	759,315.94	798,946.21
2019-2020 Actual Indirect Costs	225,251.48	671,536.70	671,536.70
2017-2018 Fixed Carry Forward	-89,583.19	-95,296.27	-132,954.63
Total Indirect Costs	314,834.67	766,832.97	804,491.33
Over/(Under) Recovery	23,254.27	-7,517.03	-5,545.12

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	225,251.48	671,536.70	671,536.70
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	23,254.27	-7,517.03	-5,545.12
Total Projected Indirect 2021-2022 (Numerator)	201,997.21	679,053.73	677,081.82
Direct Costs	5,730,321.02	5,284,035.80	5,284,035.80
Rate for 2021-2022 **	3.53*	12.85*	12.81**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82953  
Form R0418**

Detroit Service Learning Academy  
21605 WEST 7 MILE RD  
DETROIT, MI 48219

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	651,740.24	1,623,851.56	1,623,851.56
2017-2018 Fixed Carry Forward	4,287.02	0.00	4,756.66
Total Indirect Costs	647,453.22	1,623,851.56	1,619,094.90
2017-2018 Direct Costs	11,090,537.84	10,118,426.52	10,118,426.52
2019-2020 Rate	5.84*	16.05*	16.00**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	9,928,074.05	8,492,612.02	8,492,612.02
Indirect costs based on rate ** multiplied by actual direct costs	579,799.52	1,273,891.80	1,358,817.92
2019-2020 Actual Indirect Costs	725,688.40	2,161,150.43	2,161,150.43
2017-2018 Fixed Carry Forward	4,287.02	0.00	4,756.66
Total Indirect Costs	721,401.38	2,161,150.43	2,156,393.77
Over/(Under) Recovery	-141,601.86	0.00	-797,575.85

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	725,688.40	2,161,150.43	2,161,150.43
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-141,601.86	0.00	-797,575.85
Total Projected Indirect 2021-2022 (Numerator)	867,290.26	2,161,150.43	2,958,726.28
Direct Costs	9,928,074.05	8,492,612.02	8,492,612.02
Rate for 2021-2022 **	8.74*	25.45*	34.84**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82956  
Form R0418**

Old Redford Academy  
17195 REDFORD ST  
DETROIT, MI 48219

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	562,173.00	4,457,689.00	4,457,689.00
2017-2018 Fixed Carry Forward	-52,475.15	0.00	0.00
Total Indirect Costs	614,648.15	4,457,689.00	4,457,689.00
2017-2018 Direct Costs	17,214,443.00	13,318,927.00	13,318,927.00
2019-2020 Rate	3.57*	33.47*	33.47**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	13,414,337.00	9,583,288.00	9,583,288.00
Indirect costs based on rate ** multiplied by actual direct costs	478,891.83	1,437,493.20	2,395,822.00
2019-2020 Actual Indirect Costs	545,120.00	4,376,169.00	4,376,169.00
2017-2018 Fixed Carry Forward	-52,475.15	0.00	0.00
Total Indirect Costs	597,595.15	4,376,169.00	4,376,169.00
Over/(Under) Recovery	-118,703.32	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	545,120.00	4,376,169.00	4,376,169.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-118,703.32	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	663,823.32	4,376,169.00	4,376,169.00
Direct Costs	13,414,337.00	9,583,288.00	9,583,288.00
Rate for 2021-2022 **	4.95*	45.66*	45.66**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82957  
Form R0418**

Hope of Detroit Academy  
4443 NORTH CAMPBELL ST  
DETROIT, MI 48210

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	333,078.35	1,353,071.04	1,353,071.04
2017-2018 Fixed Carry Forward	-25,524.18	0.00	34,345.66
Total Indirect Costs	358,602.53	1,353,071.04	1,318,725.38
2017-2018 Direct Costs	7,430,184.40	6,410,191.71	6,410,191.71
2019-2020 Rate	4.83*	21.11*	20.57**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	8,812,439.99	7,803,931.36	7,803,931.36
Indirect costs based on rate ** multiplied by actual direct costs	425,640.85	1,170,589.70	1,605,268.68
2019-2020 Actual Indirect Costs	423,668.51	1,432,177.14	1,432,177.14
2017-2018 Fixed Carry Forward	-25,524.18	0.00	34,345.66
Total Indirect Costs	449,192.69	1,432,177.14	1,397,831.48
Over/(Under) Recovery	-23,551.84	0.00	207,437.20

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	423,668.51	1,432,177.14	1,432,177.14
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-23,551.84	0.00	207,437.20
Total Projected Indirect 2021-2022 (Numerator)	447,220.35	1,432,177.14	1,224,739.94
Direct Costs	8,812,439.99	7,803,931.36	7,803,931.36
Rate for 2021-2022 **	5.07*	18.35*	15.69**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82958  
Form R0418**

Joy Preparatory Academy  
15055 DEXTER AVE  
DETROIT, MI 48238

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	142,326.89	626,236.50	626,236.50
2017-2018 Fixed Carry Forward	30,804.19	0.00	0.00
Total Indirect Costs	111,522.70	626,236.50	626,236.50
2017-2018 Direct Costs	3,369,357.66	2,885,448.05	2,885,448.05
2019-2020 Rate	3.31*	21.70*	21.70**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,767,016.39	3,343,960.25	3,343,960.25
Indirect costs based on rate ** multiplied by actual direct costs	124,688.24	501,594.04	725,639.37
2019-2020 Actual Indirect Costs	144,520.30	567,576.44	567,576.44
2017-2018 Fixed Carry Forward	30,804.19	0.00	0.00
Total Indirect Costs	113,716.11	567,576.44	567,576.44
Over/(Under) Recovery	10,972.13	0.00	158,062.93

