Michigan Department of Education
Carry Forward Calculation
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School District 01010
Form R0418

*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	376,366.40	938,783.29	938,783.29
2012-2013 Fixed Carry Forward	3,067.11	0.00	105,934.67
Total Indirect Costs	373,299.29	938,783.29	832,848.62
2012-2013 Direct Costs	6,866,363.57	6,303,946.68	6,303,946.68
2014-2015 Rate	5.44*	14.89*	13.21**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,963,116.46	6,343,458.01	6,343,458.01
Indirect costs based on rate ** multiplied by actual direct costs	378,793.54	944,540.90	837,970.80
2014-2015 Actual Indirect Costs	325,429.49	945,087.94	945,087.94
2012-2013 Fixed Carry Forward	3,067.11	0.00	105,934.67
Total Indirect Costs	322,362.38	945,087.94	839,153.27
Over/(Under) Recovery	56,431.16	-547.04	-1,182.47

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	325,429.49	945,087.94	945,087.94
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	56,431.16	-547.04	-1,182.47
Total Projected Indirect 2016-2017 (Numerator)	268,998.33	945,634.98	946,270.41
Direct Costs	6,963,116.46	6,343,458.01	6,343,458.01
Rate for 2016-2017 **	3.86*	14.91*	14.92**

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

Michigan Department of Education
Carry Forward Calculation
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School District 02010
Form R0418

*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	51,558.89	125,102.83	125,102.83
2012-2013 Fixed Carry Forward	2,770.88	0.00	-1,702.53
Total Indirect Costs	48,788.01	125,102.83	126,805.36
2012-2013 Direct Costs	816,938.09	743,394.15	743,394.15
2014-2015 Rate	5.97*	16.83*	17.06**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	764,064.29	690,950.16	690,950.16
Indirect costs based on rate ** multiplied by actual direct costs	45,614.64	103,642.52	117,876.10
2014-2015 Actual Indirect Costs	79,626.76	152,740.89	152,740.89
2012-2013 Fixed Carry Forward	2,770.88	0.00	-1,702.53
Total Indirect Costs	76,855.88	152,740.89	154,443.42
Over/(Under) Recovery	-31,241.24	0.00	-36,567.32

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	79,626.76	152,740.89	152,740.89
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-31,241.24	0.00	-36,567.32
Total Projected Indirect 2016-2017 (Numerator)	110,868.00	152,740.89	189,308.21
Direct Costs	764,064.29	690,950.16	690,950.16
Rate for 2016-2017 **	14.51*	22.11*	27.40**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 02020
Form R0418

*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	22,914.08	130,721.97	130,721.97
2012-2013 Fixed Carry Forward	3,476.77	0.00	0.00
Total Indirect Costs	19,437.31	130,721.97	130,721.97
2012-2013 Direct Costs	768,682.94	660,875.05	660,875.05
2014-2015 Rate	2.53*	19.78*	19.78**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	888,017.42	742,935.04	742,935.04
Indirect costs based on rate ** multiplied by actual direct costs	22,466.84	111,440.26	146,952.55
2014-2015 Actual Indirect Costs	34,137.93	179,220.31	179,220.31
2012-2013 Fixed Carry Forward	3,476.77	0.00	0.00
Total Indirect Costs	30,661.16	179,220.31	179,220.31
Over/(Under) Recovery	-8,194.32	0.00	-32,267.76

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	34,137.93	179,220.31	179,220.31
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-8,194.32	0.00	-32,267.76
Total Projected Indirect 2016-2017 (Numerator)	42,332.25	179,220.31	211,488.07
Direct Costs	888,017.42	742,935.04	742,935.04
Rate for 2016-2017 **	4.77*	24.12*	28.47**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 02070
Form R0418

*** Final ***

Munising Public Schools
411 ELM AVE
MUNISING, MI 49862

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	250,448.93	911,707.03	911,707.03
2012-2013 Fixed Carry Forward	130,615.90	0.00	161,916.58
Total Indirect Costs	119,833.03	911,707.03	749,790.45
2012-2013 Direct Costs	6,096,312.45	5,435,054.35	5,435,054.35
2014-2015 Rate	1.97*	16.77*	13.80**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,454,371.23	5,737,507.92	5,737,507.92
Indirect costs based on rate ** multiplied by actual direct costs	127,151.11	860,626.19	791,776.09
2014-2015 Actual Indirect Costs	285,963.49	1,002,826.80	1,002,826.80
2012-2013 Fixed Carry Forward	130,615.90	0.00	161,916.58
Total Indirect Costs	155,347.59	1,002,826.80	840,910.22
Over/(Under) Recovery	-28,196.48	0.00	-49,134.13

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	285,963.49	1,002,826.80	1,002,826.80
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-28,196.48	0.00	-49,134.13
Total Projected Indirect 2016-2017 (Numerator)	314,159.97	1,002,826.80	1,051,960.93
Direct Costs	6,454,371.23	5,737,507.92	5,737,507.92
Rate for 2016-2017 **	4.87*	17.48*	18.33**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 02080
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	155,093.45	393,339.67	393,339.67
2012-2013 Fixed Carry Forward	-36,133.89	-38,335.55	-28,523.81
Total Indirect Costs	191,227.34	431,675.22	421,863.48
2012-2013 Direct Costs	2,960,670.49	2,722,424.27	2,722,424.27
2014-2015 Rate	6.46*	15.86*	15.50**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,057,788.00	2,789,327.29	2,789,327.29
Indirect costs based on rate ** multiplied by actual direct costs	197,533.10	418,399.09	432,345.73
2014-2015 Actual Indirect Costs	157,272.91	425,733.62	425,733.62
2012-2013 Fixed Carry Forward	-36,133.89	-38,335.55	-28,523.81
Total Indirect Costs	193,406.80	464,069.17	454,257.43
Over/(Under) Recovery	4,126.30	0.00	-21,911.70

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	157,272.91	425,733.62	425,733.62
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	4,126.30	0.00	-21,911.70
Total Projected Indirect 2016-2017 (Numerator)	153,146.61	425,733.62	447,645.32
Direct Costs	3,057,788.00	2,789,327.29	2,789,327.29
Rate for 2016-2017 **	5.01*	15.26*	16.05**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 03000
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,627,867.62	2,790,341.16	2,790,341.16
2012-2013 Fixed Carry Forward	-505,894.56	-707,093.11	-707,093.11
Total Indirect Costs	2,133,762.18	3,497,434.27	3,497,434.27
2012-2013 Direct Costs	18,086,977.44	16,924,503.90	16,924,503.90
2014-2015 Rate	11.80*	20.66*	20.66**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	17,345,443.50	15,927,372.26	15,927,372.26
Indirect costs based on rate ** multiplied by actual direct costs	2,046,762.33	2,389,105.84	3,290,595.11
2014-2015 Actual Indirect Costs	1,782,482.96	3,200,554.20	3,200,554.20
2012-2013 Fixed Carry Forward	-505,894.56	-707,093.11	-707,093.11
Total Indirect Costs	2,288,377.52	3,907,647.31	3,907,647.31
Over/(Under) Recovery	-241,615.19	0.00	-617,052.20

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,782,482.96	3,200,554.20	3,200,554.20
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-241,615.19	0.00	-617,052.20
Total Projected Indirect 2016-2017 (Numerator)	2,024,098.15	3,200,554.20	3,817,606.40
Direct Costs	17,345,443.50	15,927,372.26	15,927,372.26
Rate for 2016-2017 **	11.67*	20.09*	23.97**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 03010
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*** Final ***

Plainwell Community Schools
600 SCHOOL DR
PLAINWELL, MI 49080

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	690,787.33	2,941,623.11	2,941,623.11
2012-2013 Fixed Carry Forward	13,101.52	0.00	49,716.63
Total Indirect Costs	677,685.81	2,941,623.11	2,891,906.48
2012-2013 Direct Costs	21,836,063.89	19,585,228.11	19,585,228.11
2014-2015 Rate	3.10*	15.02*	14.77**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	23,105,552.34	20,508,492.49	20,508,492.49
Indirect costs based on rate ** multiplied by actual direct costs	716,272.12	3,076,273.87	3,029,104.34
2014-2015 Actual Indirect Costs	598,785.00	3,195,844.85	3,195,844.85
2012-2013 Fixed Carry Forward	13,101.52	0.00	49,716.63
Total Indirect Costs	585,683.48	3,195,844.85	3,146,128.22
Over/(Under) Recovery	130,588.64	0.00	-117,023.88

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	598,785.00	3,195,844.85	3,195,844.85
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	130,588.64	0.00	-117,023.88
Total Projected Indirect 2016-2017 (Numerator)	468,196.36	3,195,844.85	3,312,868.73
Direct Costs	23,105,552.34	20,508,492.49	20,508,492.49
Rate for 2016-2017 **	2.03*	15.58*	16.15**

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

Michigan Department of Education
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*** Final ***

Otsego Public Schools
400 SHERWOOD ST
OTSEGO, MI 49078

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	658,651.08	2,634,810.27	2,634,810.27
2012-2013 Fixed Carry Forward	-63,429.42	14,062.23	-9,488.27
Total Indirect Costs	722,080.50	2,620,748.04	2,644,298.54
2012-2013 Direct Costs	19,706,229.48	17,730,070.29	17,730,070.29
2014-2015 Rate	3.66*	14.78*	14.91**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	18,837,549.04	16,861,200.88	16,861,200.88
Indirect costs based on rate ** multiplied by actual direct costs	689,454.29	2,492,085.49	2,514,005.05
2014-2015 Actual Indirect Costs	685,231.52	2,661,579.68	2,661,579.68
2012-2013 Fixed Carry Forward	-63,429.42	14,062.23	-9,488.27
Total Indirect Costs	748,660.94	2,647,517.45	2,671,067.95
Over/(Under) Recovery	-59,206.65	-155,431.96	-157,062.90

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	685,231.52	2,661,579.68	2,661,579.68
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-59,206.65	-155,431.96	-157,062.90
Total Projected Indirect 2016-2017 (Numerator)	744,438.17	2,817,011.64	2,818,642.58
Direct Costs	18,837,549.04	16,861,200.88	16,861,200.88
Rate for 2016-2017 **	3.95*	16.71*	16.72**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Allegan Public Schools
550 5TH ST
ALLEGAN, MI 49010

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	389,975.22	2,574,080.00	2,574,080.00
2012-2013 Fixed Carry Forward	-50,149.11	364,879.58	365,075.57
Total Indirect Costs	440,124.33	2,209,200.42	2,209,004.43
2012-2013 Direct Costs	22,537,453.13	20,353,348.35	20,353,348.35
2014-2015 Rate	1.95*	10.85*	10.85**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	23,166,350.44	20,882,274.32	20,882,274.32
Indirect costs based on rate ** multiplied by actual direct costs	451,743.83	2,265,726.76	2,265,726.76
2014-2015 Actual Indirect Costs	405,458.37	2,689,534.49	2,689,534.49
2012-2013 Fixed Carry Forward	-50,149.11	364,879.58	365,075.57
Total Indirect Costs	455,607.48	2,324,654.91	2,324,458.92
Over/(Under) Recovery	-3,863.65	-58,928.15	-58,732.16

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	405,458.37	2,689,534.49	2,689,534.49
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-3,863.65	-58,928.15	-58,732.16
Total Projected Indirect 2016-2017 (Numerator)	409,322.02	2,748,462.64	2,748,266.65
Direct Costs	23,166,350.44	20,882,274.32	20,882,274.32
Rate for 2016-2017 **	1.77*	13.16*	13.16**

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

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*** Final ***

Wayland Union Schools
850 E SUPERIOR ST
WAYLAND, MI 49348

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,035,386.82	3,263,867.36	3,263,867.36
2012-2013 Fixed Carry Forward	301,747.91	0.00	576,589.15
Total Indirect Costs	733,638.91	3,263,867.36	2,687,278.21
2012-2013 Direct Costs	25,209,877.18	22,981,396.64	22,981,396.64
2014-2015 Rate	2.91*	14.20*	11.69**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	25,337,294.00	23,138,997.52	23,138,997.52
Indirect costs based on rate ** multiplied by actual direct costs	737,315.26	3,285,737.65	2,704,948.81
2014-2015 Actual Indirect Costs	1,066,485.72	3,264,782.20	3,264,782.20
2012-2013 Fixed Carry Forward	301,747.91	0.00	576,589.15
Total Indirect Costs	764,737.81	3,264,782.20	2,688,193.05
Over/(Under) Recovery	-27,422.55	20,955.45	16,755.76

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,066,485.72	3,264,782.20	3,264,782.20
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-27,422.55	20,955.45	16,755.76
Total Projected Indirect 2016-2017 (Numerator)	1,093,908.27	3,243,826.75	3,248,026.44
Direct Costs	25,337,294.00	23,138,997.52	23,138,997.52
Rate for 2016-2017 **	4.32*	14.02*	14.04**

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

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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	434,326.62	2,246,833.11	2,246,833.11
2012-2013 Fixed Carry Forward	193,528.51	0.00	-400,733.42
Total Indirect Costs	240,798.11	2,246,833.11	2,647,566.53
2012-2013 Direct Costs	11,074,283.83	9,261,777.34	9,261,777.34
2014-2015 Rate	2.17*	24.26*	28.59**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	11,920,209.97	10,062,961.22	10,062,961.22
Indirect costs based on rate ** multiplied by actual direct costs	258,668.56	1,509,444.18	2,515,740.31
2014-2015 Actual Indirect Costs	474,631.91	2,331,880.66	2,331,880.66
2012-2013 Fixed Carry Forward	193,528.51	0.00	-400,733.42
Total Indirect Costs	281,103.40	2,331,880.66	2,732,614.08
Over/(Under) Recovery	-22,434.84	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	474,631.91	2,331,880.66	2,331,880.66
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-22,434.84	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	497,066.75	2,331,880.66	2,331,880.66
Direct Costs	11,920,209.97	10,062,961.22	10,062,961.22
Rate for 2016-2017 **	4.17*	23.17*	23.17**

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

Michigan Department of Education
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	208,387.66	613,380.96	613,380.96
2012-2013 Fixed Carry Forward	-28,135.17	-62,778.98	-55,651.61
Total Indirect Costs	236,522.83	676,159.94	669,032.57
2012-2013 Direct Costs	4,495,646.95	4,090,653.65	4,090,653.65
2014-2015 Rate	5.26*	16.53*	16.36**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,774,300.91	4,219,309.19	4,219,309.19
Indirect costs based on rate ** multiplied by actual direct costs	251,128.23	632,896.38	690,278.98
2014-2015 Actual Indirect Costs	223,136.31	778,128.03	778,128.03
2012-2013 Fixed Carry Forward	-28,135.17	-62,778.98	-55,651.61
Total Indirect Costs	251,271.48	840,907.01	833,779.64
Over/(Under) Recovery	-143.25	0.00	-143,500.66

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	223,136.31	778,128.03	778,128.03
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-143.25	0.00	-143,500.66
Total Projected Indirect 2016-2017 (Numerator)	223,279.56	778,128.03	921,628.69
Direct Costs	4,774,300.91	4,219,309.19	4,219,309.19
Rate for 2016-2017 **	4.68*	18.44*	21.84**

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

Michigan Department of Education
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*** Final ***

Hopkins Public Schools
400 SOUTH CLARK ST
HOPKINS, MI 49328

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	540,321.22	2,100,926.76	2,100,926.76
2012-2013 Fixed Carry Forward	-290,994.00	0.00	-219,882.31
Total Indirect Costs	831,315.22	2,100,926.76	2,320,809.07
2012-2013 Direct Costs	13,267,266.12	11,706,660.58	11,706,660.58
2014-2015 Rate	6.27*	17.95*	19.82**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	13,206,056.69	11,513,553.19	11,513,553.19
Indirect costs based on rate ** multiplied by actual direct costs	828,019.75	1,727,032.98	2,281,986.24
2014-2015 Actual Indirect Costs	544,039.82	2,236,543.32	2,236,543.32
2012-2013 Fixed Carry Forward	-290,994.00	0.00	-219,882.31
Total Indirect Costs	835,033.82	2,236,543.32	2,456,425.63
Over/(Under) Recovery	-7,014.07	0.00	-174,439.39

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	544,039.82	2,236,543.32	2,236,543.32
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-7,014.07	0.00	-174,439.39
Total Projected Indirect 2016-2017 (Numerator)	551,053.89	2,236,543.32	2,410,982.71
Direct Costs	13,206,056.69	11,513,553.19	11,513,553.19
Rate for 2016-2017 **	4.17*	19.43*	20.94**

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

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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	383,337.56	1,010,105.63	1,010,105.63
2012-2013 Fixed Carry Forward	66,569.69	87,036.42	82,560.91
Total Indirect Costs	316,767.87	923,069.21	927,544.72
2012-2013 Direct Costs	8,141,439.67	7,514,671.60	7,514,671.60
2014-2015 Rate	3.89*	12.28*	12.34**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	8,645,058.94	7,964,575.76	7,964,575.76
Indirect costs based on rate ** multiplied by actual direct costs	336,292.79	978,049.90	982,828.65
2014-2015 Actual Indirect Costs	391,453.31	1,071,936.49	1,071,936.49
2012-2013 Fixed Carry Forward	66,569.69	87,036.42	82,560.91
Total Indirect Costs	324,883.62	984,900.07	989,375.58
Over/(Under) Recovery	11,409.17	-6,850.17	-6,546.93

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	391,453.31	1,071,936.49	1,071,936.49
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	11,409.17	-6,850.17	-6,546.93
Total Projected Indirect 2016-2017 (Numerator)	380,044.14	1,078,786.66	1,078,483.42
Direct Costs	8,645,058.94	7,964,575.76	7,964,575.76
Rate for 2016-2017 **	4.40*	13.54*	13.54**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 03100
Form R0418

*** Final ***

Hamilton Community Schools
4815 136TH AVE
HAMILTON, MI 49419

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	597,924.33	2,841,779.75	2,841,779.75
2012-2013 Fixed Carry Forward	-165,145.25	-236,319.09	-237,328.53
Total Indirect Costs	763,069.58	3,078,098.84	3,079,108.28
2012-2013 Direct Costs	23,186,580.62	20,942,725.20	20,942,725.20
2014-2015 Rate	3.29*	14.70*	14.70**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	25,055,034.04	22,807,008.29	22,807,008.29
Indirect costs based on rate ** multiplied by actual direct costs	824,310.62	3,352,630.22	3,352,630.22
2014-2015 Actual Indirect Costs	441,389.40	2,689,415.15	2,689,415.15
2012-2013 Fixed Carry Forward	-165,145.25	-236,319.09	-237,328.53
Total Indirect Costs	606,534.65	2,925,734.24	2,926,743.68
Over/(Under) Recovery	217,775.97	426,895.98	425,886.54

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	441,389.40	2,689,415.15	2,689,415.15
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	217,775.97	426,895.98	425,886.54
Total Projected Indirect 2016-2017 (Numerator)	223,613.43	2,262,519.17	2,263,528.61
Direct Costs	25,055,034.04	22,807,008.29	22,807,008.29
Rate for 2016-2017 **	0.89*	9.92*	9.92**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 03440
Form R0418

*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	8,636.06	72,743.55	72,743.55
2012-2013 Fixed Carry Forward	2,732.09	0.00	7,077.68
Total Indirect Costs	5,903.97	72,743.55	65,665.87
2012-2013 Direct Costs	523,104.39	458,996.90	458,996.90
2014-2015 Rate	1.13*	15.85*	14.31**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	538,122.32	482,001.25	482,001.25
Indirect costs based on rate ** multiplied by actual direct costs	6,080.78	72,300.19	68,974.38
2014-2015 Actual Indirect Costs	6,800.15	62,921.22	62,921.22
2012-2013 Fixed Carry Forward	2,732.09	0.00	7,077.68
Total Indirect Costs	4,068.06	62,921.22	55,843.54
Over/(Under) Recovery	2,012.72	0.00	13,130.84

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	6,800.15	62,921.22	62,921.22
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	2,012.72	0.00	13,130.84
Total Projected Indirect 2016-2017 (Numerator)	4,787.43	62,921.22	49,790.38
Direct Costs	538,122.32	482,001.25	482,001.25
Rate for 2016-2017 **	0.89*	13.05*	10.33**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 03900
Form R0418

*** Final ***

Innocademy Allegan Campus
2611 56TH ST
FENNVILLE, MI 49408

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	424,395.12	338,623.22	338,623.22
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	10,420.54	96,192.44	96,192.44
Total Indirect Costs	10,420.54	96,192.44	96,192.44
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	10,420.54	96,192.44	96,192.44
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	10,420.54	96,192.44	96,192.44
Direct Costs	424,395.12	338,623.22	338,623.22
Rate for 2016-2017 **	2.46*	28.41*	28.41**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 03902
Form R0418

*** Final ***

Outlook Academy
310 THOMAS ST
ALLEGAN, MI 49010

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	23,507.75	58,866.78	58,866.78
2012-2013 Fixed Carry Forward	-4,901.85	30,928.50	12,853.72
Total Indirect Costs	28,409.60	27,938.28	46,013.06
2012-2013 Direct Costs	857,660.09	822,301.06	822,301.06
2014-2015 Rate	3.31*	3.40*	5.60**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	807,669.32	777,810.47	777,810.47
Indirect costs based on rate ** multiplied by actual direct costs	26,733.85	26,445.56	43,557.39
2014-2015 Actual Indirect Costs	28,846.59	58,705.44	58,705.44
2012-2013 Fixed Carry Forward	-4,901.85	30,928.50	12,853.72
Total Indirect Costs	33,748.44	27,776.94	45,851.72
Over/(Under) Recovery	-7,014.59	-1,331.38	-2,294.33

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	28,846.59	58,705.44	58,705.44
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-7,014.59	-1,331.38	-2,294.33
Total Projected Indirect 2016-2017 (Numerator)	35,861.18	60,036.82	60,999.77
Direct Costs	807,669.32	777,810.47	777,810.47
Rate for 2016-2017 **	4.44*	7.72*	7.84**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 04000
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	548,269.98	750,272.42	750,272.42
2012-2013 Fixed Carry Forward	-43,112.95	223,970.63	223,954.85
Total Indirect Costs	591,382.93	526,301.79	526,317.57
2012-2013 Direct Costs	7,135,536.27	6,933,533.83	6,933,533.83
2014-2015 Rate	8.29*	7.59*	7.59**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,983,943.35	5,671,562.03	5,671,562.03
Indirect costs based on rate ** multiplied by actual direct costs	496,068.90	430,471.56	430,471.56
2014-2015 Actual Indirect Costs	421,203.10	733,584.42	733,584.42
2012-2013 Fixed Carry Forward	-43,112.95	223,970.63	223,954.85
Total Indirect Costs	464,316.05	509,613.79	509,629.57
Over/(Under) Recovery	31,752.85	-79,142.23	-79,158.01