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	144,520.30	567,576.44	567,576.44
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	10,972.13	0.00	158,062.93
Total Projected Indirect 2021-2022 (Numerator)	133,548.17	567,576.44	409,513.51
Direct Costs	3,767,016.39	3,343,960.25	3,343,960.25
Rate for 2021-2022 **	3.55*	16.97*	12.25**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82959  
Form R0418**

West Village Academy  
3530 WESTWOOD ST  
DEARBORN, MI 48124

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	84,788.74	989,240.63	989,240.63
2017-2018 Fixed Carry Forward	-19,640.70	0.00	0.00
Total Indirect Costs	104,429.44	989,240.63	989,240.63
2017-2018 Direct Costs	4,512,128.73	3,607,676.84	3,607,676.84
2019-2020 Rate	2.31*	27.42*	27.42**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,673,673.10	2,803,259.39	2,803,259.39
Indirect costs based on rate ** multiplied by actual direct costs	84,861.85	420,488.91	700,814.85
2019-2020 Actual Indirect Costs	83,187.31	953,601.02	953,601.02
2017-2018 Fixed Carry Forward	-19,640.70	0.00	0.00
Total Indirect Costs	102,828.01	953,601.02	953,601.02
Over/(Under) Recovery	-17,966.16	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	83,187.31	953,601.02	953,601.02
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-17,966.16	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	101,153.47	953,601.02	953,601.02
Direct Costs	3,673,673.10	2,803,259.39	2,803,259.39
Rate for 2021-2022 **	2.75*	34.02*	34.02**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82963  
Form R0418**

George Washington Carver Academy  
14510 2ND AVE  
HIGHLAND PARK, MI 48203

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	281,772.32	887,262.06	887,262.06
2017-2018 Fixed Carry Forward	-29,577.87	0.00	-164,866.60
Total Indirect Costs	311,350.19	887,262.06	1,052,128.66
2017-2018 Direct Costs	4,757,798.73	4,152,308.99	4,152,308.99
2019-2020 Rate	6.54*	21.37*	25.34**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,022,213.01	4,519,450.41	4,519,450.41
Indirect costs based on rate ** multiplied by actual direct costs	328,452.73	677,917.56	1,129,862.60
2019-2020 Actual Indirect Costs	280,331.99	783,094.59	783,094.59
2017-2018 Fixed Carry Forward	-29,577.87	0.00	-164,866.60
Total Indirect Costs	309,909.86	783,094.59	947,961.19
Over/(Under) Recovery	18,542.87	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	280,331.99	783,094.59	783,094.59
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	18,542.87	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	261,789.12	783,094.59	783,094.59
Direct Costs	5,022,213.01	4,519,450.41	4,519,450.41
Rate for 2021-2022 **	5.21*	17.33*	17.33**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82967  
Form R0418**

Metro Charter Academy  
34800 ECORSE RD  
ROMULUS, MI 48174

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	388,318.00	1,722,121.00	1,722,121.00
2017-2018 Fixed Carry Forward	49,432.02	0.00	0.00
Total Indirect Costs	338,885.98	1,722,121.00	1,722,121.00
2017-2018 Direct Costs	6,397,371.00	5,063,568.00	5,063,568.00
2019-2020 Rate	5.30*	34.01*	34.01**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,299,506.00	4,973,712.00	4,973,712.00
Indirect costs based on rate ** multiplied by actual direct costs	333,873.82	746,056.80	1,243,428.00
2019-2020 Actual Indirect Costs	258,167.00	1,583,961.00	1,583,961.00
2017-2018 Fixed Carry Forward	49,432.02	0.00	0.00
Total Indirect Costs	208,734.98	1,583,961.00	1,583,961.00
Over/(Under) Recovery	125,138.84	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	258,167.00	1,583,961.00	1,583,961.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	125,138.84	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	133,028.16	1,583,961.00	1,583,961.00
Direct Costs	6,299,506.00	4,973,712.00	4,973,712.00
Rate for 2021-2022 **	2.11*	31.85*	31.85**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82968  
Form R0418**

Canton Charter Academy  
49100 FORD RD  
CANTON, MI 48187

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	305,805.00	1,690,164.00	1,690,164.00
2017-2018 Fixed Carry Forward	-16,015.97	0.00	0.00
Total Indirect Costs	321,820.97	1,690,164.00	1,690,164.00
2017-2018 Direct Costs	5,719,232.00	4,334,873.00	4,334,873.00
2019-2020 Rate	5.63*	38.99*	38.99**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,943,671.00	4,541,642.00	4,541,642.00
Indirect costs based on rate ** multiplied by actual direct costs	334,628.68	681,246.30	1,135,410.50
2019-2020 Actual Indirect Costs	328,408.00	1,730,437.00	1,730,437.00
2017-2018 Fixed Carry Forward	-16,015.97	0.00	0.00
Total Indirect Costs	344,423.97	1,730,437.00	1,730,437.00
Over/(Under) Recovery	-9,795.29	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	328,408.00	1,730,437.00	1,730,437.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-9,795.29	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	338,203.29	1,730,437.00	1,730,437.00
Direct Costs	5,943,671.00	4,541,642.00	4,541,642.00
Rate for 2021-2022 **	5.69*	38.10*	38.10**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82969  
Form R0418**