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	421,203.10	733,584.42	733,584.42
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	31,752.85	-79,142.23	-79,158.01
Total Projected Indirect 2016-2017 (Numerator)	389,450.25	812,726.65	812,742.43
Direct Costs	5,983,943.35	5,671,562.03	5,671,562.03
Rate for 2016-2017 **	6.51*	14.33*	14.33**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 04010
Form R0418

*** Final ***

Alpena Public Schools
2373 GORDON RD
ALPENA, MI 49707

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,206,918.86	4,751,210.32	4,751,210.32
2012-2013 Fixed Carry Forward	187,554.85	0.00	273,247.86
Total Indirect Costs	1,019,364.01	4,751,210.32	4,477,962.46
2012-2013 Direct Costs	34,578,364.25	31,034,072.79	31,034,072.79
2014-2015 Rate	2.95*	15.31*	14.43**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	33,105,877.69	29,680,500.41	29,680,500.41
Indirect costs based on rate ** multiplied by actual direct costs	976,623.39	4,452,075.06	4,282,896.21
2014-2015 Actual Indirect Costs	1,457,874.79	4,883,252.07	4,883,252.07
2012-2013 Fixed Carry Forward	187,554.85	0.00	273,247.86
Total Indirect Costs	1,270,319.94	4,883,252.07	4,610,004.21
Over/(Under) Recovery	-293,696.55	0.00	-327,108.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,457,874.79	4,883,252.07	4,883,252.07
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-293,696.55	0.00	-327,108.00
Total Projected Indirect 2016-2017 (Numerator)	1,751,571.34	4,883,252.07	5,210,360.07
Direct Costs	33,105,877.69	29,680,500.41	29,680,500.41
Rate for 2016-2017 **	5.29*	16.45*	17.55**

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

Michigan Department of Education
Carry Forward Calculation
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School District 05010
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	50,400.00	255,390.60	255,390.60
2012-2013 Fixed Carry Forward	-1,851.52	0.00	-32,479.56
Total Indirect Costs	52,251.52	255,390.60	287,870.16
2012-2013 Direct Costs	1,575,567.27	1,370,576.67	1,370,576.67
2014-2015 Rate	3.32*	18.63*	21.00**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,464,878.80	1,258,693.21	1,258,693.21
Indirect costs based on rate ** multiplied by actual direct costs	48,633.98	188,803.98	264,325.57
2014-2015 Actual Indirect Costs	63,541.49	269,727.08	269,727.08
2012-2013 Fixed Carry Forward	-1,851.52	0.00	-32,479.56
Total Indirect Costs	65,393.01	269,727.08	302,206.64
Over/(Under) Recovery	-16,759.03	0.00	-37,881.07

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	63,541.49	269,727.08	269,727.08
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-16,759.03	0.00	-37,881.07
Total Projected Indirect 2016-2017 (Numerator)	80,300.52	269,727.08	307,608.15
Direct Costs	1,464,878.80	1,258,693.21	1,258,693.21
Rate for 2016-2017 **	5.48*	21.43*	24.44**

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

Michigan Department of Education
Carry Forward Calculation
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School District 05035
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	105,002.01	498,385.84	498,385.84
2012-2013 Fixed Carry Forward	-20,956.72	-28,966.74	-28,974.69
Total Indirect Costs	125,958.73	527,352.58	527,360.53
2012-2013 Direct Costs	3,805,136.76	3,411,752.93	3,411,752.93
2014-2015 Rate	3.31*	15.46*	15.46**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,686,148.28	3,304,708.83	3,304,708.83
Indirect costs based on rate ** multiplied by actual direct costs	122,011.51	495,706.32	510,907.99
2014-2015 Actual Indirect Costs	101,157.03	482,596.48	482,596.48
2012-2013 Fixed Carry Forward	-20,956.72	-28,966.74	-28,974.69
Total Indirect Costs	122,113.75	511,563.22	511,571.17
Over/(Under) Recovery	-102.24	0.00	-663.18

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	101,157.03	482,596.48	482,596.48
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-102.24	0.00	-663.18
Total Projected Indirect 2016-2017 (Numerator)	101,259.27	482,596.48	483,259.66
Direct Costs	3,686,148.28	3,304,708.83	3,304,708.83
Rate for 2016-2017 **	2.75*	14.60*	14.62**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 05040
Form R0418

*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	81,570.00	650,611.33	650,611.33
2012-2013 Fixed Carry Forward	-23,137.32	0.00	-90,236.10
Total Indirect Costs	104,707.32	650,611.33	740,847.43
2012-2013 Direct Costs	3,926,736.88	3,357,695.55	3,357,695.55
2014-2015 Rate	2.67*	19.38*	22.06**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,909,152.00	3,351,278.53	3,351,278.53
Indirect costs based on rate ** multiplied by actual direct costs	104,374.36	502,691.78	739,292.04
2014-2015 Actual Indirect Costs	87,116.33	644,989.80	644,989.80
2012-2013 Fixed Carry Forward	-23,137.32	0.00	-90,236.10
Total Indirect Costs	110,253.65	644,989.80	735,225.90
Over/(Under) Recovery	-5,879.29	0.00	4,066.14

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	87,116.33	644,989.80	644,989.80
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-5,879.29	0.00	4,066.14
Total Projected Indirect 2016-2017 (Numerator)	92,995.62	644,989.80	640,923.66
Direct Costs	3,909,152.00	3,351,278.53	3,351,278.53
Rate for 2016-2017 **	2.38*	19.25*	19.12**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 05060
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	337,666.07	1,217,074.82	1,217,074.82
2012-2013 Fixed Carry Forward	-54,492.75	52,344.54	52,726.83
Total Indirect Costs	392,158.82	1,164,730.28	1,164,347.99
2012-2013 Direct Costs	11,457,460.50	10,578,051.75	10,578,051.75
2014-2015 Rate	3.42*	11.01*	11.01**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	11,714,554.04	10,832,737.28	10,832,737.28
Indirect costs based on rate ** multiplied by actual direct costs	400,637.75	1,192,684.37	1,192,684.37
2014-2015 Actual Indirect Costs	394,060.58	1,275,877.34	1,275,877.34
2012-2013 Fixed Carry Forward	-54,492.75	52,344.54	52,726.83
Total Indirect Costs	448,553.33	1,223,532.80	1,223,150.51
Over/(Under) Recovery	-47,915.58	-30,848.43	-30,466.14

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	394,060.58	1,275,877.34	1,275,877.34
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-47,915.58	-30,848.43	-30,466.14
Total Projected Indirect 2016-2017 (Numerator)	441,976.16	1,306,725.77	1,306,343.48
Direct Costs	11,714,554.04	10,832,737.28	10,832,737.28
Rate for 2016-2017 **	3.77*	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 2016-2017 Indirect Cost Rates
School District 05065
Form R0418

*** Final ***

Ellsworth Community School
9467 PARK ST
ELLSWORTH, MI 49729

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	32,167.01	254,772.06	254,772.06
2012-2013 Fixed Carry Forward	57,746.14	0.00	69,471.72
Total Indirect Costs	-25,579.13	254,772.06	185,300.34
2012-2013 Direct Costs	2,263,587.74	2,040,982.69	2,040,982.69
2014-2015 Rate	0.00*	12.48*	9.08**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,297,732.68	2,056,618.11	2,056,618.11
Indirect costs based on rate ** multiplied by actual direct costs	0.00	256,665.94	186,740.92
2014-2015 Actual Indirect Costs	35,876.36	276,990.93	276,990.93
2012-2013 Fixed Carry Forward	57,746.14	0.00	69,471.72
Total Indirect Costs	-21,869.78	276,990.93	207,519.21
Over/(Under) Recovery	0.00	-20,324.99	-20,778.29

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	35,876.36	276,990.93	276,990.93
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-20,324.99	-20,778.29
Total Projected Indirect 2016-2017 (Numerator)	35,876.36	297,315.92	297,769.22
Direct Costs	2,297,732.68	2,056,618.11	2,056,618.11
Rate for 2016-2017 **	1.56*	14.46*	14.48**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	372,263.38	1,176,712.21	1,176,712.21
2012-2013 Fixed Carry Forward	-50,483.68	-124,615.08	-116,133.02
Total Indirect Costs	422,747.06	1,301,327.29	1,292,845.23
2012-2013 Direct Costs	8,260,842.40	7,456,393.57	7,456,393.57
2014-2015 Rate	5.12*	17.45*	17.34**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	8,886,768.19	8,007,775.33	8,007,775.33
Indirect costs based on rate ** multiplied by actual direct costs	455,002.53	1,201,166.30	1,388,548.24
2014-2015 Actual Indirect Costs	352,125.26	1,231,118.12	1,231,118.12
2012-2013 Fixed Carry Forward	-50,483.68	-124,615.08	-116,133.02
Total Indirect Costs	402,608.94	1,355,733.20	1,347,251.14
Over/(Under) Recovery	52,393.59	0.00	41,297.10

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	352,125.26	1,231,118.12	1,231,118.12
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	52,393.59	0.00	41,297.10
Total Projected Indirect 2016-2017 (Numerator)	299,731.67	1,231,118.12	1,189,821.02
Direct Costs	8,886,768.19	8,007,775.33	8,007,775.33
Rate for 2016-2017 **	3.37*	15.37*	14.86**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 06010
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	47,534.56	336,333.73	336,333.73
2012-2013 Fixed Carry Forward	13,556.40	0.00	34,136.82
Total Indirect Costs	33,978.16	336,333.73	302,196.91
2012-2013 Direct Costs	2,642,026.82	2,353,227.65	2,353,227.65
2014-2015 Rate	1.29*	14.29*	12.84**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,001,960.78	1,750,019.58	1,750,019.58
Indirect costs based on rate ** multiplied by actual direct costs	25,825.29	250,077.80	224,702.51
2014-2015 Actual Indirect Costs	47,088.30	299,029.50	299,029.50
2012-2013 Fixed Carry Forward	13,556.40	0.00	34,136.82
Total Indirect Costs	33,531.90	299,029.50	264,892.68
Over/(Under) Recovery	-7,706.61	-48,951.70	-40,190.17

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	47,088.30	299,029.50	299,029.50
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-7,706.61	-48,951.70	-40,190.17
Total Projected Indirect 2016-2017 (Numerator)	54,794.91	347,981.20	339,219.67
Direct Costs	2,001,960.78	1,750,019.58	1,750,019.58
Rate for 2016-2017 **	2.74*	19.88*	19.38**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 06020
Form R0418

*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	223,517.28	577,771.98	577,771.98
2012-2013 Fixed Carry Forward	-66,716.66	0.00	-35,608.99
Total Indirect Costs	290,233.94	577,771.98	613,380.97
2012-2013 Direct Costs	3,091,043.90	2,736,789.20	2,736,789.20
2014-2015 Rate	9.39*	21.11*	22.41**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,430,876.12	2,993,396.37	2,993,396.37
Indirect costs based on rate ** multiplied by actual direct costs	322,159.27	449,009.46	670,820.13
2014-2015 Actual Indirect Costs	183,144.19	620,623.94	620,623.94
2012-2013 Fixed Carry Forward	-66,716.66	0.00	-35,608.99
Total Indirect Costs	249,860.85	620,623.94	656,232.93
Over/(Under) Recovery	72,298.42	0.00	14,587.20

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	183,144.19	620,623.94	620,623.94
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	72,298.42	0.00	14,587.20
Total Projected Indirect 2016-2017 (Numerator)	110,845.77	620,623.94	606,036.74
Direct Costs	3,430,876.12	2,993,396.37	2,993,396.37
Rate for 2016-2017 **	3.23*	20.73*	20.25**

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

Michigan Department of Education
Carry Forward Calculation
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School District 06050
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	615,643.11	2,120,470.68	2,120,470.68
2012-2013 Fixed Carry Forward	-42,549.97	0.00	96,936.85
Total Indirect Costs	658,193.08	2,120,470.68	2,023,533.83
2012-2013 Direct Costs	14,068,764.79	12,563,937.22	12,563,937.22
2014-2015 Rate	4.68*	16.88*	16.11**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	14,677,176.57	12,969,863.79	12,969,863.79
Indirect costs based on rate ** multiplied by actual direct costs	686,891.86	1,945,479.57	2,089,445.06
2014-2015 Actual Indirect Costs	646,939.22	2,354,252.00	2,354,252.00
2012-2013 Fixed Carry Forward	-42,549.97	0.00	96,936.85
Total Indirect Costs	689,489.19	2,354,252.00	2,257,315.15
Over/(Under) Recovery	-2,597.33	0.00	-167,870.09

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	646,939.22	2,354,252.00	2,354,252.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-2,597.33	0.00	-167,870.09
Total Projected Indirect 2016-2017 (Numerator)	649,536.55	2,354,252.00	2,522,122.09
Direct Costs	14,677,176.57	12,969,863.79	12,969,863.79
Rate for 2016-2017 **	4.43*	18.15*	19.45**

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

Michigan Department of Education
Carry Forward Calculation
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School District 07010
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*** Final ***

Arvon Township School District
21798 SKANEE RD
SKANEE, MI 49962

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	10,730.00	42,774.00	42,774.00
2012-2013 Fixed Carry Forward	3,318.34	0.00	1,469.49
Total Indirect Costs	7,411.66	42,774.00	41,304.51
2012-2013 Direct Costs	288,692.00	256,648.00	256,648.00
2014-2015 Rate	2.57*	16.67*	16.09**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	309,622.00	278,408.00	278,408.00
Indirect costs based on rate ** multiplied by actual direct costs	7,957.29	41,761.20	44,795.85
2014-2015 Actual Indirect Costs	15,545.00	46,759.00	46,759.00
2012-2013 Fixed Carry Forward	3,318.34	0.00	1,469.49
Total Indirect Costs	12,226.66	46,759.00	45,289.51
Over/(Under) Recovery	-4,269.37	0.00	-493.66

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	15,545.00	46,759.00	46,759.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-4,269.37	0.00	-493.66
Total Projected Indirect 2016-2017 (Numerator)	19,814.37	46,759.00	47,252.66
Direct Costs	309,622.00	278,408.00	278,408.00
Rate for 2016-2017 **	6.40*	16.80*	16.97**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 07020
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*** Final ***

Baraga Area Schools
210 LYONS ST
BARAGA, MI 49908

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	142,520.53	647,345.21	647,345.21
2012-2013 Fixed Carry Forward	4,656.93	13,079.62	13,372.75
Total Indirect Costs	137,863.60	634,265.59	633,972.46
2012-2013 Direct Costs	5,394,914.29	4,890,089.61	4,890,089.61
2014-2015 Rate	2.56*	12.97*	12.96**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,846,556.76	4,333,084.58	4,333,084.58
Indirect costs based on rate ** multiplied by actual direct costs	124,071.85	562,001.07	561,567.76
2014-2015 Actual Indirect Costs	177,065.80	690,537.98	690,537.98
2012-2013 Fixed Carry Forward	4,656.93	13,079.62	13,372.75
Total Indirect Costs	172,408.87	677,458.36	677,165.23
Over/(Under) Recovery	-48,337.02	-115,457.29	-115,597.47

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	177,065.80	690,537.98	690,537.98
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-48,337.02	-115,457.29	-115,597.47
Total Projected Indirect 2016-2017 (Numerator)	225,402.82	805,995.27	806,135.45
Direct Costs	4,846,556.76	4,333,084.58	4,333,084.58
Rate for 2016-2017 **	4.65*	18.60*	18.60**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 07040
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	226,123.99	816,982.92	816,982.92
2012-2013 Fixed Carry Forward	30,379.74	52,498.65	53,741.88
Total Indirect Costs	195,744.25	764,484.27	763,241.04
2012-2013 Direct Costs	6,406,789.18	5,815,930.25	5,815,930.25
2014-2015 Rate	3.06*	13.14*	13.12**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,174,312.21	5,560,587.40	5,560,587.40
Indirect costs based on rate ** multiplied by actual direct costs	188,933.95	730,661.18	729,549.07
2014-2015 Actual Indirect Costs	233,136.51	846,861.32	846,861.32
2012-2013 Fixed Carry Forward	30,379.74	52,498.65	53,741.88
Total Indirect Costs	202,756.77	794,362.67	793,119.44
Over/(Under) Recovery	-13,822.82	-63,701.49	-63,570.37

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	233,136.51	846,861.32	846,861.32
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-13,822.82	-63,701.49	-63,570.37
Total Projected Indirect 2016-2017 (Numerator)	246,959.33	910,562.81	910,431.69
Direct Costs	6,174,312.21	5,560,587.40	5,560,587.40
Rate for 2016-2017 **	4.00*	16.38*	16.37**

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

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Carry Forward Calculation
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Barry ISD
535 WEST WOODLAWN AVE
HASTINGS, MI 49058

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	265,183.48	351,748.03	351,748.03
2012-2013 Fixed Carry Forward	13,291.33	6,560.98	6,560.98
Total Indirect Costs	251,892.15	345,187.05	345,187.05
2012-2013 Direct Costs	4,675,091.70	4,588,527.15	4,588,527.15
2014-2015 Rate	5.39*	7.52*	7.52**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,060,721.10	4,963,301.53	4,963,301.53
Indirect costs based on rate ** multiplied by actual direct costs	272,772.87	373,240.28	373,240.28
2014-2015 Actual Indirect Costs	271,517.74	368,937.31	368,937.31
2012-2013 Fixed Carry Forward	13,291.33	6,560.98	6,560.98
Total Indirect Costs	258,226.41	362,376.33	362,376.33
Over/(Under) Recovery	14,546.46	10,863.95	10,863.95

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	271,517.74	368,937.31	368,937.31
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	14,546.46	10,863.95	10,863.95
Total Projected Indirect 2016-2017 (Numerator)	256,971.28	358,073.36	358,073.36
Direct Costs	5,060,721.10	4,963,301.53	4,963,301.53
Rate for 2016-2017 **	5.08*	7.21*	7.21**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 08010
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*** Final ***

Delton Kellogg Schools
327 NORTH GROVE ST
DELTON, MI 49046

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	430,130.10	1,629,332.39	1,629,332.39
2012-2013 Fixed Carry Forward	88,611.25	113,782.59	112,545.75
Total Indirect Costs	341,518.85	1,515,549.80	1,516,786.64
2012-2013 Direct Costs	12,937,350.29	11,738,148.00	11,738,148.00
2014-2015 Rate	2.64*	12.91*	12.92**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	11,311,990.79	10,168,180.26	10,168,180.26
Indirect costs based on rate ** multiplied by actual direct costs	298,636.56	1,312,712.07	1,313,728.89
2014-2015 Actual Indirect Costs	447,915.62	1,591,726.15	1,591,726.15
2012-2013 Fixed Carry Forward	88,611.25	113,782.59	112,545.75
Total Indirect Costs	359,304.37	1,477,943.56	1,479,180.40
Over/(Under) Recovery	-60,667.81	-165,231.49	-165,451.51

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	447,915.62	1,591,726.15	1,591,726.15
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-60,667.81	-165,231.49	-165,451.51
Total Projected Indirect 2016-2017 (Numerator)	508,583.43	1,756,957.64	1,757,177.66
Direct Costs	11,311,990.79	10,168,180.26	10,168,180.26
Rate for 2016-2017 **	4.50*	17.28*	17.28**

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

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Carry Forward Calculation
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Hastings Area School District
232 West Grand Street
Hastings, MI 49058

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	801,540.00	2,869,202.56	2,869,202.56
2012-2013 Fixed Carry Forward	-114,155.21	0.00	339,821.02
Total Indirect Costs	915,695.21	2,869,202.56	2,529,381.54
2012-2013 Direct Costs	20,847,715.76	18,780,053.20	18,780,053.20
2014-2015 Rate	4.39*	15.28*	13.47**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	22,655,441.12	20,308,984.85	20,308,984.85
Indirect costs based on rate ** multiplied by actual direct costs	994,573.87	3,046,347.73	2,735,620.26
2014-2015 Actual Indirect Costs	963,866.81	3,310,323.08	3,310,323.08
2012-2013 Fixed Carry Forward	-114,155.21	0.00	339,821.02
Total Indirect Costs	1,078,022.02	3,310,323.08	2,970,502.06
Over/(Under) Recovery	-83,448.15	0.00	-234,881.80

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	963,866.81	3,310,323.08	3,310,323.08
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-83,448.15	0.00	-234,881.80
Total Projected Indirect 2016-2017 (Numerator)	1,047,314.96	3,310,323.08	3,545,204.88
Direct Costs	22,655,441.12	20,308,984.85	20,308,984.85
Rate for 2016-2017 **	4.62*	16.30*	17.46**

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

Michigan Department of Education
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Thornapple Kellogg School District
10051 GREEN LAKE RD
MIDDLEVILLE, MI 49333

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	770,212.50	3,117,171.85	3,117,171.85
2012-2013 Fixed Carry Forward	-114,127.15	87,293.37	84,830.73
Total Indirect Costs	884,339.65	3,029,878.48	3,032,341.12
2012-2013 Direct Costs	26,858,231.77	24,511,272.42	24,511,272.42
2014-2015 Rate	3.29*	12.36*	12.37**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	27,043,819.92	24,860,608.17	24,860,608.17
Indirect costs based on rate ** multiplied by actual direct costs	889,741.68	3,072,771.17	3,075,257.23
2014-2015 Actual Indirect Costs	730,396.29	2,913,608.04	2,913,608.04
2012-2013 Fixed Carry Forward	-114,127.15	87,293.37	84,830.73
Total Indirect Costs	844,523.44	2,826,314.67	2,828,777.31
Over/(Under) Recovery	45,218.24	246,456.50	246,479.92

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	730,396.29	2,913,608.04	2,913,608.04
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	45,218.24	246,456.50	246,479.92
Total Projected Indirect 2016-2017 (Numerator)	685,178.05	2,667,151.54	2,667,128.12
Direct Costs	27,043,819.92	24,860,608.17	24,860,608.17
Rate for 2016-2017 **	2.53*	10.73*	10.73**

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

Michigan Department of Education
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Bay-Arenac ISD
4228 2 MILE RD
BAY CITY, MI 48706