Creative Montessori Academy  
12701 MCCANN ST  
SOUTHGATE, MI 48195

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	18,489.41	437,485.31	437,485.31
2017-2018 Fixed Carry Forward	-2,197.17	71,719.18	71,847.53
Total Indirect Costs	20,686.58	365,766.13	365,637.78
2017-2018 Direct Costs	5,944,703.95	5,525,708.05	5,525,708.05
2019-2020 Rate	0.35*	6.62*	6.62**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,281,686.35	5,811,666.43	5,811,666.43
Indirect costs based on rate ** multiplied by actual direct costs	21,985.90	384,732.32	384,732.32
2019-2020 Actual Indirect Costs	22,606.54	492,626.46	492,626.46
2017-2018 Fixed Carry Forward	-2,197.17	71,719.18	71,847.53
Total Indirect Costs	24,803.71	420,907.28	420,778.93
Over/(Under) Recovery	-2,817.81	-36,174.96	-36,046.61

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	22,606.54	492,626.46	492,626.46
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-2,817.81	-36,174.96	-36,046.61
Total Projected Indirect 2021-2022 (Numerator)	25,424.35	528,801.42	528,673.07
Direct Costs	6,281,686.35	5,811,666.43	5,811,666.43
Rate for 2021-2022 **	0.40*	9.10*	9.10**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82970  
Form R0418**

Warrendale Charter Academy  
19400 SAWYER ST  
DETROIT, MI 48228

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	410,037.00	1,812,247.00	1,812,247.00
2017-2018 Fixed Carry Forward	47,616.94	0.00	0.00
Total Indirect Costs	362,420.06	1,812,247.00	1,812,247.00
2017-2018 Direct Costs	6,970,046.00	5,567,836.00	5,567,836.00
2019-2020 Rate	5.20*	32.55*	32.55**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,246,119.00	5,888,117.00	5,888,117.00
Indirect costs based on rate ** multiplied by actual direct costs	376,798.19	883,217.55	1,472,029.25
2019-2020 Actual Indirect Costs	424,289.00	1,782,291.00	1,782,291.00
2017-2018 Fixed Carry Forward	47,616.94	0.00	0.00
Total Indirect Costs	376,672.06	1,782,291.00	1,782,291.00
Over/(Under) Recovery	126.13	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	424,289.00	1,782,291.00	1,782,291.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	126.13	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	424,162.87	1,782,291.00	1,782,291.00
Direct Costs	7,246,119.00	5,888,117.00	5,888,117.00
Rate for 2021-2022 **	5.85*	30.27*	30.27**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82973  
Form R0418**

Trillium Academy  
15740 RACHO BLVD  
TAYLOR, MI 48180

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	83,634.00	418,521.00	418,521.00
2017-2018 Fixed Carry Forward	1,127.92	16,966.75	16,881.16
Total Indirect Costs	82,506.08	401,554.25	401,639.84
2017-2018 Direct Costs	4,342,678.00	4,007,791.00	4,007,791.00
2019-2020 Rate	1.90*	10.02*	10.02**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,084,145.57	4,656,548.10	4,656,548.10
Indirect costs based on rate ** multiplied by actual direct costs	96,598.77	466,586.12	466,586.12
2019-2020 Actual Indirect Costs	54,357.84	481,955.31	481,955.31
2017-2018 Fixed Carry Forward	1,127.92	16,966.75	16,881.16
Total Indirect Costs	53,229.92	464,988.56	465,074.15
Over/(Under) Recovery	43,368.85	1,597.56	1,511.97

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	54,357.84	481,955.31	481,955.31
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	43,368.85	1,597.56	1,511.97
Total Projected Indirect 2021-2022 (Numerator)	10,988.99	480,357.75	480,443.34
Direct Costs	5,084,145.57	4,656,548.10	4,656,548.10
Rate for 2021-2022 **	0.22*	10.32*	10.32**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82974  
Form R0418**

Detroit Merit Charter Academy  
1091 ALTER RD  
DETROIT, MI 48215

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	486,901.00	1,936,753.00	1,936,753.00
2017-2018 Fixed Carry Forward	-123,217.91	0.00	0.00
Total Indirect Costs	610,118.91	1,936,753.00	1,936,753.00
2017-2018 Direct Costs	6,835,960.00	5,386,108.00	5,386,108.00
2019-2020 Rate	8.93*	35.96*	35.96**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,064,057.00	5,612,705.00	5,612,705.00
Indirect costs based on rate ** multiplied by actual direct costs	630,820.29	841,905.75	1,403,176.25
2019-2020 Actual Indirect Costs	388,094.00	1,839,446.00	1,839,446.00
2017-2018 Fixed Carry Forward	-123,217.91	0.00	0.00
Total Indirect Costs	511,311.91	1,839,446.00	1,839,446.00
Over/(Under) Recovery	119,508.38	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	388,094.00	1,839,446.00	1,839,446.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	119,508.38	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	268,585.62	1,839,446.00	1,839,446.00
Direct Costs	7,064,057.00	5,612,705.00	5,612,705.00
Rate for 2021-2022 **	3.80*	32.77*	32.77**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82975  
Form R0418**