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	2,654,031.35	4,606,424.64	4,606,424.64
2012-2013 Fixed Carry Forward	-939,768.64	-1,191,679.39	-1,192,888.00
Total Indirect Costs	3,593,799.99	5,798,104.03	5,799,312.64
2012-2013 Direct Costs	32,722,430.51	30,770,037.22	30,770,037.22
2014-2015 Rate	10.98*	18.84*	18.85**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	32,868,849.83	31,252,897.12	31,252,897.12
Indirect costs based on rate ** multiplied by actual direct costs	3,608,999.71	4,687,934.57	5,891,171.11
2014-2015 Actual Indirect Costs	2,089,235.48	3,705,188.19	3,705,188.19
2012-2013 Fixed Carry Forward	-939,768.64	-1,191,679.39	-1,192,888.00
Total Indirect Costs	3,029,004.12	4,896,867.58	4,898,076.19
Over/(Under) Recovery	579,995.59	0.00	993,094.92

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	2,089,235.48	3,705,188.19	3,705,188.19
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	579,995.59	0.00	993,094.92
Total Projected Indirect 2016-2017 (Numerator)	1,509,239.89	3,705,188.19	2,712,093.27
Direct Costs	32,868,849.83	31,252,897.12	31,252,897.12
Rate for 2016-2017 **	4.59*	11.86*	8.68**

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

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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,975,857.50	8,736,356.68	8,736,356.68
2012-2013 Fixed Carry Forward	-35,828.75	0.00	738,317.87
Total Indirect Costs	2,011,686.25	8,736,356.68	7,998,038.81
2012-2013 Direct Costs	66,442,604.63	59,682,105.45	59,682,105.45
2014-2015 Rate	3.03*	14.64*	13.40**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	68,983,493.37	62,019,081.62	62,019,081.62
Indirect costs based on rate ** multiplied by actual direct costs	2,090,199.85	9,079,593.55	8,310,556.94
2014-2015 Actual Indirect Costs	1,979,352.81	8,943,764.56	8,943,764.56
2012-2013 Fixed Carry Forward	-35,828.75	0.00	738,317.87
Total Indirect Costs	2,015,181.56	8,943,764.56	8,205,446.69
Over/(Under) Recovery	75,018.29	135,828.99	105,110.25

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,979,352.81	8,943,764.56	8,943,764.56
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	75,018.29	135,828.99	105,110.25
Total Projected Indirect 2016-2017 (Numerator)	1,904,334.52	8,807,935.57	8,838,654.31
Direct Costs	68,983,493.37	62,019,081.62	62,019,081.62
Rate for 2016-2017 **	2.76*	14.20*	14.25**

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

Michigan Department of Education
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	704,229.02	2,762,625.08	2,762,625.08
2012-2013 Fixed Carry Forward	-151,733.52	0.00	397,768.90
Total Indirect Costs	855,962.54	2,762,625.08	2,364,856.18
2012-2013 Direct Costs	19,863,432.91	17,805,036.85	17,805,036.85
2014-2015 Rate	4.31*	15.52*	13.28**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	20,359,276.35	18,279,625.76	18,279,625.76
Indirect costs based on rate ** multiplied by actual direct costs	877,484.81	2,741,943.86	2,427,534.30
2014-2015 Actual Indirect Costs	757,632.16	2,837,282.75	2,837,282.75
2012-2013 Fixed Carry Forward	-151,733.52	0.00	397,768.90
Total Indirect Costs	909,365.68	2,837,282.75	2,439,513.85
Over/(Under) Recovery	-31,880.87	0.00	-11,979.55

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	757,632.16	2,837,282.75	2,837,282.75
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-31,880.87	0.00	-11,979.55
Total Projected Indirect 2016-2017 (Numerator)	789,513.03	2,837,282.75	2,849,262.30
Direct Costs	20,359,276.35	18,279,625.76	18,279,625.76
Rate for 2016-2017 **	3.88*	15.52*	15.59**

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

Michigan Department of Education
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Essexville-Hampton Public Schools
303 PINE ST
ESSEXVILLE, MI 48732

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	616,987.48	2,150,398.06	2,150,398.06
2012-2013 Fixed Carry Forward	-137,690.51	0.00	57,148.76
Total Indirect Costs	754,677.99	2,150,398.06	2,093,249.30
2012-2013 Direct Costs	14,967,245.69	13,433,835.11	13,433,835.11
2014-2015 Rate	5.04*	16.01*	15.58**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	14,472,641.76	13,087,627.62	13,087,627.62
Indirect costs based on rate ** multiplied by actual direct costs	729,421.14	1,963,144.14	2,039,052.38
2014-2015 Actual Indirect Costs	516,371.22	1,901,385.36	1,901,385.36
2012-2013 Fixed Carry Forward	-137,690.51	0.00	57,148.76
Total Indirect Costs	654,061.73	1,901,385.36	1,844,236.60
Over/(Under) Recovery	75,359.41	0.00	194,815.78

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	516,371.22	1,901,385.36	1,901,385.36
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	75,359.41	0.00	194,815.78
Total Projected Indirect 2016-2017 (Numerator)	441,011.81	1,901,385.36	1,706,569.58
Direct Costs	14,472,641.76	13,087,627.62	13,087,627.62
Rate for 2016-2017 **	3.05*	14.53*	13.04**

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

Michigan Department of Education
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Pinconning Area Schools
605 WEST 5TH ST
PINCONNING, MI 48650

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	147,316.29	1,317,957.45	1,317,957.45
2012-2013 Fixed Carry Forward	0.00	-155,487.71	-155,487.71
Total Indirect Costs	147,316.29	1,473,445.16	1,473,445.16
2012-2013 Direct Costs	11,602,710.96	10,432,069.80	10,432,069.80
2014-2015 Rate	1.27*	14.12*	14.12**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	11,598,686.53	10,472,885.65	10,472,885.65
Indirect costs based on rate ** multiplied by actual direct costs	147,303.32	1,478,771.45	1,478,771.45
2014-2015 Actual Indirect Costs	116,743.02	1,242,543.90	1,242,543.90
2012-2013 Fixed Carry Forward	0.00	-155,487.71	-155,487.71
Total Indirect Costs	116,743.02	1,398,031.61	1,398,031.61
Over/(Under) Recovery	30,560.30	80,739.84	80,739.84

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	116,743.02	1,242,543.90	1,242,543.90
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	30,560.30	80,739.84	80,739.84
Total Projected Indirect 2016-2017 (Numerator)	86,182.72	1,161,804.06	1,161,804.06
Direct Costs	11,598,686.53	10,472,885.65	10,472,885.65
Rate for 2016-2017 **	0.74*	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 2016-2017 Indirect Cost Rates
School District 09901
Form R0418

*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	48,728.44	172,845.57	172,845.57
2012-2013 Fixed Carry Forward	0.00	-51,895.01	-51,895.01
Total Indirect Costs	48,728.44	224,740.58	224,740.58
2012-2013 Direct Costs	1,262,776.63	1,138,659.50	1,138,659.50
2014-2015 Rate	3.86*	19.74*	19.74**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,502,818.88	1,327,228.42	1,327,228.42
Indirect costs based on rate ** multiplied by actual direct costs	58,008.81	199,084.26	261,994.89
2014-2015 Actual Indirect Costs	8,404.73	183,995.19	183,995.19
2012-2013 Fixed Carry Forward	0.00	-51,895.01	-51,895.01
Total Indirect Costs	8,404.73	235,890.20	235,890.20
Over/(Under) Recovery	49,604.08	0.00	26,104.69

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	8,404.73	183,995.19	183,995.19
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	49,604.08	0.00	26,104.69
Total Projected Indirect 2016-2017 (Numerator)	-41,199.35	183,995.19	157,890.50
Direct Costs	1,502,818.88	1,327,228.42	1,327,228.42
Rate for 2016-2017 **	0.00*	13.86*	11.90**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 09902
Form R0418

*** Final ***

State Street Academy
1110 STATE ST
BAY CITY, MI 48706

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	9,507.38	243,559.22	243,559.22
2012-2013 Fixed Carry Forward	9,287.14	-32,857.88	-32,857.88
Total Indirect Costs	220.24	276,417.10	276,417.10
2012-2013 Direct Costs	2,616,033.13	2,381,981.29	2,381,981.29
2014-2015 Rate	0.01*	11.60*	11.60**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,159,875.90	2,035,710.67	2,035,710.67
Indirect costs based on rate ** multiplied by actual direct costs	215.99	236,142.44	236,142.44
2014-2015 Actual Indirect Costs	8,903.69	133,068.92	133,068.92
2012-2013 Fixed Carry Forward	9,287.14	-32,857.88	-32,857.88
Total Indirect Costs	-383.45	165,926.80	165,926.80
Over/(Under) Recovery	599.44	70,215.64	70,215.64

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	8,903.69	133,068.92	133,068.92
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	599.44	70,215.64	70,215.64
Total Projected Indirect 2016-2017 (Numerator)	8,304.25	62,853.28	62,853.28
Direct Costs	2,159,875.90	2,035,710.67	2,035,710.67
Rate for 2016-2017 **	0.38*	3.09*	3.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 09903
Form R0418

*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	111,195.00	1,139,352.00	1,139,352.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	111,195.00	1,139,352.00	1,139,352.00
2012-2013 Direct Costs	3,875,644.00	2,847,487.00	2,847,487.00
2014-2015 Rate	2.87*	40.01*	40.01**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,940,267.00	3,802,498.00	3,802,498.00
Indirect costs based on rate ** multiplied by actual direct costs	141,785.66	570,374.70	950,624.50
2014-2015 Actual Indirect Costs	112,582.00	1,250,351.00	1,250,351.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	112,582.00	1,250,351.00	1,250,351.00
Over/(Under) Recovery	29,203.66	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	112,582.00	1,250,351.00	1,250,351.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	29,203.66	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	83,378.34	1,250,351.00	1,250,351.00
Direct Costs	4,940,267.00	3,802,498.00	3,802,498.00
Rate for 2016-2017 **	1.69*	32.88*	32.88**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 10015
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	493,312.22	1,862,356.28	1,862,356.28
2012-2013 Fixed Carry Forward	339,666.30	0.00	432,184.35
Total Indirect Costs	153,645.92	1,862,356.28	1,430,171.93
2012-2013 Direct Costs	13,655,196.63	12,286,152.57	12,286,152.57
2014-2015 Rate	1.13*	15.16*	11.64**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	13,920,073.53	12,435,949.63	12,435,949.63
Indirect costs based on rate ** multiplied by actual direct costs	157,296.83	1,865,392.44	1,447,544.54
2014-2015 Actual Indirect Costs	545,418.09	2,029,541.99	2,029,541.99
2012-2013 Fixed Carry Forward	339,666.30	0.00	432,184.35
Total Indirect Costs	205,751.79	2,029,541.99	1,597,357.64
Over/(Under) Recovery	-48,454.96	0.00	-149,813.10

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	545,418.09	2,029,541.99	2,029,541.99
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-48,454.96	0.00	-149,813.10
Total Projected Indirect 2016-2017 (Numerator)	593,873.05	2,029,541.99	2,179,355.09
Direct Costs	13,920,073.53	12,435,949.63	12,435,949.63
Rate for 2016-2017 **	4.27*	16.32*	17.52**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 10025
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	103,129.10	572,637.60	572,637.60
2012-2013 Fixed Carry Forward	-15,940.82	-20,832.83	-20,832.83
Total Indirect Costs	119,069.92	593,470.43	593,470.43
2012-2013 Direct Costs	5,139,447.17	4,669,938.67	4,669,938.67
2014-2015 Rate	2.32*	12.71*	12.71**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,807,920.24	5,256,166.44	5,256,166.44
Indirect costs based on rate ** multiplied by actual direct costs	134,743.75	668,058.75	668,058.75
2014-2015 Actual Indirect Costs	71,486.77	623,240.57	623,240.57
2012-2013 Fixed Carry Forward	-15,940.82	-20,832.83	-20,832.83
Total Indirect Costs	87,427.59	644,073.40	644,073.40
Over/(Under) Recovery	47,316.16	23,985.35	23,985.35

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	71,486.77	623,240.57	623,240.57
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	47,316.16	23,985.35	23,985.35
Total Projected Indirect 2016-2017 (Numerator)	24,170.61	599,255.22	599,255.22
Direct Costs	5,807,920.24	5,256,166.44	5,256,166.44
Rate for 2016-2017 **	0.42*	11.40*	11.40**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 11000
Form R0418

*** Final ***

Berrien RESA
711 SAINT JOSEPH AVE
BERRIEN SPRINGS, MI 49103

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	2,378,269.77	3,645,548.85	3,645,548.85
2012-2013 Fixed Carry Forward	-504,392.69	-415,511.93	-415,499.52
Total Indirect Costs	2,882,662.46	4,061,060.78	4,061,048.37
2012-2013 Direct Costs	27,332,842.91	26,076,185.83	26,076,185.83
2014-2015 Rate	10.55*	15.57*	15.57**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	31,013,243.87	29,673,541.38	29,673,541.38
Indirect costs based on rate ** multiplied by actual direct costs	3,271,897.23	4,451,031.21	4,620,170.39
2014-2015 Actual Indirect Costs	2,895,101.61	4,234,804.10	4,234,804.10
2012-2013 Fixed Carry Forward	-504,392.69	-415,511.93	-415,499.52
Total Indirect Costs	3,399,494.30	4,650,316.03	4,650,303.62
Over/(Under) Recovery	-127,597.07	0.00	-30,133.23

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	2,895,101.61	4,234,804.10	4,234,804.10
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-127,597.07	0.00	-30,133.23
Total Projected Indirect 2016-2017 (Numerator)	3,022,698.68	4,234,804.10	4,264,937.33
Direct Costs	31,013,243.87	29,673,541.38	29,673,541.38
Rate for 2016-2017 **	9.75*	14.27*	14.37**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 11010
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,724,636.98	4,992,843.23	4,992,843.23
2012-2013 Fixed Carry Forward	-621,056.03	-1,219,934.61	-1,120,956.53
Total Indirect Costs	2,345,693.01	6,212,777.84	6,113,799.76
2012-2013 Direct Costs	29,487,168.19	26,218,961.94	26,218,961.94
2014-2015 Rate	7.95*	23.70*	23.32**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	26,067,661.52	24,005,211.64	24,005,211.64
Indirect costs based on rate ** multiplied by actual direct costs	2,072,379.09	3,600,781.75	5,598,015.35
2014-2015 Actual Indirect Costs	1,174,603.37	3,405,300.25	3,405,300.25
2012-2013 Fixed Carry Forward	-621,056.03	-1,219,934.61	-1,120,956.53
Total Indirect Costs	1,795,659.40	4,625,234.86	4,526,256.78
Over/(Under) Recovery	276,719.69	0.00	1,071,758.57

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,174,603.37	3,405,300.25	3,405,300.25
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	276,719.69	0.00	1,071,758.57
Total Projected Indirect 2016-2017 (Numerator)	897,883.68	3,405,300.25	2,333,541.68
Direct Costs	26,067,661.52	24,005,211.64	24,005,211.64
Rate for 2016-2017 **	3.44*	14.19*	9.72**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 11020
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,004,265.26	3,809,022.13	3,809,022.13
2012-2013 Fixed Carry Forward	-327,955.31	0.00	-765,920.34
Total Indirect Costs	1,332,220.57	3,809,022.13	4,574,942.47
2012-2013 Direct Costs	23,157,241.87	20,352,485.00	20,352,485.00
2014-2015 Rate	5.75*	18.72*	22.48**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	24,908,560.51	22,006,324.41	22,006,324.41
Indirect costs based on rate ** multiplied by actual direct costs	1,432,242.23	3,300,948.66	4,947,021.73
2014-2015 Actual Indirect Costs	1,032,613.90	3,934,850.00	3,934,850.00
2012-2013 Fixed Carry Forward	-327,955.31	0.00	-765,920.34
Total Indirect Costs	1,360,569.21	3,934,850.00	4,700,770.34
Over/(Under) Recovery	71,673.02	0.00	246,251.39

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,032,613.90	3,934,850.00	3,934,850.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	71,673.02	0.00	246,251.39
Total Projected Indirect 2016-2017 (Numerator)	960,940.88	3,934,850.00	3,688,598.61
Direct Costs	24,908,560.51	22,006,324.41	22,006,324.41
Rate for 2016-2017 **	3.86*	17.88*	16.76**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 11030
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	520,902.04	2,945,584.45	2,945,584.45
2012-2013 Fixed Carry Forward	1,136.51	-474,278.95	-474,725.87
Total Indirect Costs	519,765.53	3,419,863.40	3,420,310.32
2012-2013 Direct Costs	23,176,557.11	20,751,874.70	20,751,874.70
2014-2015 Rate	2.24*	16.48*	16.48**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	24,530,008.67	22,243,850.19	22,243,850.19
Indirect costs based on rate ** multiplied by actual direct costs	549,472.19	3,336,577.53	3,665,786.51
2014-2015 Actual Indirect Costs	563,365.02	2,849,523.50	2,849,523.50
2012-2013 Fixed Carry Forward	1,136.51	-474,278.95	-474,725.87
Total Indirect Costs	562,228.51	3,323,802.45	3,324,249.37
Over/(Under) Recovery	-12,756.32	0.00	341,537.14

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	563,365.02	2,849,523.50	2,849,523.50
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-12,756.32	0.00	341,537.14
Total Projected Indirect 2016-2017 (Numerator)	576,121.34	2,849,523.50	2,507,986.36
Direct Costs	24,530,008.67	22,243,850.19	22,243,850.19
Rate for 2016-2017 **	2.35*	12.81*	11.27**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 11033
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	290,532.51	1,128,780.16	1,128,780.16
2012-2013 Fixed Carry Forward	10,943.87	0.00	-12,707.11
Total Indirect Costs	279,588.64	1,128,780.16	1,141,487.27
2012-2013 Direct Costs	7,300,830.09	6,462,582.44	6,462,582.44
2014-2015 Rate	3.83*	17.47*	17.66**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	8,437,155.81	7,631,229.48	7,631,229.48
Indirect costs based on rate ** multiplied by actual direct costs	323,143.07	1,144,684.42	1,347,675.13
2014-2015 Actual Indirect Costs	599,526.54	1,405,452.87	1,405,452.87
2012-2013 Fixed Carry Forward	10,943.87	0.00	-12,707.11
Total Indirect Costs	588,582.67	1,405,452.87	1,418,159.98
Over/(Under) Recovery	-265,439.60	0.00	-70,484.85

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	599,526.54	1,405,452.87	1,405,452.87
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-265,439.60	0.00	-70,484.85
Total Projected Indirect 2016-2017 (Numerator)	864,966.14	1,405,452.87	1,475,937.72
Direct Costs	8,437,155.81	7,631,229.48	7,631,229.48
Rate for 2016-2017 **	10.25*	18.42*	19.34**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 11200
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	631,888.92	1,825,492.05	1,825,492.05
2012-2013 Fixed Carry Forward	49,160.28	0.00	55,586.49
Total Indirect Costs	582,728.64	1,825,492.05	1,769,905.56
2012-2013 Direct Costs	11,651,174.39	10,457,571.26	10,457,571.26
2014-2015 Rate	5.00*	17.46*	16.92**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	12,102,762.26	10,950,748.14	10,950,748.14
Indirect costs based on rate ** multiplied by actual direct costs	605,138.11	1,642,612.22	1,852,866.59
2014-2015 Actual Indirect Costs	618,079.25	1,770,093.37	1,770,093.37
2012-2013 Fixed Carry Forward	49,160.28	0.00	55,586.49
Total Indirect Costs	568,918.97	1,770,093.37	1,714,506.88
Over/(Under) Recovery	36,219.14	0.00	138,359.71

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	618,079.25	1,770,093.37	1,770,093.37
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	36,219.14	0.00	138,359.71
Total Projected Indirect 2016-2017 (Numerator)	581,860.11	1,770,093.37	1,631,733.66
Direct Costs	12,102,762.26	10,950,748.14	10,950,748.14
Rate for 2016-2017 **	4.81*	16.16*	14.90**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	259,305.75	1,274,323.17	1,274,323.17
2012-2013 Fixed Carry Forward	33,549.86	60,443.79	60,443.79
Total Indirect Costs	225,755.89	1,213,879.38	1,213,879.38
2012-2013 Direct Costs	11,378,810.53	10,363,793.11	10,363,793.11
2014-2015 Rate	1.98*	11.71*	11.71**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	11,445,694.94	10,532,009.43	10,532,009.43
Indirect costs based on rate ** multiplied by actual direct costs	226,624.76	1,233,298.30	1,233,298.30
2014-2015 Actual Indirect Costs	250,090.27	1,163,775.78	1,163,775.78
2012-2013 Fixed Carry Forward	33,549.86	60,443.79	60,443.79
Total Indirect Costs	216,540.41	1,103,331.99	1,103,331.99
Over/(Under) Recovery	10,084.35	129,966.31	129,966.31

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	250,090.27	1,163,775.78	1,163,775.78
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	10,084.35	129,966.31	129,966.31
Total Projected Indirect 2016-2017 (Numerator)	240,005.92	1,033,809.47	1,033,809.47
Direct Costs	11,445,694.94	10,532,009.43	10,532,009.43
Rate for 2016-2017 **	2.10*	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 2016-2017 Indirect Cost Rates
School District 11240
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	595,439.56	2,436,199.45	2,436,199.45
2012-2013 Fixed Carry Forward	-67,024.85	-79,292.52	-80,733.94
Total Indirect Costs	662,464.41	2,515,491.97	2,516,933.39
2012-2013 Direct Costs	19,561,603.42	17,720,843.53	17,720,843.53
2014-2015 Rate	3.39*	14.20*	14.20**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	24,673,088.62	22,037,552.05	22,037,552.05
Indirect costs based on rate ** multiplied by actual direct costs	836,417.70	3,129,332.39	3,129,332.39
2014-2015 Actual Indirect Costs	812,535.90	3,448,072.47	3,448,072.47
2012-2013 Fixed Carry Forward	-67,024.85	-79,292.52	-80,733.94
Total Indirect Costs	879,560.75	3,527,364.99	3,528,806.41
Over/(Under) Recovery	-43,143.05	-398,032.60	-399,474.02

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	812,535.90	3,448,072.47	3,448,072.47
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-43,143.05	-398,032.60	-399,474.02
Total Projected Indirect 2016-2017 (Numerator)	855,678.95	3,846,105.07	3,847,546.49
Direct Costs	24,673,088.62	22,037,552.05	22,037,552.05
Rate for 2016-2017 **	3.47*	17.45*	17.46**