Riverside Academy  
6409 SCHAEFER RD  
DEARBORN, MI 48126

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	843,365.84	3,558,648.45	3,558,648.45
2017-2018 Fixed Carry Forward	64,705.21	0.00	0.00
Total Indirect Costs	778,660.63	3,558,648.45	3,558,648.45
2017-2018 Direct Costs	9,595,780.08	6,880,497.47	6,880,497.47
2019-2020 Rate	8.11*	51.72*	51.72**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	9,378,626.60	7,100,450.61	7,100,450.61
Indirect costs based on rate ** multiplied by actual direct costs	760,606.62	1,065,067.59	1,775,112.65
2019-2020 Actual Indirect Costs	930,551.98	3,208,727.97	3,208,727.97
2017-2018 Fixed Carry Forward	64,705.21	0.00	0.00
Total Indirect Costs	865,846.77	3,208,727.97	3,208,727.97
Over/(Under) Recovery	-105,240.15	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	930,551.98	3,208,727.97	3,208,727.97
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-105,240.15	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	1,035,792.13	3,208,727.97	3,208,727.97
Direct Costs	9,378,626.60	7,100,450.61	7,100,450.61
Rate for 2021-2022 **	11.04*	45.19*	45.19**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82976  
Form R0418**

Keystone Academy  
47925 BEMIS RD  
BELLEVILLE, MI 48111

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	652,597.00	1,877,837.00	1,877,837.00
2017-2018 Fixed Carry Forward	-174,641.35	0.00	0.00
Total Indirect Costs	827,238.35	1,877,837.00	1,877,837.00
2017-2018 Direct Costs	5,996,478.00	4,771,238.00	4,771,238.00
2019-2020 Rate	13.80*	39.36*	39.36**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,913,881.00	4,668,932.00	4,668,932.00
Indirect costs based on rate ** multiplied by actual direct costs	816,115.58	700,339.80	1,167,233.00
2019-2020 Actual Indirect Costs	396,765.00	1,641,714.00	1,641,714.00
2017-2018 Fixed Carry Forward	-174,641.35	0.00	0.00
Total Indirect Costs	571,406.35	1,641,714.00	1,641,714.00
Over/(Under) Recovery	244,709.23	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	396,765.00	1,641,714.00	1,641,714.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	244,709.23	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	152,055.77	1,641,714.00	1,641,714.00
Direct Costs	5,913,881.00	4,668,932.00	4,668,932.00
Rate for 2021-2022 **	2.57*	35.16*	35.16**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82977  
Form R0418**

Hamtramck Academy  
11420 CONANT ST  
HAMTRAMCK, MI 48212

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	198,416.00	1,047,506.00	1,047,506.00
2017-2018 Fixed Carry Forward	-8,488.60	0.00	0.00
Total Indirect Costs	206,904.60	1,047,506.00	1,047,506.00
2017-2018 Direct Costs	5,020,867.00	4,171,777.00	4,171,777.00
2019-2020 Rate	4.12*	25.11*	25.11**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,403,197.00	4,534,999.00	4,534,999.00
Indirect costs based on rate ** multiplied by actual direct costs	222,611.72	680,249.85	1,133,749.75
2019-2020 Actual Indirect Costs	200,922.00	1,069,120.00	1,069,120.00
2017-2018 Fixed Carry Forward	-8,488.60	0.00	0.00
Total Indirect Costs	209,410.60	1,069,120.00	1,069,120.00
Over/(Under) Recovery	13,201.12	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	200,922.00	1,069,120.00	1,069,120.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	13,201.12	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	187,720.88	1,069,120.00	1,069,120.00
Direct Costs	5,403,197.00	4,534,999.00	4,534,999.00
Rate for 2021-2022 **	3.47*	23.57*	23.57**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82979  
Form R0418**

Detroit Enterprise Academy  
11224 KERCHEVAL ST  
DETROIT, MI 48214

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	228,998.00	1,603,899.00	1,603,899.00
2017-2018 Fixed Carry Forward	3,000.66	0.00	0.00
Total Indirect Costs	225,997.34	1,603,899.00	1,603,899.00
2017-2018 Direct Costs	6,625,568.00	5,250,667.00	5,250,667.00
2019-2020 Rate	3.41*	30.55*	30.55**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,182,021.00	5,812,174.00	5,812,174.00
Indirect costs based on rate ** multiplied by actual direct costs	244,906.92	871,826.10	1,453,043.50
2019-2020 Actual Indirect Costs	346,672.00	1,716,519.00	1,716,519.00
2017-2018 Fixed Carry Forward	3,000.66	0.00	0.00
Total Indirect Costs	343,671.34	1,716,519.00	1,716,519.00
Over/(Under) Recovery	-98,764.42	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	346,672.00	1,716,519.00	1,716,519.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-98,764.42	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	445,436.42	1,716,519.00	1,716,519.00
Direct Costs	7,182,021.00	5,812,174.00	5,812,174.00
Rate for 2021-2022 **	6.20*	29.53*	29.53**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82981  
Form R0418**

American Montessori Academy  
14800 MIDDLEBELT RD  
LIVONIA, MI 48154

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	82,059.00	616,482.00	616,482.00
2017-2018 Fixed Carry Forward	28,853.76	0.00	41,363.89
Total Indirect Costs	53,205.24	616,482.00	575,118.11
2017-2018 Direct Costs	4,216,130.00	3,681,707.00	3,681,707.00
2019-2020 Rate	1.26*	16.74*	15.62**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	3,903,072.00	3,511,719.00	3,511,719.00
Indirect costs based on rate ** multiplied by actual direct costs	49,178.71	526,757.85	548,530.51
2019-2020 Actual Indirect Costs	109,912.00	501,265.00	501,265.00
2017-2018 Fixed Carry Forward	28,853.76	0.00	41,363.89
Total Indirect Costs	81,058.24	501,265.00	459,901.11
Over/(Under) Recovery	-31,879.53	0.00	88,629.40