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

Michigan Department of Education
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Eau Claire Public Schools
6190 West Main Street
Eau Claire, MI 49111

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	229,866.32	763,423.82	763,423.82
2012-2013 Fixed Carry Forward	0.00	-182,979.83	-182,979.83
Total Indirect Costs	229,866.32	946,403.65	946,403.65
2012-2013 Direct Costs	7,564,003.56	7,030,446.06	7,030,446.06
2014-2015 Rate	3.04*	13.46*	13.46**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	9,070,877.97	8,412,855.78	8,412,855.78
Indirect costs based on rate ** multiplied by actual direct costs	275,754.69	1,132,370.39	1,132,370.39
2014-2015 Actual Indirect Costs	267,500.59	925,522.78	925,522.78
2012-2013 Fixed Carry Forward	0.00	-182,979.83	-182,979.83
Total Indirect Costs	267,500.59	1,108,502.61	1,108,502.61
Over/(Under) Recovery	8,254.10	23,867.78	23,867.78

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	267,500.59	925,522.78	925,522.78
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	8,254.10	23,867.78	23,867.78
Total Projected Indirect 2016-2017 (Numerator)	259,246.49	901,655.00	901,655.00
Direct Costs	9,070,877.97	8,412,855.78	8,412,855.78
Rate for 2016-2017 **	2.86*	10.72*	10.72**

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

Michigan Department of Education
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*** Final ***

Niles Community Schools
111 SPRUCE ST
NILES, MI 49120

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	515,843.96	3,982,631.53	3,982,631.53
2012-2013 Fixed Carry Forward	8,544.18	-210,541.52	-210,541.52
Total Indirect Costs	507,299.78	4,193,173.05	4,193,173.05
2012-2013 Direct Costs	34,730,708.11	31,263,920.54	31,263,920.54
2014-2015 Rate	1.46*	13.41*	13.41**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	36,891,794.48	33,338,177.72	33,338,177.72
Indirect costs based on rate ** multiplied by actual direct costs	538,620.20	4,470,649.63	4,470,649.63
2014-2015 Actual Indirect Costs	505,478.21	4,059,094.97	4,059,094.97
2012-2013 Fixed Carry Forward	8,544.18	-210,541.52	-210,541.52
Total Indirect Costs	496,934.03	4,269,636.49	4,269,636.49
Over/(Under) Recovery	41,686.17	201,013.14	201,013.14

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	505,478.21	4,059,094.97	4,059,094.97
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	41,686.17	201,013.14	201,013.14
Total Projected Indirect 2016-2017 (Numerator)	463,792.04	3,858,081.83	3,858,081.83
Direct Costs	36,891,794.48	33,338,177.72	33,338,177.72
Rate for 2016-2017 **	1.26*	11.57*	11.57**

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

Michigan Department of Education
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*** Final ***

Buchanan Community Schools
401 WEST CHICAGO ST
BUCHANAN, MI 49107

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	927,902.58	2,048,716.37	2,048,716.37
2012-2013 Fixed Carry Forward	-73,634.19	0.00	-59,165.98
Total Indirect Costs	1,001,536.77	2,048,716.37	2,107,882.35
2012-2013 Direct Costs	13,216,267.35	12,095,453.56	12,095,453.56
2014-2015 Rate	7.58*	16.94*	17.43**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	14,101,386.59	12,870,169.44	12,870,169.44
Indirect costs based on rate ** multiplied by actual direct costs	1,068,885.10	1,930,525.42	2,243,270.53
2014-2015 Actual Indirect Costs	707,779.73	1,938,996.88	1,938,996.88
2012-2013 Fixed Carry Forward	-73,634.19	0.00	-59,165.98
Total Indirect Costs	781,413.92	1,938,996.88	1,998,162.86
Over/(Under) Recovery	287,471.18	0.00	245,107.67

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	707,779.73	1,938,996.88	1,938,996.88
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	287,471.18	0.00	245,107.67
Total Projected Indirect 2016-2017 (Numerator)	420,308.55	1,938,996.88	1,693,889.21
Direct Costs	14,101,386.59	12,870,169.44	12,870,169.44
Rate for 2016-2017 **	2.98*	15.07*	13.16**

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

Michigan Department of Education
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	331,889.65	1,299,714.04	1,299,714.04
2012-2013 Fixed Carry Forward	-37,288.21	87,883.20	88,272.78
Total Indirect Costs	369,177.86	1,211,830.84	1,211,441.26
2012-2013 Direct Costs	11,043,059.73	10,075,235.34	10,075,235.34
2014-2015 Rate	3.34*	12.03*	12.02**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	11,855,631.61	10,924,725.65	10,924,725.65
Indirect costs based on rate ** multiplied by actual direct costs	395,978.10	1,314,244.50	1,313,152.02
2014-2015 Actual Indirect Costs	471,052.97	1,401,958.93	1,401,958.93
2012-2013 Fixed Carry Forward	-37,288.21	87,883.20	88,272.78
Total Indirect Costs	508,341.18	1,314,075.73	1,313,686.15
Over/(Under) Recovery	-112,363.08	168.77	-534.13

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	471,052.97	1,401,958.93	1,401,958.93
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-112,363.08	168.77	-534.13
Total Projected Indirect 2016-2017 (Numerator)	583,416.05	1,401,790.16	1,402,493.06
Direct Costs	11,855,631.61	10,924,725.65	10,924,725.65
Rate for 2016-2017 **	4.92*	12.83*	12.84**

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

Michigan Department of Education
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School District 11330
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	229,918.50	1,357,326.82	1,357,326.82
2012-2013 Fixed Carry Forward	-12,250.57	103,906.07	103,906.07
Total Indirect Costs	242,169.07	1,253,420.75	1,253,420.75
2012-2013 Direct Costs	15,533,240.31	14,405,831.99	14,405,831.99
2014-2015 Rate	1.56*	8.70*	8.70**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	15,698,324.38	14,401,644.76	14,401,644.76
Indirect costs based on rate ** multiplied by actual direct costs	244,893.86	1,252,943.09	1,252,943.09
2014-2015 Actual Indirect Costs	367,933.00	1,664,612.62	1,664,612.62
2012-2013 Fixed Carry Forward	-12,250.57	103,906.07	103,906.07
Total Indirect Costs	380,183.57	1,560,706.55	1,560,706.55
Over/(Under) Recovery	-135,289.71	-307,763.46	-307,763.46

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	367,933.00	1,664,612.62	1,664,612.62
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-135,289.71	-307,763.46	-307,763.46
Total Projected Indirect 2016-2017 (Numerator)	503,222.71	1,972,376.08	1,972,376.08
Direct Costs	15,698,324.38	14,401,644.76	14,401,644.76
Rate for 2016-2017 **	3.21*	13.70*	13.70**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Bridgman Public Schools
9964 GAST RD
BRIDGMAN, MI 49106

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	282,069.94	1,106,006.36	1,106,006.36
2012-2013 Fixed Carry Forward	-64,161.88	30,521.77	30,138.16
Total Indirect Costs	346,231.82	1,075,484.59	1,075,868.20
2012-2013 Direct Costs	9,392,736.14	8,568,799.72	8,568,799.72
2014-2015 Rate	3.69*	12.55*	12.56**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	9,906,200.15	9,154,117.52	9,154,117.52
Indirect costs based on rate ** multiplied by actual direct costs	365,538.79	1,148,841.75	1,149,757.16
2014-2015 Actual Indirect Costs	339,496.99	1,091,579.62	1,091,579.62
2012-2013 Fixed Carry Forward	-64,161.88	30,521.77	30,138.16
Total Indirect Costs	403,658.87	1,061,057.85	1,061,441.46
Over/(Under) Recovery	-38,120.08	87,783.90	88,315.70

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	339,496.99	1,091,579.62	1,091,579.62
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-38,120.08	87,783.90	88,315.70
Total Projected Indirect 2016-2017 (Numerator)	377,617.07	1,003,795.72	1,003,263.92
Direct Costs	9,906,200.15	9,154,117.52	9,154,117.52
Rate for 2016-2017 **	3.81*	10.97*	10.96**

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

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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	0.00	32,491.56	32,491.56
2012-2013 Fixed Carry Forward	0.00	12,578.65	12,578.65
Total Indirect Costs	0.00	19,912.91	19,912.91
2012-2013 Direct Costs	576,062.42	543,570.86	543,570.86
2014-2015 Rate	0.00*	3.66*	3.66**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	551,950.89	523,012.38	523,012.38
Indirect costs based on rate ** multiplied by actual direct costs	0.00	19,142.25	19,142.25
2014-2015 Actual Indirect Costs	0.00	28,938.51	28,938.51
2012-2013 Fixed Carry Forward	0.00	12,578.65	12,578.65
Total Indirect Costs	0.00	16,359.86	16,359.86
Over/(Under) Recovery	0.00	2,782.39	2,782.39

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	0.00	28,938.51	28,938.51
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	2,782.39	2,782.39
Total Projected Indirect 2016-2017 (Numerator)	0.00	26,156.12	26,156.12
Direct Costs	551,950.89	523,012.38	523,012.38
Rate for 2016-2017 **	0.00*	5.00*	5.00**

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

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	0.00	64,497.69	64,497.69
2012-2013 Fixed Carry Forward	0.00	-20,355.47	-20,355.47
Total Indirect Costs	0.00	84,853.16	84,853.16
2012-2013 Direct Costs	648,084.03	583,586.34	583,586.34
2014-2015 Rate	0.00*	14.54*	14.54**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	678,265.73	630,467.85	630,467.85
Indirect costs based on rate ** multiplied by actual direct costs	0.00	91,670.03	91,670.03
2014-2015 Actual Indirect Costs	0.00	47,797.88	47,797.88
2012-2013 Fixed Carry Forward	0.00	-20,355.47	-20,355.47
Total Indirect Costs	0.00	68,153.35	68,153.35
Over/(Under) Recovery	0.00	23,516.68	23,516.68

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	0.00	47,797.88	47,797.88
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	23,516.68	23,516.68
Total Projected Indirect 2016-2017 (Numerator)	0.00	24,281.20	24,281.20
Direct Costs	678,265.73	630,467.85	630,467.85
Rate for 2016-2017 **	0.00*	3.85*	3.85**

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

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*** Final ***

Countryside Academy
4800 MEADOWBROOK RD
BENTON HARBOR, MI 49022

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	151,419.71	416,316.43	416,316.43
2012-2013 Fixed Carry Forward	-30,900.08	-60,694.56	-60,694.56
Total Indirect Costs	182,319.79	477,010.99	477,010.99
2012-2013 Direct Costs	3,634,760.94	3,369,864.22	3,369,864.22
2014-2015 Rate	5.02*	14.16*	14.16**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,580,094.22	4,313,031.59	4,313,031.59
Indirect costs based on rate ** multiplied by actual direct costs	229,920.73	610,725.27	610,725.27
2014-2015 Actual Indirect Costs	122,338.47	389,401.10	389,401.10
2012-2013 Fixed Carry Forward	-30,900.08	-60,694.56	-60,694.56
Total Indirect Costs	153,238.55	450,095.66	450,095.66
Over/(Under) Recovery	76,682.18	160,629.61	160,629.61

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	122,338.47	389,401.10	389,401.10
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	76,682.18	160,629.61	160,629.61
Total Projected Indirect 2016-2017 (Numerator)	45,656.29	228,771.49	228,771.49
Direct Costs	4,580,094.22	4,313,031.59	4,313,031.59
Rate for 2016-2017 **	1.00*	5.30*	5.30**

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

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	8,438.65	425,781.93	425,781.93
2012-2013 Fixed Carry Forward	4,168.27	-139,024.64	-138,880.68
Total Indirect Costs	4,270.38	564,806.57	564,662.61
2012-2013 Direct Costs	3,570,249.59	3,152,906.31	3,152,906.31
2014-2015 Rate	0.12*	17.91*	17.91**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,226,725.58	2,947,250.54	2,947,250.54
Indirect costs based on rate ** multiplied by actual direct costs	3,872.07	442,087.58	527,852.57
2014-2015 Actual Indirect Costs	7,850.25	287,325.29	287,325.29
2012-2013 Fixed Carry Forward	4,168.27	-139,024.64	-138,880.68
Total Indirect Costs	3,681.98	426,349.93	426,205.97
Over/(Under) Recovery	190.09	0.00	101,646.60

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	7,850.25	287,325.29	287,325.29
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	190.09	0.00	101,646.60
Total Projected Indirect 2016-2017 (Numerator)	7,660.16	287,325.29	185,678.69
Direct Costs	3,226,725.58	2,947,250.54	2,947,250.54
Rate for 2016-2017 **	0.24*	9.75*	6.30**

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

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	71,890.03	316,273.97	316,273.97
2012-2013 Fixed Carry Forward	27,665.84	0.00	0.00
Total Indirect Costs	44,224.19	316,273.97	316,273.97
2012-2013 Direct Costs	1,460,332.39	1,215,948.45	1,215,948.45
2014-2015 Rate	3.03*	26.01*	26.01**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,490,217.76	1,208,759.47	1,208,759.47
Indirect costs based on rate ** multiplied by actual direct costs	45,153.60	181,313.92	302,189.87
2014-2015 Actual Indirect Costs	75,318.15	356,776.44	356,776.44
2012-2013 Fixed Carry Forward	27,665.84	0.00	0.00
Total Indirect Costs	47,652.31	356,776.44	356,776.44
Over/(Under) Recovery	-2,498.71	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	75,318.15	356,776.44	356,776.44
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-2,498.71	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	77,816.86	356,776.44	356,776.44
Direct Costs	1,490,217.76	1,208,759.47	1,208,759.47
Rate for 2016-2017 **	5.22*	29.52*	29.52**

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

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Dream Academy
248 9TH ST
BENTON HARBOR, MI 49022

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	103,995.04	498,619.24	498,619.24
2012-2013 Fixed Carry Forward	30,856.85	0.00	0.00
Total Indirect Costs	73,138.19	498,619.24	498,619.24
2012-2013 Direct Costs	2,153,326.47	1,758,702.27	1,758,702.27
2014-2015 Rate	3.40*	28.35*	28.35**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,237,034.41	1,821,628.43	1,821,628.43
Indirect costs based on rate ** multiplied by actual direct costs	76,059.17	273,244.26	455,407.11
2014-2015 Actual Indirect Costs	113,976.88	529,382.86	529,382.86
2012-2013 Fixed Carry Forward	30,856.85	0.00	0.00
Total Indirect Costs	83,120.03	529,382.86	529,382.86
Over/(Under) Recovery	-7,060.86	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	113,976.88	529,382.86	529,382.86
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-7,060.86	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	121,037.74	529,382.86	529,382.86
Direct Costs	2,237,034.41	1,821,628.43	1,821,628.43
Rate for 2016-2017 **	5.41*	29.06*	29.06**

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

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Branch ISD
370 MORSE ST
COLDWATER, MI 49036

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,017,726.71	2,268,574.87	2,268,574.87
2012-2013 Fixed Carry Forward	-32,736.23	-64,605.50	-64,720.29
Total Indirect Costs	1,050,462.94	2,333,180.37	2,333,295.16
2012-2013 Direct Costs	17,392,913.37	16,142,065.21	16,142,065.21
2014-2015 Rate	6.04*	14.45*	14.45**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	18,073,757.19	16,755,827.61	16,755,827.61
Indirect costs based on rate ** multiplied by actual direct costs	1,091,654.93	2,421,217.09	2,421,217.09
2014-2015 Actual Indirect Costs	1,128,808.83	2,446,738.41	2,446,738.41
2012-2013 Fixed Carry Forward	-32,736.23	-64,605.50	-64,720.29
Total Indirect Costs	1,161,545.06	2,511,343.91	2,511,458.70
Over/(Under) Recovery	-69,890.13	-90,126.82	-90,241.61

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,128,808.83	2,446,738.41	2,446,738.41
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-69,890.13	-90,126.82	-90,241.61
Total Projected Indirect 2016-2017 (Numerator)	1,198,698.96	2,536,865.23	2,536,980.02
Direct Costs	18,073,757.19	16,755,827.61	16,755,827.61
Rate for 2016-2017 **	6.63*	15.14*	15.14**

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

Michigan Department of Education
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*** Final ***

Coldwater Community Schools
401 SAUK RIVER DR
COLDWATER, MI 49036

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	709,559.18	2,673,338.86	2,673,338.86
2012-2013 Fixed Carry Forward	112,734.31	116,899.81	115,243.29
Total Indirect Costs	596,824.87	2,556,439.05	2,558,095.57
2012-2013 Direct Costs	23,906,470.58	21,942,690.90	21,942,690.90
2014-2015 Rate	2.50*	11.65*	11.66**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	25,188,585.90	23,114,667.33	23,114,667.33
Indirect costs based on rate ** multiplied by actual direct costs	629,714.65	2,692,858.74	2,695,170.21
2014-2015 Actual Indirect Costs	637,775.76	2,711,694.33	2,711,694.33
2012-2013 Fixed Carry Forward	112,734.31	116,899.81	115,243.29
Total Indirect Costs	525,041.45	2,594,794.52	2,596,451.04
Over/(Under) Recovery	104,673.20	98,064.22	98,719.17

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	637,775.76	2,711,694.33	2,711,694.33
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	104,673.20	98,064.22	98,719.17
Total Projected Indirect 2016-2017 (Numerator)	533,102.56	2,613,630.11	2,612,975.16
Direct Costs	25,188,585.90	23,114,667.33	23,114,667.33
Rate for 2016-2017 **	2.12*	11.31*	11.30**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	352,529.52	1,279,146.75	1,279,146.75
2012-2013 Fixed Carry Forward	45,986.56	0.00	4,984.85
Total Indirect Costs	306,542.96	1,279,146.75	1,274,161.90
2012-2013 Direct Costs	9,300,820.48	8,374,203.25	8,374,203.25
2014-2015 Rate	3.30*	15.27*	15.22**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	8,751,532.44	7,883,568.53	7,883,568.53
Indirect costs based on rate ** multiplied by actual direct costs	288,800.57	1,182,535.28	1,199,879.13
2014-2015 Actual Indirect Costs	383,872.05	1,251,835.96	1,251,835.96
2012-2013 Fixed Carry Forward	45,986.56	0.00	4,984.85
Total Indirect Costs	337,885.49	1,251,835.96	1,246,851.11
Over/(Under) Recovery	-49,084.92	0.00	-46,971.98

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	383,872.05	1,251,835.96	1,251,835.96
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-49,084.92	0.00	-46,971.98
Total Projected Indirect 2016-2017 (Numerator)	432,956.97	1,251,835.96	1,298,807.94
Direct Costs	8,751,532.44	7,883,568.53	7,883,568.53
Rate for 2016-2017 **	4.95*	15.88*	16.47**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 12040
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*** Final ***

Quincy Community Schools
1 EDUCATIONAL PKWY
QUINCY, MI 49082

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	359,623.82	1,404,344.19	1,404,344.19
2012-2013 Fixed Carry Forward	-17,155.51	-264,392.86	-264,392.86
Total Indirect Costs	376,779.33	1,668,737.05	1,668,737.05
2012-2013 Direct Costs	9,937,437.76	8,892,717.39	8,892,717.39
2014-2015 Rate	3.79*	18.77*	18.77**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	9,886,403.16	9,077,748.78	9,077,748.78
Indirect costs based on rate ** multiplied by actual direct costs	374,694.68	1,361,662.32	1,703,893.45
2014-2015 Actual Indirect Costs	322,022.30	1,130,676.68	1,130,676.68
2012-2013 Fixed Carry Forward	-17,155.51	-264,392.86	-264,392.86
Total Indirect Costs	339,177.81	1,395,069.54	1,395,069.54
Over/(Under) Recovery	35,516.87	0.00	308,823.91

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	322,022.30	1,130,676.68	1,130,676.68
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	35,516.87	0.00	308,823.91
Total Projected Indirect 2016-2017 (Numerator)	286,505.43	1,130,676.68	821,852.77
Direct Costs	9,886,403.16	9,077,748.78	9,077,748.78
Rate for 2016-2017 **	2.90*	12.46*	9.05**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Pansophia Academy
52 ABBOTT AVE
COLDWATER, MI 49036

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	51,076.00	214,015.00	214,015.00
2012-2013 Fixed Carry Forward	0.00	-80,309.83	-80,306.63
Total Indirect Costs	51,076.00	294,324.83	294,321.63
2012-2013 Direct Costs	1,951,344.00	1,788,405.00	1,788,405.00
2014-2015 Rate	2.62*	16.46*	16.46**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,901,681.00	2,653,947.00	2,653,947.00
Indirect costs based on rate ** multiplied by actual direct costs	76,024.04	398,092.05	436,839.68
2014-2015 Actual Indirect Costs	96,463.00	344,197.00	344,197.00
2012-2013 Fixed Carry Forward	0.00	-80,309.83	-80,306.63
Total Indirect Costs	96,463.00	424,506.83	424,503.63
Over/(Under) Recovery	-20,438.96	0.00	12,336.05

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	96,463.00	344,197.00	344,197.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-20,438.96	0.00	12,336.05
Total Projected Indirect 2016-2017 (Numerator)	116,901.96	344,197.00	331,860.95
Direct Costs	2,901,681.00	2,653,947.00	2,653,947.00
Rate for 2016-2017 **	4.03*	12.97*	12.50**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Calhoun ISD
17111 G DR N
MARSHALL, MI 49068

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	4,225,488.64	5,663,235.25	5,663,235.25
2012-2013 Fixed Carry Forward	-177,410.25	0.00	-57,785.37
Total Indirect Costs	4,402,898.89	5,663,235.25	5,721,020.62
2012-2013 Direct Costs	35,950,962.62	34,513,216.01	34,513,216.01
2014-2015 Rate	12.25*	16.41*	16.58**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	40,607,119.25	38,972,715.52	38,972,715.52
Indirect costs based on rate ** multiplied by actual direct costs	4,974,372.11	5,845,907.33	6,461,676.23
2014-2015 Actual Indirect Costs	4,788,564.00	6,422,967.73	6,422,967.73
2012-2013 Fixed Carry Forward	-177,410.25	0.00	-57,785.37
Total Indirect Costs	4,965,974.25	6,422,967.73	6,480,753.10
Over/(Under) Recovery	8,397.86	0.00	-19,076.87

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	4,788,564.00	6,422,967.73	6,422,967.73
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	8,397.86	0.00	-19,076.87
Total Projected Indirect 2016-2017 (Numerator)	4,780,166.14	6,422,967.73	6,442,044.60
Direct Costs	40,607,119.25	38,972,715.52	38,972,715.52
Rate for 2016-2017 **	11.77*	16.48*	16.53**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Albion Public Schools
225 Watson St
ALBION, MI 49224

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	359,601.31	1,455,063.82	1,455,063.82
2012-2013 Fixed Carry Forward	-63,933.57	0.00	-10,811.39
Total Indirect Costs	423,534.88	1,455,063.82	1,465,875.21
2012-2013 Direct Costs	9,365,480.78	8,270,018.27	8,270,018.27
2014-2015 Rate	4.52*	17.59*	17.73**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	7,706,022.70	6,735,328.93	6,735,328.93
Indirect costs based on rate ** multiplied by actual direct costs	348,312.23	1,010,299.34	1,194,173.82
2014-2015 Actual Indirect Costs	367,731.64	1,338,425.41	1,338,425.41
2012-2013 Fixed Carry Forward	-63,933.57	0.00	-10,811.39
Total Indirect Costs	431,665.21	1,338,425.41	1,349,236.80
Over/(Under) Recovery	-83,352.98	0.00	-155,062.98

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	367,731.64	1,338,425.41	1,338,425.41
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-83,352.98	0.00	-155,062.98
Total Projected Indirect 2016-2017 (Numerator)	451,084.62	1,338,425.41	1,493,488.39
Direct Costs	7,706,022.70	6,735,328.93	6,735,328.93
Rate for 2016-2017 **	5.85*	19.87*	22.17**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	2,476,604.87	8,859,217.39	8,859,217.39
2012-2013 Fixed Carry Forward	570.16	0.00	778,674.80
Total Indirect Costs	2,476,034.71	8,859,217.39	8,080,542.59
2012-2013 Direct Costs	56,082,612.05	49,699,999.53	49,699,999.53
2014-2015 Rate	4.41*	17.83*	16.26**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	52,470,302.93	45,569,371.26	45,569,371.26
Indirect costs based on rate ** multiplied by actual direct costs	2,313,940.36	6,835,405.69	7,409,579.77
2014-2015 Actual Indirect Costs	2,614,419.99	9,515,351.66	9,515,351.66
2012-2013 Fixed Carry Forward	570.16	0.00	778,674.80
Total Indirect Costs	2,613,849.83	9,515,351.66	8,736,676.86
Over/(Under) Recovery	-299,909.47	0.00	-1,327,097.09

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	2,614,419.99	9,515,351.66	9,515,351.66
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-299,909.47	0.00	-1,327,097.09
Total Projected Indirect 2016-2017 (Numerator)	2,914,329.46	9,515,351.66	10,842,448.75
Direct Costs	52,470,302.93	45,569,371.26	45,569,371.26
Rate for 2016-2017 **	5.55*	20.88*	23.79**

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

Michigan Department of Education
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	162,638.02	604,273.40	604,273.40
2012-2013 Fixed Carry Forward	17,415.35	14,670.71	44,290.33
Total Indirect Costs	145,222.67	589,602.69	559,983.07
2012-2013 Direct Costs	4,707,273.63	4,265,638.25	4,265,638.25
2014-2015 Rate	3.09*	13.82*	13.13**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,900,749.80	4,435,440.77	4,435,440.77
Indirect costs based on rate ** multiplied by actual direct costs	151,433.17	612,977.91	582,373.37
2014-2015 Actual Indirect Costs	188,266.84	653,575.87	653,575.87
2012-2013 Fixed Carry Forward	17,415.35	14,670.71	44,290.33
Total Indirect Costs	170,851.49	638,905.16	609,285.54
Over/(Under) Recovery	-19,418.32	-25,927.25	-26,912.17

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	188,266.84	653,575.87	653,575.87
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-19,418.32	-25,927.25	-26,912.17
Total Projected Indirect 2016-2017 (Numerator)	207,685.16	679,503.12	680,488.04
Direct Costs	4,900,749.80	4,435,440.77	4,435,440.77
Rate for 2016-2017 **	4.24*	15.32*	15.34**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	688,357.64	2,797,509.58	2,797,509.58
2012-2013 Fixed Carry Forward	888.51	0.00	278,426.46
Total Indirect Costs	687,469.13	2,797,509.58	2,519,083.12
2012-2013 Direct Costs	22,822,767.48	20,713,615.54	20,713,615.54
2014-2015 Rate	3.01*	13.51*	12.16**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	24,847,194.85	22,079,458.78	22,079,458.78
Indirect costs based on rate ** multiplied by actual direct costs	747,900.56	2,982,934.88	2,684,862.19
2014-2015 Actual Indirect Costs	843,831.18	3,611,567.25	3,611,567.25
2012-2013 Fixed Carry Forward	888.51	0.00	278,426.46
Total Indirect Costs	842,942.67	3,611,567.25	3,333,140.79
Over/(Under) Recovery	-95,042.11	-628,632.37	-648,278.60

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	843,831.18	3,611,567.25	3,611,567.25
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-95,042.11	-628,632.37	-648,278.60
Total Projected Indirect 2016-2017 (Numerator)	938,873.29	4,240,199.62	4,259,845.85
Direct Costs	24,847,194.85	22,079,458.78	22,079,458.78
Rate for 2016-2017 **	3.78*	19.20*	19.29**

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

Michigan Department of Education
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	435,375.35	1,350,455.11	1,350,455.11
2012-2013 Fixed Carry Forward	-31,189.14	-143,130.72	-144,467.52
Total Indirect Costs	466,564.49	1,493,585.83	1,494,922.63
2012-2013 Direct Costs	8,956,090.90	8,130,130.56	8,130,130.56
2014-2015 Rate	5.21*	18.37*	18.39**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	9,623,070.02	8,861,135.06	8,861,135.06
Indirect costs based on rate ** multiplied by actual direct costs	501,361.95	1,329,170.26	1,629,562.74
2014-2015 Actual Indirect Costs	422,453.87	1,184,388.83	1,184,388.83
2012-2013 Fixed Carry Forward	-31,189.14	-143,130.72	-144,467.52
Total Indirect Costs	453,643.01	1,327,519.55	1,328,856.35
Over/(Under) Recovery	47,718.94	0.00	300,706.39

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	422,453.87	1,184,388.83	1,184,388.83
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	47,718.94	0.00	300,706.39
Total Projected Indirect 2016-2017 (Numerator)	374,734.93	1,184,388.83	883,682.44
Direct Costs	9,623,070.02	8,861,135.06	8,861,135.06
Rate for 2016-2017 **	3.89*	13.37*	9.97**

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

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,166,902.16	4,415,214.99	4,415,214.99
2012-2013 Fixed Carry Forward	479,872.42	0.00	1,111,886.58
Total Indirect Costs	687,029.74	4,415,214.99	3,303,328.41
2012-2013 Direct Costs	33,777,406.57	30,529,093.74	30,529,093.74
2014-2015 Rate	2.03*	14.46*	10.82**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	36,211,975.68	33,096,698.72	33,096,698.72
Indirect costs based on rate ** multiplied by actual direct costs	735,103.11	4,785,782.63	3,581,062.80
2014-2015 Actual Indirect Costs	1,400,511.29	4,515,788.25	4,515,788.25
2012-2013 Fixed Carry Forward	479,872.42	0.00	1,111,886.58
Total Indirect Costs	920,638.87	4,515,788.25	3,403,901.67
Over/(Under) Recovery	-185,535.76	269,994.38	177,161.13

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,400,511.29	4,515,788.25	4,515,788.25
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-185,535.76	269,994.38	177,161.13
Total Projected Indirect 2016-2017 (Numerator)	1,586,047.05	4,245,793.87	4,338,627.12
Direct Costs	36,211,975.68	33,096,698.72	33,096,698.72
Rate for 2016-2017 **	4.38*	12.83*	13.11**

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

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	80,221.07	211,455.62	211,455.62
2012-2013 Fixed Carry Forward	-17,795.96	-23,797.15	-23,797.15
Total Indirect Costs	98,017.03	235,252.77	235,252.77
2012-2013 Direct Costs	2,721,467.21	2,590,232.66	2,590,232.66
2014-2015 Rate	3.60*	9.08*	9.08**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,882,819.64	2,697,651.24	2,697,651.24
Indirect costs based on rate ** multiplied by actual direct costs	103,781.51	244,946.73	244,946.73
2014-2015 Actual Indirect Costs	72,745.27	257,913.67	257,913.67
2012-2013 Fixed Carry Forward	-17,795.96	-23,797.15	-23,797.15
Total Indirect Costs	90,541.23	281,710.82	281,710.82
Over/(Under) Recovery	13,240.28	-36,764.09	-36,764.09

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	72,745.27	257,913.67	257,913.67
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	13,240.28	-36,764.09	-36,764.09
Total Projected Indirect 2016-2017 (Numerator)	59,504.99	294,677.76	294,677.76
Direct Costs	2,882,819.64	2,697,651.24	2,697,651.24
Rate for 2016-2017 **	2.06*	10.92*	10.92**

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

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Marshall Public Schools
100 EAST GREEN ST
MARSHALL, MI 49068

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	813,591.49	2,720,594.69	2,720,594.69
2012-2013 Fixed Carry Forward	-88,739.54	0.00	62,418.76
Total Indirect Costs	902,331.03	2,720,594.69	2,658,175.93
2012-2013 Direct Costs	19,575,481.39	17,668,478.19	17,668,478.19
2014-2015 Rate	4.61*	15.40*	15.04**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	23,462,868.55	21,227,452.09	21,227,452.09
Indirect costs based on rate ** multiplied by actual direct costs	1,081,638.24	3,184,117.81	3,192,608.79
2014-2015 Actual Indirect Costs	819,152.67	3,054,569.13	3,054,569.13
2012-2013 Fixed Carry Forward	-88,739.54	0.00	62,418.76
Total Indirect Costs	907,892.21	3,054,569.13	2,992,150.37
Over/(Under) Recovery	173,746.03	0.00	200,458.42

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	819,152.67	3,054,569.13	3,054,569.13
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	173,746.03	0.00	200,458.42
Total Projected Indirect 2016-2017 (Numerator)	645,406.64	3,054,569.13	2,854,110.71
Direct Costs	23,462,868.55	21,227,452.09	21,227,452.09
Rate for 2016-2017 **	2.75*	14.39*	13.45**

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

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Pennfield Schools
8587 PENNFIELD RD
BATTLE CREEK, MI 49017

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	495,040.03	2,038,145.95	2,038,145.95
2012-2013 Fixed Carry Forward	9,970.07	147,372.49	147,372.49
Total Indirect Costs	485,069.96	1,890,773.46	1,890,773.46
2012-2013 Direct Costs	16,523,106.45	14,980,000.53	14,980,000.53
2014-2015 Rate	2.94*	12.62*	12.62**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	17,782,227.42	15,978,700.61	15,978,700.61
Indirect costs based on rate ** multiplied by actual direct costs	522,797.49	2,016,512.02	2,016,512.02
2014-2015 Actual Indirect Costs	577,121.55	2,380,648.36	2,380,648.36
2012-2013 Fixed Carry Forward	9,970.07	147,372.49	147,372.49
Total Indirect Costs	567,151.48	2,233,275.87	2,233,275.87
Over/(Under) Recovery	-44,353.99	-216,763.85	-216,763.85

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	577,121.55	2,380,648.36	2,380,648.36
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-44,353.99	-216,763.85	-216,763.85
Total Projected Indirect 2016-2017 (Numerator)	621,475.54	2,597,412.21	2,597,412.21
Direct Costs	17,782,227.42	15,978,700.61	15,978,700.61
Rate for 2016-2017 **	3.49*	16.26*	16.26**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 13130
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*** Final ***

Tekonsha Community Schools
245 SOUTH ELM ST
TEKONSHA, MI 49092

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	142,997.67	363,143.92	363,143.92
2012-2013 Fixed Carry Forward	23,926.94	0.00	35,017.86
Total Indirect Costs	119,070.73	363,143.92	328,126.06
2012-2013 Direct Costs	2,408,009.25	2,187,863.00	2,187,863.00
2014-2015 Rate	4.94*	16.60*	15.00**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,344,083.79	2,133,947.67	2,133,947.67
Indirect costs based on rate ** multiplied by actual direct costs	115,797.74	320,092.15	320,092.15
2014-2015 Actual Indirect Costs	127,942.10	338,078.22	338,078.22
2012-2013 Fixed Carry Forward	23,926.94	0.00	35,017.86
Total Indirect Costs	104,015.16	338,078.22	303,060.36
Over/(Under) Recovery	11,782.58	0.00	17,031.79

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	127,942.10	338,078.22	338,078.22
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	11,782.58	0.00	17,031.79
Total Projected Indirect 2016-2017 (Numerator)	116,159.52	338,078.22	321,046.43
Direct Costs	2,344,083.79	2,133,947.67	2,133,947.67
Rate for 2016-2017 **	4.96*	15.84*	15.04**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 13135
Form R0418

*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	472,957.18	1,693,509.84	1,693,509.84
2012-2013 Fixed Carry Forward	-6,572.09	0.00	77,635.74
Total Indirect Costs	479,529.27	1,693,509.84	1,615,874.10
2012-2013 Direct Costs	9,860,652.82	8,640,100.16	8,640,100.16
2014-2015 Rate	4.86*	19.60*	18.70**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	9,811,958.44	8,549,308.20	8,549,308.20
Indirect costs based on rate ** multiplied by actual direct costs	476,861.18	1,282,396.23	1,598,720.63
2014-2015 Actual Indirect Costs	601,434.96	1,864,085.20	1,864,085.20
2012-2013 Fixed Carry Forward	-6,572.09	0.00	77,635.74
Total Indirect Costs	608,007.05	1,864,085.20	1,786,449.46
Over/(Under) Recovery	-131,145.87	0.00	-187,728.83

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	601,434.96	1,864,085.20	1,864,085.20
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-131,145.87	0.00	-187,728.83
Total Projected Indirect 2016-2017 (Numerator)	732,580.83	1,864,085.20	2,051,814.03
Direct Costs	9,811,958.44	8,549,308.20	8,549,308.20
Rate for 2016-2017 **	7.47*	21.80*	24.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 13900
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*** Final ***

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

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,133,381.23	1,014,943.32	1,014,943.32
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	23,728.15	142,166.06	142,166.06
Total Indirect Costs	23,728.15	142,166.06	142,166.06
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	23,728.15	142,166.06	142,166.06
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	23,728.15	142,166.06	142,166.06
Direct Costs	1,133,381.23	1,014,943.32	1,014,943.32
Rate for 2016-2017 **	2.09*	14.01*	14.01**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 13901
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*** Final ***

Arbor Academy
55 ARBOR ST
BATTLE CREEK, MI 49015

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	197,764.52	556,439.16	556,439.16
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	197,764.52	556,439.16	556,439.16
2012-2013 Direct Costs	1,711,371.62	1,352,696.98	1,352,696.98
2014-2015 Rate	11.56*	41.14*	41.14**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,678,775.00	1,337,825.95	1,337,825.95
Indirect costs based on rate ** multiplied by actual direct costs	194,066.39	200,673.89	334,456.49
2014-2015 Actual Indirect Costs	245,137.18	586,086.23	586,086.23
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	245,137.18	586,086.23	586,086.23
Over/(Under) Recovery	-51,070.79	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	245,137.18	586,086.23	586,086.23
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-51,070.79	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	296,207.97	586,086.23	586,086.23
Direct Costs	1,678,775.00	1,337,825.95	1,337,825.95
Rate for 2016-2017 **	17.64*	43.81*	43.81**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 13902
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*** Final ***

Endeavor Charter Academy
380 HELMER RD N
SPRINGFIELD, MI 49037

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	560,296.00	1,521,676.00	1,521,676.00
2012-2013 Fixed Carry Forward	-105,415.41	0.00	0.00
Total Indirect Costs	665,711.41	1,521,676.00	1,521,676.00
2012-2013 Direct Costs	5,110,638.00	4,149,258.00	4,149,258.00
2014-2015 Rate	13.03*	36.67*	36.67**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,039,316.00	4,027,206.00	4,027,206.00
Indirect costs based on rate ** multiplied by actual direct costs	656,622.87	604,080.90	1,006,801.50
2014-2015 Actual Indirect Costs	314,990.00	1,327,100.00	1,327,100.00
2012-2013 Fixed Carry Forward	-105,415.41	0.00	0.00
Total Indirect Costs	420,405.41	1,327,100.00	1,327,100.00
Over/(Under) Recovery	236,217.46	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	314,990.00	1,327,100.00	1,327,100.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	236,217.46	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	78,772.54	1,327,100.00	1,327,100.00
Direct Costs	5,039,316.00	4,027,206.00	4,027,206.00
Rate for 2016-2017 **	1.56*	32.95*	32.95**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 13903
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*** Final ***

Marshall Academy
18203 HOMER RD
MARSHALL, MI 49068

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	49,369.00	190,738.00	190,738.00
2012-2013 Fixed Carry Forward	3,846.71	0.00	255.69
Total Indirect Costs	45,522.29	190,738.00	190,482.31
2012-2013 Direct Costs	1,426,061.00	1,284,692.00	1,284,692.00
2014-2015 Rate	3.19*	14.85*	14.83**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,223,069.00	1,079,563.00	1,079,563.00
Indirect costs based on rate ** multiplied by actual direct costs	39,015.90	160,315.11	160,099.19
2014-2015 Actual Indirect Costs	24,559.00	168,065.00	168,065.00
2012-2013 Fixed Carry Forward	3,846.71	0.00	255.69
Total Indirect Costs	20,712.29	168,065.00	167,809.31
Over/(Under) Recovery	18,303.61	-7,749.89	-7,710.12

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	24,559.00	168,065.00	168,065.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	18,303.61	-7,749.89	-7,710.12
Total Projected Indirect 2016-2017 (Numerator)	6,255.39	175,814.89	175,775.12
Direct Costs	1,223,069.00	1,079,563.00	1,079,563.00
Rate for 2016-2017 **	0.51*	16.29*	16.28**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 13904
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	0.00	0.00	0.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2012-2013 Direct Costs	0.00	0.00	0.00
2014-2015 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	92,478.98	25,000.00	25,000.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	85,659.06	153,138.04	153,138.04
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	85,659.06	153,138.04	153,138.04
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	85,659.06	153,138.04	153,138.04
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	85,659.06	153,138.04	153,138.04
Direct Costs	92,478.98	25,000.00	25,000.00
Rate for 2016-2017 **	92.63*	612.55*	612.55**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 14000
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*** Final ***

Lewis Cass ISD
61682 DAILEY RD
CASSOPOLIS, MI 49031

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	927,233.08	1,376,691.09	1,376,691.09
2012-2013 Fixed Carry Forward	-511,344.30	-499,966.57	-500,052.60
Total Indirect Costs	1,438,577.38	1,876,657.66	1,876,743.69
2012-2013 Direct Costs	10,113,500.51	9,664,042.50	9,664,042.50
2014-2015 Rate	14.22*	19.42*	19.42**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	10,588,660.91	10,145,110.03	10,145,110.03
Indirect costs based on rate ** multiplied by actual direct costs	1,505,707.58	1,521,766.50	1,970,180.37
2014-2015 Actual Indirect Costs	605,108.73	1,048,659.61	1,048,659.61
2012-2013 Fixed Carry Forward	-511,344.30	-499,966.57	-500,052.60
Total Indirect Costs	1,116,453.03	1,548,626.18	1,548,712.21
Over/(Under) Recovery	389,254.55	0.00	421,468.16

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	605,108.73	1,048,659.61	1,048,659.61
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	389,254.55	0.00	421,468.16
Total Projected Indirect 2016-2017 (Numerator)	215,854.18	1,048,659.61	627,191.45
Direct Costs	10,588,660.91	10,145,110.03	10,145,110.03
Rate for 2016-2017 **	2.04*	10.34*	6.18**

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

Michigan Department of Education
Carry Forward Calculation
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School District 14010
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*** Final ***

Cassopolis Public Schools
725 CENTER ST
CASSOPOLIS, MI 49031

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	420,797.68	1,469,519.57	1,469,519.57
2012-2013 Fixed Carry Forward	57,115.18	0.00	82,307.43
Total Indirect Costs	363,682.50	1,469,519.57	1,387,212.14
2012-2013 Direct Costs	9,223,152.70	8,174,430.81	8,174,430.81
2014-2015 Rate	3.94*	17.98*	16.97**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	8,657,792.59	7,452,729.97	7,452,729.97
Indirect costs based on rate ** multiplied by actual direct costs	341,117.03	1,117,909.50	1,264,728.28
2014-2015 Actual Indirect Costs	408,606.48	1,613,669.10	1,613,669.10
2012-2013 Fixed Carry Forward	57,115.18	0.00	82,307.43
Total Indirect Costs	351,491.30	1,613,669.10	1,531,361.67
Over/(Under) Recovery	-10,374.27	0.00	-266,633.39

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	408,606.48	1,613,669.10	1,613,669.10
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-10,374.27	0.00	-266,633.39
Total Projected Indirect 2016-2017 (Numerator)	418,980.75	1,613,669.10	1,880,302.49
Direct Costs	8,657,792.59	7,452,729.97	7,452,729.97
Rate for 2016-2017 **	4.84*	21.65*	25.23**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	948,923.82	2,676,522.06	2,676,522.06
2012-2013 Fixed Carry Forward	225,669.36	0.00	265,975.46
Total Indirect Costs	723,254.46	2,676,522.06	2,410,546.60
2012-2013 Direct Costs	20,538,204.82	18,810,606.58	18,810,606.58
2014-2015 Rate	3.52*	14.23*	12.81**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	20,546,804.54	18,902,396.54	18,902,396.54
Indirect costs based on rate ** multiplied by actual direct costs	723,247.52	2,689,811.03	2,421,397.00
2014-2015 Actual Indirect Costs	900,755.20	2,545,163.20	2,545,163.20
2012-2013 Fixed Carry Forward	225,669.36	0.00	265,975.46
Total Indirect Costs	675,085.84	2,545,163.20	2,279,187.74
Over/(Under) Recovery	48,161.68	144,647.83	142,209.26