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	109,912.00	501,265.00	501,265.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-31,879.53	0.00	88,629.40
Total Projected Indirect 2021-2022 (Numerator)	141,791.53	501,265.00	412,635.60
Direct Costs	3,903,072.00	3,511,719.00	3,511,719.00
Rate for 2021-2022 **	3.63*	14.27*	11.75**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82982  
Form R0418**

Universal Learning Academy  
28015 JOY RD  
WESTLAND, MI 48185

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	195,785.91	605,082.47	605,082.47
2017-2018 Fixed Carry Forward	-33,162.17	-124,257.52	-124,901.69
Total Indirect Costs	228,948.08	729,339.99	729,984.16
2017-2018 Direct Costs	4,518,596.14	4,109,299.58	4,109,299.58
2019-2020 Rate	5.07*	17.75*	17.76**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,613,049.31	5,227,348.34	5,227,348.34
Indirect costs based on rate ** multiplied by actual direct costs	284,581.60	784,102.25	928,377.07
2019-2020 Actual Indirect Costs	193,291.54	578,992.51	578,992.51
2017-2018 Fixed Carry Forward	-33,162.17	-124,257.52	-124,901.69
Total Indirect Costs	226,453.71	703,250.03	703,894.20
Over/(Under) Recovery	58,127.89	0.00	224,482.87

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	193,291.54	578,992.51	578,992.51
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	58,127.89	0.00	224,482.87
Total Projected Indirect 2021-2022 (Numerator)	135,163.65	578,992.51	354,509.64
Direct Costs	5,613,049.31	5,227,348.34	5,227,348.34
Rate for 2021-2022 **	2.41*	11.08*	6.78**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82983  
Form R0418**

Bridge Academy  
9600 BUFFALO ST  
HAMTRAMCK, MI 48212

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	739,452.58	2,630,524.04	2,630,524.04
2017-2018 Fixed Carry Forward	27,460.51	0.00	0.00
Total Indirect Costs	711,992.07	2,630,524.04	2,630,524.04
2017-2018 Direct Costs	7,224,362.52	5,333,291.06	5,333,291.06
2019-2020 Rate	9.86*	49.32*	49.32**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	7,435,826.87	5,705,391.77	5,705,391.77
Indirect costs based on rate ** multiplied by actual direct costs	733,172.53	855,808.77	1,426,347.94
2019-2020 Actual Indirect Costs	888,011.48	2,618,446.58	2,618,446.58
2017-2018 Fixed Carry Forward	27,460.51	0.00	0.00
Total Indirect Costs	860,550.97	2,618,446.58	2,618,446.58
Over/(Under) Recovery	-127,378.44	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	888,011.48	2,618,446.58	2,618,446.58
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-127,378.44	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	1,015,389.92	2,618,446.58	2,618,446.58
Direct Costs	7,435,826.87	5,705,391.77	5,705,391.77
Rate for 2021-2022 **	13.66*	45.89*	45.89**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82985  
Form R0418**

Detroit Premier Academy  
7781 Asbury Park  
Detroit, MI 48228

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	458,909.00	1,733,130.00	1,733,130.00
2017-2018 Fixed Carry Forward	28,806.00	0.00	0.00
Total Indirect Costs	430,103.00	1,733,130.00	1,733,130.00
2017-2018 Direct Costs	6,899,138.00	5,624,917.00	5,624,917.00
2019-2020 Rate	6.23*	30.81*	30.81**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,954,966.00	5,671,177.00	5,671,177.00
Indirect costs based on rate ** multiplied by actual direct costs	433,294.38	850,676.55	1,417,794.25
2019-2020 Actual Indirect Costs	366,995.00	1,650,784.00	1,650,784.00
2017-2018 Fixed Carry Forward	28,806.00	0.00	0.00
Total Indirect Costs	338,189.00	1,650,784.00	1,650,784.00
Over/(Under) Recovery	95,105.38	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	366,995.00	1,650,784.00	1,650,784.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	95,105.38	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	271,889.62	1,650,784.00	1,650,784.00
Direct Costs	6,954,966.00	5,671,177.00	5,671,177.00
Rate for 2021-2022 **	3.91*	29.11*	29.11**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82986  
Form R0418**

Hanley International Academy  
2400 DENTON ST  
HAMTRAMCK, MI 48212

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	4,029.34	515,984.33	515,984.33
2017-2018 Fixed Carry Forward	22,581.44	7,280.44	7,280.44
Total Indirect Costs	-18,552.10	508,703.89	508,703.89
2017-2018 Direct Costs	6,047,904.38	5,535,949.39	5,535,949.39
2019-2020 Rate	0.00*	9.19*	9.19**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,977,341.69	5,524,732.08	5,524,732.08
Indirect costs based on rate ** multiplied by actual direct costs	0.00	507,722.88	507,722.88
2019-2020 Actual Indirect Costs	4,229.98	456,839.59	456,839.59
2017-2018 Fixed Carry Forward	22,581.44	7,280.44	7,280.44
Total Indirect Costs	-18,351.46	449,559.15	449,559.15
Over/(Under) Recovery	0.00	58,163.73	58,163.73

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	4,229.98	456,839.59	456,839.59
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	58,163.73	58,163.73
Total Projected Indirect 2021-2022 (Numerator)	4,229.98	398,675.86	398,675.86
Direct Costs	5,977,341.69	5,524,732.08	5,524,732.08
Rate for 2021-2022 **	0.07*	7.22*	7.22**

\* If Rate exceeds 15%, use 15%  
\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82987  
Form R0418**

Frontier International Academy  
13322 CONANT ST  
DETROIT, MI 48212

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	476,042.99	1,551,616.03	1,551,616.03
2017-2018 Fixed Carry Forward	59,741.03	0.00	0.00
Total Indirect Costs	416,301.96	1,551,616.03	1,551,616.03
2017-2018 Direct Costs	4,713,676.19	3,638,103.15	3,638,103.15
2019-2020 Rate	8.83*	42.65*	42.65**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,647,091.62	5,360,656.80	5,360,656.80
Indirect costs based on rate ** multiplied by actual direct costs	586,938.19	804,098.52	1,340,164.20
2019-2020 Actual Indirect Costs	757,631.85	2,044,066.67	2,044,066.67
2017-2018 Fixed Carry Forward	59,741.03	0.00	0.00
Total Indirect Costs	697,890.82	2,044,066.67	2,044,066.67
Over/(Under) Recovery	-110,952.63	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	757,631.85	2,044,066.67	2,044,066.67
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-110,952.63	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	868,584.48	2,044,066.67	2,044,066.67
Direct Costs	6,647,091.62	5,360,656.80	5,360,656.80
Rate for 2021-2022 **	13.07*	38.13*	38.13**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82991  
Form R0418**

Covenant House Academy Detroit  
1450 25TH ST  
DETROIT, MI 48216

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	442,476.00	1,546,206.00	1,546,206.00
2017-2018 Fixed Carry Forward	-119,941.27	0.00	0.00
Total Indirect Costs	562,417.27	1,546,206.00	1,546,206.00
2017-2018 Direct Costs	4,987,628.00	3,883,898.00	3,883,898.00
2019-2020 Rate	11.28*	39.81*	39.81**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,156,036.32	3,957,026.06	3,957,026.06
Indirect costs based on rate ** multiplied by actual direct costs	581,600.90	593,553.91	989,256.52
2019-2020 Actual Indirect Costs	461,944.74	1,660,955.00	1,660,955.00
2017-2018 Fixed Carry Forward	-119,941.27	0.00	0.00
Total Indirect Costs	581,886.01	1,660,955.00	1,660,955.00
Over/(Under) Recovery	-285.11	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	461,944.74	1,660,955.00	1,660,955.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-285.11	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	462,229.85	1,660,955.00	1,660,955.00
Direct Costs	5,156,036.32	3,957,026.06	3,957,026.06
Rate for 2021-2022 **	8.96*	41.97*	41.97**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82994  
Form R0418**

David Ellis Academy West  
1980 BEECH DALY RD  
REDFORD, MI 48240

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	358,388.79	1,472,028.15	1,472,028.15
2017-2018 Fixed Carry Forward	-74,231.31	0.00	-442,359.35
Total Indirect Costs	432,620.10	1,472,028.15	1,914,387.50
2017-2018 Direct Costs	5,963,704.38	4,850,065.02	4,850,065.02
2019-2020 Rate	7.25*	30.35*	39.47**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	5,754,071.50	4,876,902.95	4,876,902.95
Indirect costs based on rate ** multiplied by actual direct costs	417,170.18	731,535.44	1,219,225.74
2019-2020 Actual Indirect Costs	327,052.68	1,204,221.23	1,204,221.23
2017-2018 Fixed Carry Forward	-74,231.31	0.00	-442,359.35
Total Indirect Costs	401,283.99	1,204,221.23	1,646,580.58
Over/(Under) Recovery	15,886.19	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	327,052.68	1,204,221.23	1,204,221.23
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	15,886.19	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	311,166.49	1,204,221.23	1,204,221.23
Direct Costs	5,754,071.50	4,876,902.95	4,876,902.95
Rate for 2021-2022 **	5.41*	24.69*	24.69**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82995  
Form R0418**

Taylor Exemplar Academy  
26727 GODDARD RD  
TAYLOR, MI 48180

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	540,900.00	1,896,373.00	1,896,373.00
2017-2018 Fixed Carry Forward	-126,896.97	0.00	0.00
Total Indirect Costs	667,796.97	1,896,373.00	1,896,373.00
2017-2018 Direct Costs	6,473,528.00	5,118,055.00	5,118,055.00
2019-2020 Rate	10.32*	37.05*	37.05**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,966,375.00	5,563,835.00	5,563,835.00
Indirect costs based on rate ** multiplied by actual direct costs	718,929.90	834,575.25	1,390,958.75
2019-2020 Actual Indirect Costs	534,318.00	1,936,858.00	1,936,858.00
2017-2018 Fixed Carry Forward	-126,896.97	0.00	0.00
Total Indirect Costs	661,214.97	1,936,858.00	1,936,858.00
Over/(Under) Recovery	57,714.93	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	534,318.00	1,936,858.00	1,936,858.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	57,714.93	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	476,603.07	1,936,858.00	1,936,858.00
Direct Costs	6,966,375.00	5,563,835.00	5,563,835.00
Rate for 2021-2022 **	6.84*	34.81*	34.81**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82996  
Form R0418**