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	900,755.20	2,545,163.20	2,545,163.20
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	48,161.68	144,647.83	142,209.26
Total Projected Indirect 2016-2017 (Numerator)	852,593.52	2,400,515.37	2,402,953.94
Direct Costs	20,546,804.54	18,902,396.54	18,902,396.54
Rate for 2016-2017 **	4.15*	12.70*	12.71**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 14030
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*** Final ***

Edwardsburg Public Schools
69410 SECTION ST
EDWARDSBURG, MI 49112

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	472,241.71	2,400,903.98	2,400,903.98
2012-2013 Fixed Carry Forward	-38,421.11	193,640.29	169,854.28
Total Indirect Costs	510,662.82	2,207,263.69	2,231,049.70
2012-2013 Direct Costs	20,527,545.96	18,598,883.69	18,598,883.69
2014-2015 Rate	2.49*	11.87*	12.00**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	21,573,712.36	19,548,922.37	19,548,922.37
Indirect costs based on rate ** multiplied by actual direct costs	537,185.44	2,320,457.09	2,345,870.68
2014-2015 Actual Indirect Costs	475,561.35	2,500,351.34	2,500,351.34
2012-2013 Fixed Carry Forward	-38,421.11	193,640.29	169,854.28
Total Indirect Costs	513,982.46	2,306,711.05	2,330,497.06
Over/(Under) Recovery	23,202.98	13,746.04	15,373.62

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	475,561.35	2,500,351.34	2,500,351.34
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	23,202.98	13,746.04	15,373.62
Total Projected Indirect 2016-2017 (Numerator)	452,358.37	2,486,605.30	2,484,977.72
Direct Costs	21,573,712.36	19,548,922.37	19,548,922.37
Rate for 2016-2017 **	2.10*	12.72*	12.71**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	128,172.05	753,428.48	753,428.48
2012-2013 Fixed Carry Forward	14,611.63	-16,146.64	-13,695.82
Total Indirect Costs	113,560.42	769,575.12	767,124.30
2012-2013 Direct Costs	6,402,855.57	5,777,599.14	5,777,599.14
2014-2015 Rate	1.77*	13.32*	13.28**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,074,698.99	5,412,177.68	5,412,177.68
Indirect costs based on rate ** multiplied by actual direct costs	107,522.17	720,902.07	718,737.20
2014-2015 Actual Indirect Costs	110,595.61	773,116.92	773,116.92
2012-2013 Fixed Carry Forward	14,611.63	-16,146.64	-13,695.82
Total Indirect Costs	95,983.98	789,263.56	786,812.74
Over/(Under) Recovery	11,538.19	-68,361.49	-68,075.54

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	110,595.61	773,116.92	773,116.92
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	11,538.19	-68,361.49	-68,075.54
Total Projected Indirect 2016-2017 (Numerator)	99,057.42	841,478.41	841,192.46
Direct Costs	6,074,698.99	5,412,177.68	5,412,177.68
Rate for 2016-2017 **	1.63*	15.55*	15.54**

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

Michigan Department of Education
Carry Forward Calculation
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School District 15000
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*** Final ***

Charlevoix-Emmet ISD
8568 MERCER RD
CHARLEVOIX, MI 49720

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	2,535,916.34	3,221,928.65	3,221,928.65
2012-2013 Fixed Carry Forward	-332,706.11	0.00	-420,256.94
Total Indirect Costs	2,868,622.45	3,221,928.65	3,642,185.59
2012-2013 Direct Costs	17,837,846.42	17,151,834.11	17,151,834.11
2014-2015 Rate	16.08*	18.78*	21.23**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	18,389,997.44	17,705,659.81	17,705,659.81
Indirect costs based on rate ** multiplied by actual direct costs	2,758,499.62	2,655,848.97	3,758,911.58
2014-2015 Actual Indirect Costs	2,765,096.68	3,449,434.31	3,449,434.31
2012-2013 Fixed Carry Forward	-332,706.11	0.00	-420,256.94
Total Indirect Costs	3,097,802.79	3,449,434.31	3,869,691.25
Over/(Under) Recovery	0.00	0.00	-110,779.67

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	2,765,096.68	3,449,434.31	3,449,434.31
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-110,779.67
Total Projected Indirect 2016-2017 (Numerator)	2,765,096.68	3,449,434.31	3,560,213.98
Direct Costs	18,389,997.44	17,705,659.81	17,705,659.81
Rate for 2016-2017 **	15.04*	19.48*	20.11**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 15010
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	28,662.38	244,531.17	244,531.17
2012-2013 Fixed Carry Forward	-1,386.44	0.00	13,055.82
Total Indirect Costs	30,048.82	244,531.17	231,475.35
2012-2013 Direct Costs	1,855,505.89	1,639,637.10	1,639,637.10
2014-2015 Rate	1.62*	14.91*	14.12**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,792,495.90	1,601,070.66	1,601,070.66
Indirect costs based on rate ** multiplied by actual direct costs	29,038.43	238,719.64	226,071.18
2014-2015 Actual Indirect Costs	33,492.59	224,917.83	224,917.83
2012-2013 Fixed Carry Forward	-1,386.44	0.00	13,055.82
Total Indirect Costs	34,879.03	224,917.83	211,862.01
Over/(Under) Recovery	-5,840.60	13,801.81	14,209.17

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	33,492.59	224,917.83	224,917.83
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-5,840.60	13,801.81	14,209.17
Total Projected Indirect 2016-2017 (Numerator)	39,333.19	211,116.02	210,708.66
Direct Costs	1,792,495.90	1,601,070.66	1,601,070.66
Rate for 2016-2017 **	2.19*	13.19*	13.16**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 15020
Form R0418

*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	165,343.50	1,451,746.46	1,451,746.46
2012-2013 Fixed Carry Forward	0.00	-8,227.07	5,236.25
Total Indirect Costs	165,343.50	1,459,973.53	1,446,510.21
2012-2013 Direct Costs	12,511,281.57	11,224,878.61	11,224,878.61
2014-2015 Rate	1.32*	13.01*	12.89**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	12,293,757.27	11,092,498.74	11,092,498.74
Indirect costs based on rate ** multiplied by actual direct costs	162,277.60	1,443,134.09	1,429,823.09
2014-2015 Actual Indirect Costs	238,547.61	1,439,806.14	1,439,806.14
2012-2013 Fixed Carry Forward	0.00	-8,227.07	5,236.25
Total Indirect Costs	238,547.61	1,448,033.21	1,434,569.89
Over/(Under) Recovery	-76,270.01	-4,899.12	-4,746.80

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	238,547.61	1,439,806.14	1,439,806.14
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-76,270.01	-4,899.12	-4,746.80
Total Projected Indirect 2016-2017 (Numerator)	314,817.62	1,444,705.26	1,444,552.94
Direct Costs	12,293,757.27	11,092,498.74	11,092,498.74
Rate for 2016-2017 **	2.56*	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 2016-2017 Indirect Cost Rates
School District 15030
Form R0418

*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	50,312.08	264,139.96	264,139.96
2012-2013 Fixed Carry Forward	2,498.39	3,567.60	3,607.84
Total Indirect Costs	47,813.69	260,572.36	260,532.12
2012-2013 Direct Costs	2,348,429.17	2,134,601.29	2,134,601.29
2014-2015 Rate	2.04*	12.21*	12.21**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,554,478.38	2,294,414.18	2,294,414.18
Indirect costs based on rate ** multiplied by actual direct costs	52,111.36	280,147.97	280,147.97
2014-2015 Actual Indirect Costs	61,076.00	321,140.20	321,140.20
2012-2013 Fixed Carry Forward	2,498.39	3,567.60	3,607.84
Total Indirect Costs	58,577.61	317,572.60	317,532.36
Over/(Under) Recovery	-6,466.25	-37,424.63	-37,384.39

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	61,076.00	321,140.20	321,140.20
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-6,466.25	-37,424.63	-37,384.39
Total Projected Indirect 2016-2017 (Numerator)	67,542.25	358,564.83	358,524.59
Direct Costs	2,554,478.38	2,294,414.18	2,294,414.18
Rate for 2016-2017 **	2.64*	15.63*	15.63**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 15050
Form R0418

*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	272,814.19	1,260,957.88	1,260,957.88
2012-2013 Fixed Carry Forward	-13,332.75	-15,458.48	-15,106.82
Total Indirect Costs	286,146.94	1,276,416.36	1,276,064.70
2012-2013 Direct Costs	10,005,677.99	9,017,534.30	9,017,534.30
2014-2015 Rate	2.86*	14.15*	14.15**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	10,587,294.47	9,600,256.14	9,600,256.14
Indirect costs based on rate ** multiplied by actual direct costs	302,796.62	1,358,436.24	1,358,436.24
2014-2015 Actual Indirect Costs	99,416.50	1,086,454.83	1,086,454.83
2012-2013 Fixed Carry Forward	-13,332.75	-15,458.48	-15,106.82
Total Indirect Costs	112,749.25	1,101,913.31	1,101,561.65
Over/(Under) Recovery	190,047.37	256,522.93	256,874.59

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	99,416.50	1,086,454.83	1,086,454.83
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	190,047.37	256,522.93	256,874.59
Total Projected Indirect 2016-2017 (Numerator)	-90,630.87	829,931.90	829,580.24
Direct Costs	10,587,294.47	9,600,256.14	9,600,256.14
Rate for 2016-2017 **	0.00*	8.64*	8.64**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 15060
Form R0418

*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	125,488.49	862,502.85	862,502.85
2012-2013 Fixed Carry Forward	-29,132.24	-33,860.43	-33,860.43
Total Indirect Costs	154,620.73	896,363.28	896,363.28
2012-2013 Direct Costs	9,294,669.32	8,557,654.96	8,557,654.96
2014-2015 Rate	1.66*	10.47*	10.47**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	8,982,024.75	8,247,158.72	8,247,158.72
Indirect costs based on rate ** multiplied by actual direct costs	149,101.61	863,477.52	863,477.52
2014-2015 Actual Indirect Costs	116,598.59	851,464.62	851,464.62
2012-2013 Fixed Carry Forward	-29,132.24	-33,860.43	-33,860.43
Total Indirect Costs	145,730.83	885,325.05	885,325.05
Over/(Under) Recovery	3,370.78	-21,847.53	-21,847.53

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	116,598.59	851,464.62	851,464.62
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	3,370.78	-21,847.53	-21,847.53
Total Projected Indirect 2016-2017 (Numerator)	113,227.81	873,312.15	873,312.15
Direct Costs	8,982,024.75	8,247,158.72	8,247,158.72
Rate for 2016-2017 **	1.26*	10.59*	10.59**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 15901
Form R0418

*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	67,334.00	144,981.00	144,981.00
2012-2013 Fixed Carry Forward	8,027.49	10,336.99	10,028.48
Total Indirect Costs	59,306.51	134,644.01	134,952.52
2012-2013 Direct Costs	1,233,584.00	1,155,937.00	1,155,937.00
2014-2015 Rate	4.81*	11.65*	11.67**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,238,256.00	1,120,045.00	1,120,045.00
Indirect costs based on rate ** multiplied by actual direct costs	59,560.11	130,485.24	130,709.25
2014-2015 Actual Indirect Costs	78,292.00	196,503.00	196,503.00
2012-2013 Fixed Carry Forward	8,027.49	10,336.99	10,028.48
Total Indirect Costs	70,264.51	186,166.01	186,474.52
Over/(Under) Recovery	-10,704.40	-55,680.77	-55,765.27

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	78,292.00	196,503.00	196,503.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-10,704.40	-55,680.77	-55,765.27
Total Projected Indirect 2016-2017 (Numerator)	88,996.40	252,183.77	252,268.27
Direct Costs	1,238,256.00	1,120,045.00	1,120,045.00
Rate for 2016-2017 **	7.19*	22.52*	22.52**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 15902
Form R0418

*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	41,556.75	73,982.03	73,982.03
2012-2013 Fixed Carry Forward	-69.19	18,201.00	18,268.66
Total Indirect Costs	41,625.94	55,781.03	55,713.37
2012-2013 Direct Costs	800,277.97	767,852.69	767,852.69
2014-2015 Rate	5.20*	7.26*	7.26**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	607,477.24	574,304.51	574,304.51
Indirect costs based on rate ** multiplied by actual direct costs	31,588.82	41,694.51	41,694.51
2014-2015 Actual Indirect Costs	43,507.28	76,680.01	76,680.01
2012-2013 Fixed Carry Forward	-69.19	18,201.00	18,268.66
Total Indirect Costs	43,576.47	58,479.01	58,411.35
Over/(Under) Recovery	-11,987.65	-16,784.50	-16,716.84

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	43,507.28	76,680.01	76,680.01
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-11,987.65	-16,784.50	-16,716.84
Total Projected Indirect 2016-2017 (Numerator)	55,494.93	93,464.51	93,396.85
Direct Costs	607,477.24	574,304.51	574,304.51
Rate for 2016-2017 **	9.14*	16.27*	16.26**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 16000
Form R0418

*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	484,329.83	970,450.35	970,450.35
2012-2013 Fixed Carry Forward	-57,985.30	-63,550.93	-63,550.93
Total Indirect Costs	542,315.13	1,034,001.28	1,034,001.28
2012-2013 Direct Costs	8,367,923.26	7,881,802.74	7,881,802.74
2014-2015 Rate	6.48*	13.12*	13.12**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	8,953,679.82	8,479,431.82	8,479,431.82
Indirect costs based on rate ** multiplied by actual direct costs	580,198.45	1,112,501.45	1,112,501.45
2014-2015 Actual Indirect Costs	484,489.32	958,737.32	958,737.32
2012-2013 Fixed Carry Forward	-57,985.30	-63,550.93	-63,550.93
Total Indirect Costs	542,474.62	1,022,288.25	1,022,288.25
Over/(Under) Recovery	37,723.83	90,213.20	90,213.20

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	484,489.32	958,737.32	958,737.32
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	37,723.83	90,213.20	90,213.20
Total Projected Indirect 2016-2017 (Numerator)	446,765.49	868,524.12	868,524.12
Direct Costs	8,953,679.82	8,479,431.82	8,479,431.82
Rate for 2016-2017 **	4.99*	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 2016-2017 Indirect Cost Rates
School District 16015
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	424,863.72	2,046,193.88	2,046,193.88
2012-2013 Fixed Carry Forward	-92,141.29	-191,461.49	-191,867.94
Total Indirect Costs	517,005.01	2,237,655.37	2,238,061.82
2012-2013 Direct Costs	16,955,970.54	15,334,640.38	15,334,640.38
2014-2015 Rate	3.05*	14.59*	14.59**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	17,030,434.09	15,493,329.64	15,493,329.64
Indirect costs based on rate ** multiplied by actual direct costs	519,428.24	2,260,476.79	2,260,476.79
2014-2015 Actual Indirect Costs	428,715.35	1,965,819.80	1,965,819.80
2012-2013 Fixed Carry Forward	-92,141.29	-191,461.49	-191,867.94
Total Indirect Costs	520,856.64	2,157,281.29	2,157,687.74
Over/(Under) Recovery	-1,428.40	103,195.50	102,789.05

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	428,715.35	1,965,819.80	1,965,819.80
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-1,428.40	103,195.50	102,789.05
Total Projected Indirect 2016-2017 (Numerator)	430,143.75	1,862,624.30	1,863,030.75
Direct Costs	17,030,434.09	15,493,329.64	15,493,329.64
Rate for 2016-2017 **	2.53*	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 2016-2017 Indirect Cost Rates
School District 16050
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	275,333.00	810,208.07	810,208.07
2012-2013 Fixed Carry Forward	-14,442.29	41,974.08	46,664.65
Total Indirect Costs	289,775.29	768,233.99	763,543.42
2012-2013 Direct Costs	6,586,272.14	6,202,199.07	6,202,199.07
2014-2015 Rate	4.40*	12.39*	12.31**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,730,462.88	6,224,662.56	6,224,662.56
Indirect costs based on rate ** multiplied by actual direct costs	296,140.37	771,235.69	766,255.96
2014-2015 Actual Indirect Costs	219,318.92	725,119.24	725,119.24
2012-2013 Fixed Carry Forward	-14,442.29	41,974.08	46,664.65
Total Indirect Costs	233,761.21	683,145.16	678,454.59
Over/(Under) Recovery	62,379.16	88,090.53	87,801.37

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	219,318.92	725,119.24	725,119.24
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	62,379.16	88,090.53	87,801.37
Total Projected Indirect 2016-2017 (Numerator)	156,939.76	637,028.71	637,317.87
Direct Costs	6,730,462.88	6,224,662.56	6,224,662.56
Rate for 2016-2017 **	2.33*	10.23*	10.24**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 16070
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	13,069.06	208,567.58	208,567.58
2012-2013 Fixed Carry Forward	0.00	9,359.42	9,375.21
Total Indirect Costs	13,069.06	199,208.16	199,192.37
2012-2013 Direct Costs	2,402,459.84	2,206,961.32	2,206,961.32
2014-2015 Rate	0.54*	9.03*	9.03**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,225,362.55	2,059,696.59	2,059,696.59
Indirect costs based on rate ** multiplied by actual direct costs	12,016.96	185,990.60	185,990.60
2014-2015 Actual Indirect Costs	41,242.49	206,908.45	206,908.45
2012-2013 Fixed Carry Forward	0.00	9,359.42	9,375.21
Total Indirect Costs	41,242.49	197,549.03	197,533.24
Over/(Under) Recovery	-29,225.53	-11,558.43	-11,542.64

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	41,242.49	206,908.45	206,908.45
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-29,225.53	-11,558.43	-11,542.64
Total Projected Indirect 2016-2017 (Numerator)	70,468.02	218,466.88	218,451.09
Direct Costs	2,225,362.55	2,059,696.59	2,059,696.59
Rate for 2016-2017 **	3.17*	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 2016-2017 Indirect Cost Rates
School District 16100
Form R0418

*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	156,777.59	383,235.72	383,235.72
2012-2013 Fixed Carry Forward	2,230.89	0.00	66,409.65
Total Indirect Costs	154,546.70	383,235.72	316,826.07
2012-2013 Direct Costs	3,145,526.05	2,919,067.92	2,919,067.92
2014-2015 Rate	4.91*	13.13*	10.85**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,305,426.82	3,072,360.32	3,072,360.32
Indirect costs based on rate ** multiplied by actual direct costs	162,296.46	403,400.91	333,351.09
2014-2015 Actual Indirect Costs	151,297.05	384,363.55	384,363.55
2012-2013 Fixed Carry Forward	2,230.89	0.00	66,409.65
Total Indirect Costs	149,066.16	384,363.55	317,953.90
Over/(Under) Recovery	13,230.30	19,037.36	15,397.19

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	151,297.05	384,363.55	384,363.55
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	13,230.30	19,037.36	15,397.19
Total Projected Indirect 2016-2017 (Numerator)	138,066.75	365,326.19	368,966.36
Direct Costs	3,305,426.82	3,072,360.32	3,072,360.32
Rate for 2016-2017 **	4.18*	11.89*	12.01**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 17000
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,383,768.18	1,840,966.47	1,840,966.47
2012-2013 Fixed Carry Forward	-294,272.94	0.00	-237,917.94
Total Indirect Costs	1,678,041.12	1,840,966.47	2,078,884.41
2012-2013 Direct Costs	8,028,704.81	7,571,506.52	7,571,506.52
2014-2015 Rate	20.90*	24.31*	27.46**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	8,217,156.99	7,748,518.54	7,748,518.54
Indirect costs based on rate ** multiplied by actual direct costs	1,232,573.55	1,162,277.78	1,937,129.64
2014-2015 Actual Indirect Costs	1,440,497.94	1,909,136.39	1,909,136.39
2012-2013 Fixed Carry Forward	-294,272.94	0.00	-237,917.94
Total Indirect Costs	1,734,770.88	1,909,136.39	2,147,054.33
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,440,497.94	1,909,136.39	1,909,136.39
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	1,440,497.94	1,909,136.39	1,909,136.39
Direct Costs	8,217,156.99	7,748,518.54	7,748,518.54
Rate for 2016-2017 **	17.53*	24.64*	24.64**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 17010
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	802,205.01	3,100,082.75	3,100,082.75
2012-2013 Fixed Carry Forward	-18,284.62	0.00	477,342.14
Total Indirect Costs	820,489.63	3,100,082.75	2,622,740.61
2012-2013 Direct Costs	20,444,674.55	18,146,796.81	18,146,796.81
2014-2015 Rate	4.01*	17.08*	14.45**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	20,202,661.14	17,582,247.51	17,582,247.51
Indirect costs based on rate ** multiplied by actual direct costs	810,126.71	2,637,337.13	2,540,634.77
2014-2015 Actual Indirect Costs	845,039.47	3,485,705.37	3,485,705.37
2012-2013 Fixed Carry Forward	-18,284.62	0.00	477,342.14
Total Indirect Costs	863,324.09	3,485,705.37	3,008,363.23
Over/(Under) Recovery	-53,197.38	0.00	-467,728.46

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	845,039.47	3,485,705.37	3,485,705.37
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-53,197.38	0.00	-467,728.46
Total Projected Indirect 2016-2017 (Numerator)	898,236.85	3,485,705.37	3,953,433.83
Direct Costs	20,202,661.14	17,582,247.51	17,582,247.51
Rate for 2016-2017 **	4.45*	19.83*	22.49**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	104,438.41	432,467.55	432,467.55
2012-2013 Fixed Carry Forward	2,907.06	0.00	-289.12
Total Indirect Costs	101,531.35	432,467.55	432,756.67
2012-2013 Direct Costs	2,731,411.89	2,403,382.75	2,403,382.75
2014-2015 Rate	3.72*	17.99*	18.01**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,046,011.87	2,772,318.18	2,772,318.18
Indirect costs based on rate ** multiplied by actual direct costs	113,311.64	415,847.73	499,294.50
2014-2015 Actual Indirect Costs	87,118.45	360,812.14	360,812.14
2012-2013 Fixed Carry Forward	2,907.06	0.00	-289.12
Total Indirect Costs	84,211.39	360,812.14	361,101.26
Over/(Under) Recovery	29,100.25	0.00	138,193.24

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	87,118.45	360,812.14	360,812.14
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	29,100.25	0.00	138,193.24
Total Projected Indirect 2016-2017 (Numerator)	58,018.20	360,812.14	222,618.90
Direct Costs	3,046,011.87	2,772,318.18	2,772,318.18
Rate for 2016-2017 **	1.90*	13.01*	8.03**

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

Michigan Department of Education
Carry Forward Calculation
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School District 17090
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*** Final ***