Clara B. Ford Academy (SDA)  
20651 WEST WARREN ST  
DEARBORN HEIGHTS, MI 48127

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	11,993.00	131,392.00	131,392.00
2017-2018 Fixed Carry Forward	48,413.93	41,531.92	41,072.16
Total Indirect Costs	-36,420.93	89,860.08	90,319.84
2017-2018 Direct Costs	1,579,962.00	1,460,563.00	1,460,563.00
2019-2020 Rate	0.00*	6.15*	6.18**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	1,838,052.00	1,709,768.00	1,709,768.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	105,150.73	105,663.66
2019-2020 Actual Indirect Costs	13,703.00	141,987.00	141,987.00
2017-2018 Fixed Carry Forward	48,413.93	41,531.92	41,072.16
Total Indirect Costs	-34,710.93	100,455.08	100,914.84
Over/(Under) Recovery	0.00	4,695.65	4,748.82

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	13,703.00	141,987.00	141,987.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	4,695.65	4,748.82
Total Projected Indirect 2021-2022 (Numerator)	13,703.00	137,291.35	137,238.18
Direct Costs	1,838,052.00	1,709,768.00	1,709,768.00
Rate for 2021-2022 **	0.75*	8.03*	8.03**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82997  
Form R0418**

Flagship Charter Academy  
13661 WISCONSIN ST  
DETROIT, MI 48238

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	236,531.00	1,738,174.00	1,738,174.00
2017-2018 Fixed Carry Forward	103,111.16	0.00	0.00
Total Indirect Costs	133,419.84	1,738,174.00	1,738,174.00
2017-2018 Direct Costs	6,498,182.00	4,996,539.00	4,996,539.00
2019-2020 Rate	2.05*	34.79*	34.79**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,959,331.00	5,457,409.00	5,457,409.00
Indirect costs based on rate ** multiplied by actual direct costs	142,666.29	818,611.35	1,364,352.25
2019-2020 Actual Indirect Costs	249,872.00	1,751,794.00	1,751,794.00
2017-2018 Fixed Carry Forward	103,111.16	0.00	0.00
Total Indirect Costs	146,760.84	1,751,794.00	1,751,794.00
Over/(Under) Recovery	-4,094.55	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	249,872.00	1,751,794.00	1,751,794.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-4,094.55	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	253,966.55	1,751,794.00	1,751,794.00
Direct Costs	6,959,331.00	5,457,409.00	5,457,409.00
Rate for 2021-2022 **	3.65*	32.10*	32.10**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 82998  
Form R0418**

ACE Academy (SDA)  
330 GLENDALE ST  
HIGHLAND PARK, MI 48203

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	400,133.46	624,920.84	624,920.84
2017-2018 Fixed Carry Forward	-215,060.67	-379,057.67	-379,057.67
Total Indirect Costs	615,194.13	1,003,978.51	1,003,978.51
2017-2018 Direct Costs	1,909,935.94	1,685,148.56	1,685,148.56
2019-2020 Rate	32.21*	59.58*	59.58**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	2,040,062.93	1,835,413.36	1,835,413.36
Indirect costs based on rate ** multiplied by actual direct costs	306,009.44	275,312.00	458,853.34
2019-2020 Actual Indirect Costs	226,482.37	431,131.94	431,131.94
2017-2018 Fixed Carry Forward	-215,060.67	-379,057.67	-379,057.67
Total Indirect Costs	441,543.04	810,189.61	810,189.61
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	226,482.37	431,131.94	431,131.94
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	226,482.37	431,131.94	431,131.94
Direct Costs	2,040,062.93	1,835,413.36	1,835,413.36
Rate for 2021-2022 **	11.10*	23.49*	23.49**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 83000  
Form R0418**

Wexford-Missaukee ISD  
9907 EAST 13TH ST  
CADILLAC, MI 49601

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	3,175,450.71	4,542,832.08	4,542,832.08
2017-2018 Fixed Carry Forward	-465,638.49	0.00	-923,080.16
Total Indirect Costs	3,641,089.20	4,542,832.08	5,465,912.24
2017-2018 Direct Costs	19,593,725.37	18,226,344.00	18,226,344.00
2019-2020 Rate	18.58*	24.92*	29.99**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	19,059,495.14	17,841,826.75	17,841,826.75
Indirect costs based on rate ** multiplied by actual direct costs	2,858,924.27	2,676,274.01	4,460,456.69
2019-2020 Actual Indirect Costs	3,485,327.12	4,702,995.51	4,702,995.51
2017-2018 Fixed Carry Forward	-465,638.49	0.00	-923,080.16
Total Indirect Costs	3,950,965.61	4,702,995.51	5,626,075.67
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	3,485,327.12	4,702,995.51	4,702,995.51
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	3,485,327.12	4,702,995.51	4,702,995.51
Direct Costs	19,059,495.14	17,841,826.75	17,841,826.75
Rate for 2021-2022 **	18.29*	26.36*	26.36**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 83010  
Form R0418**

Cadillac Area Public Schools  
421 SOUTH MITCHELL ST  
CADILLAC, MI 49601

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	423,008.37	3,220,568.23	3,220,568.23
2017-2018 Fixed Carry Forward	178,482.08	-198,064.97	-199,380.14
Total Indirect Costs	244,526.29	3,418,633.20	3,419,948.37
2017-2018 Direct Costs	30,087,419.23	27,115,375.65	27,115,375.65
2019-2020 Rate	0.81*	12.61*	12.61**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	28,076,491.10	25,691,511.44	25,691,511.44
Indirect costs based on rate ** multiplied by actual direct costs	227,419.58	3,239,699.59	3,239,699.59
2019-2020 Actual Indirect Costs	451,155.54	3,341,083.09	3,341,083.09
2017-2018 Fixed Carry Forward	178,482.08	-198,064.97	-199,380.14
Total Indirect Costs	272,673.46	3,539,148.06	3,540,463.23
Over/(Under) Recovery	-45,253.88	-299,448.47	-300,763.64

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	451,155.54	3,341,083.09	3,341,083.09
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-45,253.88	-299,448.47	-300,763.64
Total Projected Indirect 2021-2022 (Numerator)	496,409.42	3,640,531.56	3,641,846.73
Direct Costs	28,076,491.10	25,691,511.44	25,691,511.44
Rate for 2021-2022 **	1.77*	14.17*	14.18**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%



**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 83060  
Form R0418**

Manton Consolidated Schools  
105 5TH ST  
MANTON, MI 49663

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	359,230.95	1,049,030.81	1,049,030.81
2017-2018 Fixed Carry Forward	9,186.41	56,339.17	38,082.01
Total Indirect Costs	350,044.54	992,691.64	1,010,948.80
2017-2018 Direct Costs	9,076,521.98	8,386,722.12	8,386,722.12
2019-2020 Rate	3.86*	11.84*	12.05**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	9,819,145.44	8,999,690.78	8,999,690.78
Indirect costs based on rate ** multiplied by actual direct costs	379,019.01	1,065,563.39	1,084,462.74
2019-2020 Actual Indirect Costs	322,392.06	1,141,846.72	1,141,846.72
2017-2018 Fixed Carry Forward	9,186.41	56,339.17	38,082.01
Total Indirect Costs	313,205.65	1,085,507.55	1,103,764.71
Over/(Under) Recovery	65,813.36	-19,944.16	-19,301.97

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	322,392.06	1,141,846.72	1,141,846.72
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	65,813.36	-19,944.16	-19,301.97
Total Projected Indirect 2021-2022 (Numerator)	256,578.70	1,161,790.88	1,161,148.69
Direct Costs	9,819,145.44	8,999,690.78	8,999,690.78
Rate for 2021-2022 **	2.61*	12.91*	12.90**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 83070  
Form R0418**

Mesick Consolidated Schools  
P.O. Box 275  
Mesick, MI 49668

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	209,875.37	805,908.76	805,908.76
2017-2018 Fixed Carry Forward	-31,412.01	-19,633.21	-21,879.89
Total Indirect Costs	241,287.38	825,541.97	827,788.65
2017-2018 Direct Costs	6,044,928.42	5,448,895.03	5,448,895.03
2019-2020 Rate	3.99*	15.15*	15.19**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	6,645,925.35	5,870,837.75	5,870,837.75
Indirect costs based on rate ** multiplied by actual direct costs	265,172.42	880,625.66	891,780.25
2019-2020 Actual Indirect Costs	206,513.44	981,601.04	981,601.04
2017-2018 Fixed Carry Forward	-31,412.01	-19,633.21	-21,879.89
Total Indirect Costs	237,925.45	1,001,234.25	1,003,480.93
Over/(Under) Recovery	27,246.97	0.00	-111,700.68

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	206,513.44	981,601.04	981,601.04
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	27,246.97	0.00	-111,700.68
Total Projected Indirect 2021-2022 (Numerator)	179,266.47	981,601.04	1,093,301.72
Direct Costs	6,645,925.35	5,870,837.75	5,870,837.75
Rate for 2021-2022 **	2.70*	16.72*	18.62**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 83900  
Form R0418**

Highpoint Virtual Academy of Michigan  
210 E. Mesick Avenue  
Mesick, MI 49668

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	379,883.86	419,379.43	419,379.43
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	379,883.86	419,379.43	419,379.43
2017-2018 Direct Costs	5,024,592.69	4,985,097.12	4,985,097.12
2019-2020 Rate	7.56*	8.41*	8.41**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	8,148,132.51	8,073,131.01	8,073,131.01
Indirect costs based on rate ** multiplied by actual direct costs	615,998.82	678,950.32	678,950.32
2019-2020 Actual Indirect Costs	623,613.11	698,614.61	698,614.61
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	623,613.11	698,614.61	698,614.61
Over/(Under) Recovery	-7,614.29	-19,664.29	-19,664.29

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	623,613.11	698,614.61	698,614.61
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	-7,614.29	-19,664.29	-19,664.29
Total Projected Indirect 2021-2022 (Numerator)	631,227.40	718,278.90	718,278.90
Direct Costs	8,148,132.51	8,073,131.01	8,073,131.01
Rate for 2021-2022 **	7.75*	8.90*	8.90**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%

**Michigan Department of Education  
Carry Forward Calculation  
For Approved 2021-2022 Indirect Cost Rates  
School District 84000  
Form R0418**

State of Michigan  
PO Box 30013  
Lansing, MI 48909

Basis for 2019-2020 Rate:	Restricted	Unrestricted	Medicaid
2017-2018 Indirect Costs	0.00	0.00	0.00
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2017-2018 Direct Costs	0.00	0.00	0.00
2019-2020 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Direct Costs	0.00	0.00	0.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2019-2020 Actual Indirect Costs	0.00	0.00	0.00
2017-2018 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
Over/(Under) Recovery	0.00	0.00	0.00

2021-2022 Rate Calculation:	Restricted	Unrestricted	Medicaid
2019-2020 Actual Indirect Costs	0.00	0.00	0.00
2021-2022 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2021-2022 (Numerator)	0.00	0.00	0.00
Direct Costs	0.00	0.00	0.00
Rate for 2021-2022 **	0.00*	0.00*	0.00**

\* If Rate exceeds 15%, use 15%

\*\* If Rate exceeds 25%, use 25%