Pickford Public Schools
333 S Pleasant Street
Pickford, MI 49774

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	83,336.53	466,987.75	466,987.75
2012-2013 Fixed Carry Forward	-21,513.34	-38,072.57	-38,072.57
Total Indirect Costs	104,849.87	505,060.32	505,060.32
2012-2013 Direct Costs	6,075,479.05	5,691,827.83	5,691,827.83
2014-2015 Rate	1.73*	8.87*	8.87**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,660,682.64	5,339,259.22	5,339,259.22
Indirect costs based on rate ** multiplied by actual direct costs	97,929.81	473,592.29	473,592.29
2014-2015 Actual Indirect Costs	176,430.03	497,853.45	497,853.45
2012-2013 Fixed Carry Forward	-21,513.34	-38,072.57	-38,072.57
Total Indirect Costs	197,943.37	535,926.02	535,926.02
Over/(Under) Recovery	-100,013.56	-62,333.73	-62,333.73

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	176,430.03	497,853.45	497,853.45
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-100,013.56	-62,333.73	-62,333.73
Total Projected Indirect 2016-2017 (Numerator)	276,443.59	560,187.18	560,187.18
Direct Costs	5,660,682.64	5,339,259.22	5,339,259.22
Rate for 2016-2017 **	4.88*	10.49*	10.49**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 17110
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	306,333.46	985,320.66	985,320.66
2012-2013 Fixed Carry Forward	4,564.94	0.00	156,851.52
Total Indirect Costs	301,768.52	985,320.66	828,469.14
2012-2013 Direct Costs	7,158,306.86	6,479,319.66	6,479,319.66
2014-2015 Rate	4.22*	15.21*	12.79**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,040,382.63	5,416,333.42	5,416,333.42
Indirect costs based on rate ** multiplied by actual direct costs	254,904.15	812,450.01	692,749.04
2014-2015 Actual Indirect Costs	352,042.40	976,091.61	976,091.61
2012-2013 Fixed Carry Forward	4,564.94	0.00	156,851.52
Total Indirect Costs	347,477.46	976,091.61	819,240.09
Over/(Under) Recovery	-92,573.31	0.00	-126,491.05

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	352,042.40	976,091.61	976,091.61
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-92,573.31	0.00	-126,491.05
Total Projected Indirect 2016-2017 (Numerator)	444,615.71	976,091.61	1,102,582.66
Direct Costs	6,040,382.63	5,416,333.42	5,416,333.42
Rate for 2016-2017 **	7.36*	18.02*	20.36**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 17140
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*** Final ***

Brimley Area Schools
7134 SOUTH M 221
BRIMLEY, MI 49715

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	255,408.11	772,125.15	772,125.15
2012-2013 Fixed Carry Forward	14,936.19	0.00	-89,764.82
Total Indirect Costs	240,471.92	772,125.15	861,889.97
2012-2013 Direct Costs	4,832,721.69	4,316,004.65	4,316,004.65
2014-2015 Rate	4.98*	17.89*	19.97**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,329,573.66	4,831,490.61	4,831,490.61
Indirect costs based on rate ** multiplied by actual direct costs	265,412.77	724,723.59	964,848.67
2014-2015 Actual Indirect Costs	319,910.96	817,994.01	817,994.01
2012-2013 Fixed Carry Forward	14,936.19	0.00	-89,764.82
Total Indirect Costs	304,974.77	817,994.01	907,758.83
Over/(Under) Recovery	-39,562.00	0.00	57,089.84

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	319,910.96	817,994.01	817,994.01
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-39,562.00	0.00	57,089.84
Total Projected Indirect 2016-2017 (Numerator)	359,472.96	817,994.01	760,904.17
Direct Costs	5,329,573.66	4,831,490.61	4,831,490.61
Rate for 2016-2017 **	6.74*	16.93*	15.75**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 17160
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	56,240.96	371,733.93	371,733.93
2012-2013 Fixed Carry Forward	-41,875.07	0.00	0.00
Total Indirect Costs	98,116.03	371,733.93	371,733.93
2012-2013 Direct Costs	990,502.49	675,009.52	675,009.52
2014-2015 Rate	9.91*	55.07*	55.07**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,006,158.83	724,768.26	724,768.26
Indirect costs based on rate ** multiplied by actual direct costs	99,710.34	108,715.24	181,192.07
2014-2015 Actual Indirect Costs	46,101.07	327,491.64	327,491.64
2012-2013 Fixed Carry Forward	-41,875.07	0.00	0.00
Total Indirect Costs	87,976.14	327,491.64	327,491.64
Over/(Under) Recovery	11,734.20	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	46,101.07	327,491.64	327,491.64
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	11,734.20	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	34,366.87	327,491.64	327,491.64
Direct Costs	1,006,158.83	724,768.26	724,768.26
Rate for 2016-2017 **	3.42*	45.19*	45.19**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	694,814.05	1,470,242.66	1,470,242.66
2012-2013 Fixed Carry Forward	-104,164.67	0.00	46,169.07
Total Indirect Costs	798,978.72	1,470,242.66	1,424,073.59
2012-2013 Direct Costs	7,506,062.11	6,730,633.50	6,730,633.50
2014-2015 Rate	10.64*	21.84*	21.16**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	7,770,995.52	6,924,812.87	6,924,812.87
Indirect costs based on rate ** multiplied by actual direct costs	826,833.92	1,038,721.93	1,465,290.40
2014-2015 Actual Indirect Costs	666,212.08	1,512,394.73	1,512,394.73
2012-2013 Fixed Carry Forward	-104,164.67	0.00	46,169.07
Total Indirect Costs	770,376.75	1,512,394.73	1,466,225.66
Over/(Under) Recovery	56,457.17	0.00	-935.26

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	666,212.08	1,512,394.73	1,512,394.73
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	56,457.17	0.00	-935.26
Total Projected Indirect 2016-2017 (Numerator)	609,754.91	1,512,394.73	1,513,329.99
Direct Costs	7,770,995.52	6,924,812.87	6,924,812.87
Rate for 2016-2017 **	7.85*	21.84*	21.85**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 17902
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*** Final ***

Ojibwe Charter School
11507 WEST INDUSTRIAL DR
BRIMLEY, MI 49715

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	82,369.55	199,760.33	199,760.33
2012-2013 Fixed Carry Forward	-20,337.50	0.00	-19,473.60
Total Indirect Costs	102,707.05	199,760.33	219,233.93
2012-2013 Direct Costs	1,173,968.59	1,056,577.81	1,056,577.81
2014-2015 Rate	8.75*	18.91*	20.75**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,157,577.01	1,045,769.93	1,045,769.93
Indirect costs based on rate ** multiplied by actual direct costs	101,287.99	156,865.49	216,997.26
2014-2015 Actual Indirect Costs	93,452.76	205,259.84	205,259.84
2012-2013 Fixed Carry Forward	-20,337.50	0.00	-19,473.60
Total Indirect Costs	113,790.26	205,259.84	224,733.44
Over/(Under) Recovery	-12,502.27	0.00	-7,736.18

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	93,452.76	205,259.84	205,259.84
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-12,502.27	0.00	-7,736.18
Total Projected Indirect 2016-2017 (Numerator)	105,955.03	205,259.84	212,996.02
Direct Costs	1,157,577.01	1,045,769.93	1,045,769.93
Rate for 2016-2017 **	9.15*	19.63*	20.37**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 17903
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	6,266.00	16,712.00	16,712.00
2012-2013 Fixed Carry Forward	9,815.78	41,184.53	41,184.53
Total Indirect Costs	-3,549.78	-24,472.53	-24,472.53
2012-2013 Direct Costs	672,877.65	662,431.65	662,431.65
2014-2015 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	563,406.35	547,778.35	547,778.35
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	14,790.35	30,418.35	30,418.35
2012-2013 Fixed Carry Forward	9,815.78	41,184.53	41,184.53
Total Indirect Costs	4,974.57	-10,766.18	-10,766.18
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	14,790.35	30,418.35	30,418.35
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	14,790.35	30,418.35	30,418.35
Direct Costs	563,406.35	547,778.35	547,778.35
Rate for 2016-2017 **	2.63*	5.55*	5.55**

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

Michigan Department of Education
Carry Forward Calculation
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School District 18000
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,892,517.13	2,183,384.89	2,183,384.89
2012-2013 Fixed Carry Forward	0.00	0.00	-112,054.38
Total Indirect Costs	1,892,517.13	2,183,384.89	2,295,439.27
2012-2013 Direct Costs	12,439,374.97	12,148,507.21	12,148,507.21
2014-2015 Rate	15.21*	17.97*	18.89**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	11,494,416.51	11,203,973.05	11,203,973.05
Indirect costs based on rate ** multiplied by actual direct costs	1,724,162.48	1,680,595.96	2,116,430.51
2014-2015 Actual Indirect Costs	1,963,893.75	2,254,337.21	2,254,337.21
2012-2013 Fixed Carry Forward	0.00	0.00	-112,054.38
Total Indirect Costs	1,963,893.75	2,254,337.21	2,366,391.59
Over/(Under) Recovery	0.00	0.00	-249,961.08

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,963,893.75	2,254,337.21	2,254,337.21
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-249,961.08
Total Projected Indirect 2016-2017 (Numerator)	1,963,893.75	2,254,337.21	2,504,298.29
Direct Costs	11,494,416.51	11,203,973.05	11,203,973.05
Rate for 2016-2017 **	17.09*	20.12*	22.35**

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

Michigan Department of Education
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Clare Public Schools
201 EAST STATE ST
CLARE, MI 48617

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	555,818.06	1,653,654.73	1,653,654.73
2012-2013 Fixed Carry Forward	-87,048.28	0.00	424,093.14
Total Indirect Costs	642,866.34	1,653,654.73	1,229,561.59
2012-2013 Direct Costs	13,054,091.80	11,956,255.13	11,956,255.13
2014-2015 Rate	4.92*	13.83*	10.28**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	13,035,993.02	11,914,420.86	11,914,420.86
Indirect costs based on rate ** multiplied by actual direct costs	641,370.86	1,647,764.40	1,224,802.46
2014-2015 Actual Indirect Costs	642,776.22	1,764,348.38	1,764,348.38
2012-2013 Fixed Carry Forward	-87,048.28	0.00	424,093.14
Total Indirect Costs	729,824.50	1,764,348.38	1,340,255.24
Over/(Under) Recovery	-88,453.64	-116,583.98	-115,452.78

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	642,776.22	1,764,348.38	1,764,348.38
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-88,453.64	-116,583.98	-115,452.78
Total Projected Indirect 2016-2017 (Numerator)	731,229.86	1,880,932.36	1,879,801.16
Direct Costs	13,035,993.02	11,914,420.86	11,914,420.86
Rate for 2016-2017 **	5.61*	15.79*	15.78**

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

Michigan Department of Education
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*** Final ***

Farwell Area Schools
399 E Michigan St
FARWELL, MI 48622

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	431,194.92	1,367,670.32	1,367,670.32
2012-2013 Fixed Carry Forward	59,643.96	-4,899.92	5,514.47
Total Indirect Costs	371,550.96	1,372,570.24	1,362,155.85
2012-2013 Direct Costs	12,161,931.77	11,225,456.37	11,225,456.37
2014-2015 Rate	3.06*	12.23*	12.13**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	12,255,197.85	11,316,640.60	11,316,640.60
Indirect costs based on rate ** multiplied by actual direct costs	375,009.05	1,384,025.15	1,372,708.50
2014-2015 Actual Indirect Costs	459,528.90	1,398,086.15	1,398,086.15
2012-2013 Fixed Carry Forward	59,643.96	-4,899.92	5,514.47
Total Indirect Costs	399,884.94	1,402,986.07	1,392,571.68
Over/(Under) Recovery	-24,875.89	-18,960.92	-19,863.18

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	459,528.90	1,398,086.15	1,398,086.15
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-24,875.89	-18,960.92	-19,863.18
Total Projected Indirect 2016-2017 (Numerator)	484,404.79	1,417,047.07	1,417,949.33
Direct Costs	12,255,197.85	11,316,640.60	11,316,640.60
Rate for 2016-2017 **	3.95*	12.52*	12.53**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	378,058.01	1,456,506.16	1,456,506.16
2012-2013 Fixed Carry Forward	-61,328.40	-103,584.66	-103,584.66
Total Indirect Costs	439,386.41	1,560,090.82	1,560,090.82
2012-2013 Direct Costs	13,520,962.55	12,442,514.40	12,442,514.40
2014-2015 Rate	3.25*	12.54*	12.54**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	13,760,010.52	12,637,266.48	12,637,266.48
Indirect costs based on rate ** multiplied by actual direct costs	447,200.34	1,584,713.22	1,584,713.22
2014-2015 Actual Indirect Costs	441,832.70	1,564,576.74	1,564,576.74
2012-2013 Fixed Carry Forward	-61,328.40	-103,584.66	-103,584.66
Total Indirect Costs	503,161.10	1,668,161.40	1,668,161.40
Over/(Under) Recovery	-55,960.76	-83,448.18	-83,448.18

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	441,832.70	1,564,576.74	1,564,576.74
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-55,960.76	-83,448.18	-83,448.18
Total Projected Indirect 2016-2017 (Numerator)	497,793.46	1,648,024.92	1,648,024.92
Direct Costs	13,760,010.52	12,637,266.48	12,637,266.48
Rate for 2016-2017 **	3.62*	13.04*	13.04**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 19000
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,049,587.21	1,681,680.95	1,681,680.95
2012-2013 Fixed Carry Forward	-170,966.15	-200,187.37	-199,619.85
Total Indirect Costs	1,220,553.36	1,881,868.32	1,881,300.80
2012-2013 Direct Costs	12,498,688.77	11,892,641.64	11,892,641.64
2014-2015 Rate	9.77*	15.82*	15.82**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	14,843,872.18	14,136,829.17	14,136,829.17
Indirect costs based on rate ** multiplied by actual direct costs	1,450,246.31	2,120,524.38	2,236,446.37
2014-2015 Actual Indirect Costs	1,008,645.65	1,715,688.66	1,715,688.66
2012-2013 Fixed Carry Forward	-170,966.15	-200,187.37	-199,619.85
Total Indirect Costs	1,179,611.80	1,915,876.03	1,915,308.51
Over/(Under) Recovery	270,634.51	0.00	321,137.86

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,008,645.65	1,715,688.66	1,715,688.66
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	270,634.51	0.00	321,137.86
Total Projected Indirect 2016-2017 (Numerator)	738,011.14	1,715,688.66	1,394,550.80
Direct Costs	14,843,872.18	14,136,829.17	14,136,829.17
Rate for 2016-2017 **	4.97*	12.14*	9.86**

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

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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	929,919.78	2,946,568.75	2,946,568.75
2012-2013 Fixed Carry Forward	-19,550.59	159,064.38	149,481.98
Total Indirect Costs	949,470.37	2,787,504.37	2,797,086.77
2012-2013 Direct Costs	23,734,363.20	21,717,714.23	21,717,714.23
2014-2015 Rate	4.00*	12.84*	12.88**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	25,442,724.62	23,464,327.01	23,464,327.01
Indirect costs based on rate ** multiplied by actual direct costs	1,017,708.98	3,012,819.59	3,022,205.32
2014-2015 Actual Indirect Costs	931,730.50	2,910,128.11	2,910,128.11
2012-2013 Fixed Carry Forward	-19,550.59	159,064.38	149,481.98
Total Indirect Costs	951,281.09	2,751,063.73	2,760,646.13
Over/(Under) Recovery	66,427.89	261,755.86	261,559.19

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	931,730.50	2,910,128.11	2,910,128.11
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	66,427.89	261,755.86	261,559.19
Total Projected Indirect 2016-2017 (Numerator)	865,302.61	2,648,372.25	2,648,568.92
Direct Costs	25,442,724.62	23,464,327.01	23,464,327.01
Rate for 2016-2017 **	3.40*	11.29*	11.29**

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

Michigan Department of Education
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School District 19070
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	26,646.80	358,408.31	358,408.31
2012-2013 Fixed Carry Forward	2,354.21	41,326.72	41,861.50
Total Indirect Costs	24,292.59	317,081.59	316,546.81
2012-2013 Direct Costs	4,802,733.74	4,470,972.23	4,470,972.23
2014-2015 Rate	0.51*	7.09*	7.08**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,899,755.54	4,544,141.29	4,544,141.29
Indirect costs based on rate ** multiplied by actual direct costs	24,988.75	322,179.62	321,725.20
2014-2015 Actual Indirect Costs	35,206.66	390,820.91	390,820.91
2012-2013 Fixed Carry Forward	2,354.21	41,326.72	41,861.50
Total Indirect Costs	32,852.45	349,494.19	348,959.41
Over/(Under) Recovery	-7,863.70	-27,314.57	-27,234.21

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	35,206.66	390,820.91	390,820.91
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-7,863.70	-27,314.57	-27,234.21
Total Projected Indirect 2016-2017 (Numerator)	43,070.36	418,135.48	418,055.12
Direct Costs	4,899,755.54	4,544,141.29	4,544,141.29
Rate for 2016-2017 **	0.88*	9.20*	9.20**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 19100
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	262,323.37	1,036,948.97	1,036,948.97
2012-2013 Fixed Carry Forward	-6,348.00	0.00	126,995.89
Total Indirect Costs	268,671.37	1,036,948.97	909,953.08
2012-2013 Direct Costs	8,131,633.42	7,357,007.82	7,357,007.82
2014-2015 Rate	3.30*	14.09*	12.37**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	9,121,959.92	8,211,410.68	8,211,410.68
Indirect costs based on rate ** multiplied by actual direct costs	301,024.68	1,156,987.76	1,015,751.50
2014-2015 Actual Indirect Costs	309,699.87	1,220,249.11	1,220,249.11
2012-2013 Fixed Carry Forward	-6,348.00	0.00	126,995.89
Total Indirect Costs	316,047.87	1,220,249.11	1,093,253.22
Over/(Under) Recovery	-15,023.19	-63,261.35	-77,501.72

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	309,699.87	1,220,249.11	1,220,249.11
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-15,023.19	-63,261.35	-77,501.72
Total Projected Indirect 2016-2017 (Numerator)	324,723.06	1,283,510.46	1,297,750.83
Direct Costs	9,121,959.92	8,211,410.68	8,211,410.68
Rate for 2016-2017 **	3.56*	15.63*	15.80**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	362,887.72	1,889,646.07	1,889,646.07
2012-2013 Fixed Carry Forward	40,505.13	0.00	65,682.55
Total Indirect Costs	322,382.59	1,889,646.07	1,823,963.52
2012-2013 Direct Costs	14,248,538.63	12,721,780.28	12,721,780.28
2014-2015 Rate	2.26*	14.85*	14.34**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	13,925,515.17	12,208,753.61	12,208,753.61
Indirect costs based on rate ** multiplied by actual direct costs	314,716.64	1,812,999.91	1,750,735.27
2014-2015 Actual Indirect Costs	619,957.56	2,336,719.12	2,336,719.12
2012-2013 Fixed Carry Forward	40,505.13	0.00	65,682.55
Total Indirect Costs	579,452.43	2,336,719.12	2,271,036.57
Over/(Under) Recovery	-264,735.79	-523,719.21	-520,301.30

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	619,957.56	2,336,719.12	2,336,719.12
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-264,735.79	-523,719.21	-520,301.30
Total Projected Indirect 2016-2017 (Numerator)	884,693.35	2,860,438.33	2,857,020.42
Direct Costs	13,925,515.17	12,208,753.61	12,208,753.61
Rate for 2016-2017 **	6.35*	23.43*	23.40**

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

Michigan Department of Education
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	148,199.97	692,740.97	692,740.97
2012-2013 Fixed Carry Forward	52,575.67	0.00	118,607.68
Total Indirect Costs	95,624.30	692,740.97	574,133.29
2012-2013 Direct Costs	5,420,633.89	4,876,092.89	4,876,092.89
2014-2015 Rate	1.76*	14.21*	11.77**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,586,689.32	4,987,771.32	4,987,771.32
Indirect costs based on rate ** multiplied by actual direct costs	98,325.73	708,762.30	587,060.68
2014-2015 Actual Indirect Costs	175,047.19	773,965.19	773,965.19
2012-2013 Fixed Carry Forward	52,575.67	0.00	118,607.68
Total Indirect Costs	122,471.52	773,965.19	655,357.51
Over/(Under) Recovery	-24,145.79	-65,202.89	-68,296.83

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	175,047.19	773,965.19	773,965.19
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-24,145.79	-65,202.89	-68,296.83
Total Projected Indirect 2016-2017 (Numerator)	199,192.98	839,168.08	842,262.02
Direct Costs	5,586,689.32	4,987,771.32	4,987,771.32
Rate for 2016-2017 **	3.57*	16.82*	16.89**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 19140
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,005,532.48	3,974,814.28	3,974,814.28
2012-2013 Fixed Carry Forward	-141,410.56	0.00	-98,396.66
Total Indirect Costs	1,146,943.04	3,974,814.28	4,073,210.94
2012-2013 Direct Costs	26,135,661.19	23,166,379.39	23,166,379.39
2014-2015 Rate	4.39*	17.16*	17.58**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	26,117,307.85	23,206,827.34	23,206,827.34
Indirect costs based on rate ** multiplied by actual direct costs	1,146,549.81	3,481,024.10	4,079,760.25
2014-2015 Actual Indirect Costs	1,013,002.66	3,923,483.17	3,923,483.17
2012-2013 Fixed Carry Forward	-141,410.56	0.00	-98,396.66
Total Indirect Costs	1,154,413.22	3,923,483.17	4,021,879.83
Over/(Under) Recovery	-7,863.41	0.00	57,880.42

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,013,002.66	3,923,483.17	3,923,483.17
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-7,863.41	0.00	57,880.42
Total Projected Indirect 2016-2017 (Numerator)	1,020,866.07	3,923,483.17	3,865,602.75
Direct Costs	26,117,307.85	23,206,827.34	23,206,827.34
Rate for 2016-2017 **	3.91*	16.91*	16.66**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 20015
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*** Final ***

Crawford AuSable Schools
1135 NORTH OLD 27
GRAYLING, MI 49738

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	589,615.20	1,752,987.69	1,752,987.69
2012-2013 Fixed Carry Forward	-47,414.19	169,605.45	180,927.88
Total Indirect Costs	637,029.39	1,583,382.24	1,572,059.81
2012-2013 Direct Costs	14,431,786.16	13,268,413.67	13,268,413.67
2014-2015 Rate	4.41*	11.93*	11.85**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	14,904,061.35	13,635,119.47	13,635,119.47
Indirect costs based on rate ** multiplied by actual direct costs	657,269.11	1,626,669.75	1,615,761.66
2014-2015 Actual Indirect Costs	590,109.57	1,859,051.45	1,859,051.45
2012-2013 Fixed Carry Forward	-47,414.19	169,605.45	180,927.88
Total Indirect Costs	637,523.76	1,689,446.00	1,678,123.57
Over/(Under) Recovery	19,745.35	-62,776.25	-62,361.91

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	590,109.57	1,859,051.45	1,859,051.45
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	19,745.35	-62,776.25	-62,361.91
Total Projected Indirect 2016-2017 (Numerator)	570,364.22	1,921,827.70	1,921,413.36
Direct Costs	14,904,061.35	13,635,119.47	13,635,119.47
Rate for 2016-2017 **	3.83*	14.09*	14.09**

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

Michigan Department of Education
Carry Forward Calculation
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School District 21000
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	630,629.64	1,114,689.84	1,114,689.84
2012-2013 Fixed Carry Forward	95,072.51	116,830.31	116,669.66
Total Indirect Costs	535,557.13	997,859.53	998,020.18
2012-2013 Direct Costs	9,647,673.98	9,163,613.78	9,163,613.78
2014-2015 Rate	5.55*	10.89*	10.89**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	8,521,017.99	8,085,429.37	8,085,429.37
Indirect costs based on rate ** multiplied by actual direct costs	472,916.50	880,503.26	880,503.26
2014-2015 Actual Indirect Costs	641,670.73	1,077,259.35	1,077,259.35
2012-2013 Fixed Carry Forward	95,072.51	116,830.31	116,669.66
Total Indirect Costs	546,598.22	960,429.04	960,589.69
Over/(Under) Recovery	-73,681.72	-79,925.78	-80,086.43

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	641,670.73	1,077,259.35	1,077,259.35
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-73,681.72	-79,925.78	-80,086.43
Total Projected Indirect 2016-2017 (Numerator)	715,352.45	1,157,185.13	1,157,345.78
Direct Costs	8,521,017.99	8,085,429.37	8,085,429.37
Rate for 2016-2017 **	8.40*	14.31*	14.31**

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

Michigan Department of Education
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*** Final ***

Escanaba Area Public Schools
1500 LUDINGTON ST
ESCANABA, MI 49829

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	479,501.81	2,150,936.31	2,150,936.31
2012-2013 Fixed Carry Forward	-10,228.71	59,079.11	59,079.11
Total Indirect Costs	489,730.52	2,091,857.20	2,091,857.20
2012-2013 Direct Costs	21,467,858.44	19,796,423.94	19,796,423.94
2014-2015 Rate	2.28*	10.57*	10.57**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	21,937,773.99	20,369,872.13	20,369,872.13
Indirect costs based on rate ** multiplied by actual direct costs	500,181.25	2,153,095.48	2,153,095.48
2014-2015 Actual Indirect Costs	550,889.91	2,118,791.77	2,118,791.77
2012-2013 Fixed Carry Forward	-10,228.71	59,079.11	59,079.11
Total Indirect Costs	561,118.62	2,059,712.66	2,059,712.66
Over/(Under) Recovery	-60,937.37	93,382.82	93,382.82

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	550,889.91	2,118,791.77	2,118,791.77
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-60,937.37	93,382.82	93,382.82
Total Projected Indirect 2016-2017 (Numerator)	611,827.28	2,025,408.95	2,025,408.95
Direct Costs	21,937,773.99	20,369,872.13	20,369,872.13
Rate for 2016-2017 **	2.79*	9.94*	9.94**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	159,194.78	1,311,913.29	1,311,913.29
2012-2013 Fixed Carry Forward	169,304.41	106,948.14	106,948.14
Total Indirect Costs	-10,109.63	1,204,965.15	1,204,965.15
2012-2013 Direct Costs	12,069,771.90	10,917,053.39	10,917,053.39
2014-2015 Rate	0.00*	11.04*	11.04**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	12,726,132.45	11,509,552.88	11,509,552.88
Indirect costs based on rate ** multiplied by actual direct costs	0.00	1,270,654.64	1,270,654.64
2014-2015 Actual Indirect Costs	216,733.67	1,433,313.24	1,433,313.24
2012-2013 Fixed Carry Forward	169,304.41	106,948.14	106,948.14
Total Indirect Costs	47,429.26	1,326,365.10	1,326,365.10
Over/(Under) Recovery	0.00	-55,710.46	-55,710.46

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	216,733.67	1,433,313.24	1,433,313.24
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-55,710.46	-55,710.46
Total Projected Indirect 2016-2017 (Numerator)	216,733.67	1,489,023.70	1,489,023.70
Direct Costs	12,726,132.45	11,509,552.88	11,509,552.88
Rate for 2016-2017 **	1.70*	12.94*	12.94**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	212,928.04	524,675.54	524,675.54
2012-2013 Fixed Carry Forward	15,588.30	0.00	45,215.27
Total Indirect Costs	197,339.74	524,675.54	479,460.27
2012-2013 Direct Costs	2,966,223.40	2,654,475.90	2,654,475.90
2014-2015 Rate	6.65*	19.77*	18.06**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,190,656.92	2,898,556.53	2,898,556.53
Indirect costs based on rate ** multiplied by actual direct costs	212,178.69	434,783.48	523,479.31
2014-2015 Actual Indirect Costs	201,753.45	493,853.84	493,853.84
2012-2013 Fixed Carry Forward	15,588.30	0.00	45,215.27
Total Indirect Costs	186,165.15	493,853.84	448,638.57
Over/(Under) Recovery	26,013.54	0.00	74,840.74

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	201,753.45	493,853.84	493,853.84
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	26,013.54	0.00	74,840.74
Total Projected Indirect 2016-2017 (Numerator)	175,739.91	493,853.84	419,013.10
Direct Costs	3,190,656.92	2,898,556.53	2,898,556.53
Rate for 2016-2017 **	5.51*	17.04*	14.46**

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

Michigan Department of Education
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	107,726.83	336,201.96	336,201.96
2012-2013 Fixed Carry Forward	-1,118.63	0.00	9,485.57
Total Indirect Costs	108,845.46	336,201.96	326,716.39
2012-2013 Direct Costs	2,263,183.15	2,034,708.02	2,034,708.02
2014-2015 Rate	4.81*	16.52*	16.06**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,282,836.22	2,019,595.48	2,019,595.48
Indirect costs based on rate ** multiplied by actual direct costs	109,804.42	302,939.32	324,347.03
2014-2015 Actual Indirect Costs	95,272.64	358,513.38	358,513.38
2012-2013 Fixed Carry Forward	-1,118.63	0.00	9,485.57
Total Indirect Costs	96,391.27	358,513.38	349,027.81
Over/(Under) Recovery	13,413.15	0.00	-24,680.78

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	95,272.64	358,513.38	358,513.38
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	13,413.15	0.00	-24,680.78
Total Projected Indirect 2016-2017 (Numerator)	81,859.49	358,513.38	383,194.16
Direct Costs	2,282,836.22	2,019,595.48	2,019,595.48
Rate for 2016-2017 **	3.59*	17.75*	18.97**

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

Michigan Department of Education
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	247,180.31	654,253.49	654,253.49
2012-2013 Fixed Carry Forward	-86,608.96	-119,699.91	-124,535.11
Total Indirect Costs	333,789.27	773,953.40	778,788.60
2012-2013 Direct Costs	5,324,769.45	4,917,696.27	4,917,696.27
2014-2015 Rate	6.27*	15.74*	15.84**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,948,050.26	5,548,786.34	5,548,786.34
Indirect costs based on rate ** multiplied by actual direct costs	372,942.75	832,317.95	878,927.76
2014-2015 Actual Indirect Costs	242,903.91	642,167.83	642,167.83
2012-2013 Fixed Carry Forward	-86,608.96	-119,699.91	-124,535.11
Total Indirect Costs	329,512.87	761,867.74	766,702.94
Over/(Under) Recovery	43,429.88	0.00	112,224.82

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	242,903.91	642,167.83	642,167.83
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	43,429.88	0.00	112,224.82
Total Projected Indirect 2016-2017 (Numerator)	199,474.03	642,167.83	529,943.01
Direct Costs	5,948,050.26	5,548,786.34	5,548,786.34
Rate for 2016-2017 **	3.35*	11.57*	9.55**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	76,078.19	284,500.44	284,500.44
2012-2013 Fixed Carry Forward	-1,809.03	0.00	-36,978.87
Total Indirect Costs	77,887.22	284,500.44	321,479.31
2012-2013 Direct Costs	1,762,266.15	1,553,843.90	1,553,843.90
2014-2015 Rate	4.42*	18.31*	20.69**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,897,514.44	1,688,044.47	1,688,044.47
Indirect costs based on rate ** multiplied by actual direct costs	83,870.14	253,206.67	349,256.40
2014-2015 Actual Indirect Costs	88,170.90	297,640.87	297,640.87
2012-2013 Fixed Carry Forward	-1,809.03	0.00	-36,978.87
Total Indirect Costs	89,979.93	297,640.87	334,619.74
Over/(Under) Recovery	-6,109.79	0.00	14,636.66

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	88,170.90	297,640.87	297,640.87
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-6,109.79	0.00	14,636.66
Total Projected Indirect 2016-2017 (Numerator)	94,280.69	297,640.87	283,004.21
Direct Costs	1,897,514.44	1,688,044.47	1,688,044.47
Rate for 2016-2017 **	4.97*	17.63*	16.77**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 22000
Form R0418

*** Final ***

Dickinson-Iron ISD
1074 PYLE DR
KINGSFORD, MI 49802

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,104,385.47	1,416,362.86	1,416,362.86
2012-2013 Fixed Carry Forward	-111,803.57	0.00	-105,252.44
Total Indirect Costs	1,216,189.04	1,416,362.86	1,521,615.30
2012-2013 Direct Costs	8,857,924.76	8,545,947.37	8,545,947.37
2014-2015 Rate	13.73*	16.57*	17.81**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	8,890,830.79	8,570,797.45	8,570,797.45
Indirect costs based on rate ** multiplied by actual direct costs	1,220,711.07	1,285,619.62	1,526,459.03
2014-2015 Actual Indirect Costs	1,176,250.07	1,496,283.41	1,496,283.41
2012-2013 Fixed Carry Forward	-111,803.57	0.00	-105,252.44
Total Indirect Costs	1,288,053.64	1,496,283.41	1,601,535.85
Over/(Under) Recovery	-67,342.57	0.00	-75,076.82

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,176,250.07	1,496,283.41	1,496,283.41
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-67,342.57	0.00	-75,076.82
Total Projected Indirect 2016-2017 (Numerator)	1,243,592.64	1,496,283.41	1,571,360.23
Direct Costs	8,890,830.79	8,570,797.45	8,570,797.45
Rate for 2016-2017 **	13.99*	17.46*	18.33**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 22010
Form R0418

*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	425,669.44	1,390,782.84	1,390,782.84
2012-2013 Fixed Carry Forward	-62,555.88	0.00	73,277.99
Total Indirect Costs	488,225.32	1,390,782.84	1,317,504.85
2012-2013 Direct Costs	9,552,456.20	8,587,342.80	8,587,342.80
2014-2015 Rate	5.11*	16.20*	15.34**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	8,448,842.70	7,513,388.13	7,513,388.13
Indirect costs based on rate ** multiplied by actual direct costs	431,735.86	1,127,008.22	1,152,553.74
2014-2015 Actual Indirect Costs	635,133.91	1,570,588.48	1,570,588.48
2012-2013 Fixed Carry Forward	-62,555.88	0.00	73,277.99
Total Indirect Costs	697,689.79	1,570,588.48	1,497,310.49
Over/(Under) Recovery	-265,953.93	0.00	-344,756.75

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	635,133.91	1,570,588.48	1,570,588.48
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-265,953.93	0.00	-344,756.75
Total Projected Indirect 2016-2017 (Numerator)	901,087.84	1,570,588.48	1,915,345.23
Direct Costs	8,448,842.70	7,513,388.13	7,513,388.13
Rate for 2016-2017 **	10.67*	20.90*	25.49**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 22025
Form R0418

*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	168,892.89	788,479.64	788,479.64
2012-2013 Fixed Carry Forward	23,207.09	-87,164.74	-83,261.08
Total Indirect Costs	145,685.80	875,644.38	871,740.72
2012-2013 Direct Costs	6,060,354.03	5,440,767.28	5,440,767.28
2014-2015 Rate	2.40*	16.09*	16.02**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,339,782.13	5,766,231.21	5,766,231.21
Indirect costs based on rate ** multiplied by actual direct costs	152,154.77	864,934.68	923,750.24
2014-2015 Actual Indirect Costs	340,221.59	913,772.51	913,772.51
2012-2013 Fixed Carry Forward	23,207.09	-87,164.74	-83,261.08
Total Indirect Costs	317,014.50	1,000,937.25	997,033.59
Over/(Under) Recovery	-164,859.73	0.00	-73,283.35

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	340,221.59	913,772.51	913,772.51
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-164,859.73	0.00	-73,283.35
Total Projected Indirect 2016-2017 (Numerator)	505,081.32	913,772.51	987,055.86
Direct Costs	6,339,782.13	5,766,231.21	5,766,231.21
Rate for 2016-2017 **	7.97*	15.85*	17.12**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 22030
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	606,299.61	1,770,193.82	1,770,193.82
2012-2013 Fixed Carry Forward	45,570.80	0.00	121,965.59
Total Indirect Costs	560,728.81	1,770,193.82	1,648,228.23
2012-2013 Direct Costs	13,771,761.30	12,607,867.09	12,607,867.09
2014-2015 Rate	4.07*	14.04*	13.07**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	15,069,413.01	13,845,459.96	13,845,459.96
Indirect costs based on rate ** multiplied by actual direct costs	613,325.11	1,943,902.58	1,809,601.62
2014-2015 Actual Indirect Costs	727,449.13	1,951,402.18	1,951,402.18
2012-2013 Fixed Carry Forward	45,570.80	0.00	121,965.59
Total Indirect Costs	681,878.33	1,951,402.18	1,829,436.59
Over/(Under) Recovery	-68,553.22	-7,499.60	-19,834.97

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	727,449.13	1,951,402.18	1,951,402.18
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-68,553.22	-7,499.60	-19,834.97
Total Projected Indirect 2016-2017 (Numerator)	796,002.35	1,958,901.78	1,971,237.15
Direct Costs	15,069,413.01	13,845,459.96	13,845,459.96
Rate for 2016-2017 **	5.28*	14.15*	14.24**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 22045
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	124,050.36	458,209.64	458,209.64
2012-2013 Fixed Carry Forward	-13,555.42	0.00	-51,747.91
Total Indirect Costs	137,605.78	458,209.64	509,957.55
2012-2013 Direct Costs	2,467,636.44	2,133,477.16	2,133,477.16
2014-2015 Rate	5.58*	21.48*	23.90**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,513,114.66	2,168,978.01	2,168,978.01
Indirect costs based on rate ** multiplied by actual direct costs	140,231.80	325,346.70	518,385.74
2014-2015 Actual Indirect Costs	124,642.16	468,778.81	468,778.81
2012-2013 Fixed Carry Forward	-13,555.42	0.00	-51,747.91
Total Indirect Costs	138,197.58	468,778.81	520,526.72
Over/(Under) Recovery	2,034.22	0.00	-2,140.98

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	124,642.16	468,778.81	468,778.81
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	2,034.22	0.00	-2,140.98
Total Projected Indirect 2016-2017 (Numerator)	122,607.94	468,778.81	470,919.79
Direct Costs	2,513,114.66	2,168,978.01	2,168,978.01
Rate for 2016-2017 **	4.88*	21.61*	21.71**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 23000
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*** Final ***

Eaton RESA
1790 PACKARD HWY
CHARLOTTE, MI 48813

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,710,971.80	2,193,836.83	2,193,836.83
2012-2013 Fixed Carry Forward	-182,646.91	-232,484.40	-232,484.40
Total Indirect Costs	1,893,618.71	2,426,321.23	2,426,321.23
2012-2013 Direct Costs	21,519,172.22	21,036,307.19	21,036,307.19
2014-2015 Rate	8.80*	11.53*	11.53**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	15,172,219.69	14,777,087.82	14,777,087.82
Indirect costs based on rate ** multiplied by actual direct costs	1,335,155.33	1,703,798.23	1,703,798.23
2014-2015 Actual Indirect Costs	1,542,653.81	2,004,673.68	2,004,673.68
2012-2013 Fixed Carry Forward	-182,646.91	-232,484.40	-232,484.40
Total Indirect Costs	1,725,300.72	2,237,158.08	2,237,158.08
Over/(Under) Recovery	-390,145.39	-533,359.85	-533,359.85

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,542,653.81	2,004,673.68	2,004,673.68
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-390,145.39	-533,359.85	-533,359.85
Total Projected Indirect 2016-2017 (Numerator)	1,932,799.20	2,538,033.53	2,538,033.53
Direct Costs	15,172,219.69	14,777,087.82	14,777,087.82
Rate for 2016-2017 **	12.74*	17.18*	17.18**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Bellevue Community Schools
201 WEST ST
BELLEVUE, MI 49021

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	178,476.53	967,226.31	967,226.31
2012-2013 Fixed Carry Forward	42,396.58	0.00	36,190.34
Total Indirect Costs	136,079.95	967,226.31	931,035.97
2012-2013 Direct Costs	5,268,792.04	4,480,042.26	4,480,042.26
2014-2015 Rate	2.58*	21.59*	20.78**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,419,426.74	4,605,639.69	4,605,639.69
Indirect costs based on rate ** multiplied by actual direct costs	139,821.21	690,845.95	957,051.93
2014-2015 Actual Indirect Costs	178,893.06	992,680.11	992,680.11
2012-2013 Fixed Carry Forward	42,396.58	0.00	36,190.34
Total Indirect Costs	136,496.48	992,680.11	956,489.77
Over/(Under) Recovery	3,324.73	0.00	562.16

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	178,893.06	992,680.11	992,680.11
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	3,324.73	0.00	562.16
Total Projected Indirect 2016-2017 (Numerator)	175,568.33	992,680.11	992,117.95
Direct Costs	5,419,426.74	4,605,639.69	4,605,639.69
Rate for 2016-2017 **	3.24*	21.55*	21.54**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Charlotte Public Schools
378 STATE ST
CHARLOTTE, MI 48813

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	437,460.53	2,616,100.46	2,616,100.46
2012-2013 Fixed Carry Forward	-57,237.30	-95,874.85	17,580.60
Total Indirect Costs	494,697.83	2,711,975.31	2,598,519.86
2012-2013 Direct Costs	23,268,394.02	21,089,754.09	21,089,754.09
2014-2015 Rate	2.13*	12.86*	12.32**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	23,896,169.44	21,430,910.56	21,430,910.56
Indirect costs based on rate ** multiplied by actual direct costs	508,988.41	2,756,015.10	2,640,288.18
2014-2015 Actual Indirect Costs	944,600.54	3,409,859.42	3,409,859.42
2012-2013 Fixed Carry Forward	-57,237.30	-95,874.85	17,580.60
Total Indirect Costs	1,001,837.84	3,505,734.27	3,392,278.82
Over/(Under) Recovery	-492,849.43	-749,719.17	-751,990.64

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	944,600.54	3,409,859.42	3,409,859.42
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-492,849.43	-749,719.17	-751,990.64
Total Projected Indirect 2016-2017 (Numerator)	1,437,449.97	4,159,578.59	4,161,850.06
Direct Costs	23,896,169.44	21,430,910.56	21,430,910.56
Rate for 2016-2017 **	6.02*	19.41*	19.42**

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

Michigan Department of Education
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*** Final ***

Eaton Rapids Public Schools
912 GREYHOUND DR
EATON RAPIDS, MI 48827

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	509,005.23	2,257,257.91	2,257,257.91
2012-2013 Fixed Carry Forward	176,893.77	357,374.91	358,263.72
Total Indirect Costs	332,111.46	1,899,883.00	1,898,994.19
2012-2013 Direct Costs	23,133,440.50	21,385,187.82	21,385,187.82
2014-2015 Rate	1.44*	8.88*	8.88**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	22,616,958.62	20,897,744.72	20,897,744.72
Indirect costs based on rate ** multiplied by actual direct costs	325,684.20	1,855,719.73	1,855,719.73
2014-2015 Actual Indirect Costs	687,403.25	2,406,617.15	2,406,617.15
2012-2013 Fixed Carry Forward	176,893.77	357,374.91	358,263.72
Total Indirect Costs	510,509.48	2,049,242.24	2,048,353.43
Over/(Under) Recovery	-184,825.28	-193,522.51	-192,633.70

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	687,403.25	2,406,617.15	2,406,617.15
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-184,825.28	-193,522.51	-192,633.70
Total Projected Indirect 2016-2017 (Numerator)	872,228.53	2,600,139.66	2,599,250.85
Direct Costs	22,616,958.62	20,897,744.72	20,897,744.72
Rate for 2016-2017 **	3.86*	12.44*	12.44**

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

Michigan Department of Education
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*** Final ***

Grand Ledge Public Schools
220 LAMSON ST
GRAND LEDGE, MI 48837

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,445,942.07	5,490,817.90	5,490,817.90
2012-2013 Fixed Carry Forward	-163,260.36	122,361.99	78,065.19
Total Indirect Costs	1,609,202.43	5,368,455.91	5,412,752.71
2012-2013 Direct Costs	43,518,714.73	39,473,838.90	39,473,838.90
2014-2015 Rate	3.70*	13.60*	13.71**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	45,869,577.04	42,022,576.72	42,022,576.72
Indirect costs based on rate ** multiplied by actual direct costs	1,697,174.35	5,715,070.43	5,761,295.27
2014-2015 Actual Indirect Costs	1,472,568.80	5,319,569.12	5,319,569.12
2012-2013 Fixed Carry Forward	-163,260.36	122,361.99	78,065.19
Total Indirect Costs	1,635,829.16	5,197,207.13	5,241,503.93
Over/(Under) Recovery	61,345.19	517,863.30	519,791.34

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,472,568.80	5,319,569.12	5,319,569.12
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	61,345.19	517,863.30	519,791.34
Total Projected Indirect 2016-2017 (Numerator)	1,411,223.61	4,801,705.82	4,799,777.78
Direct Costs	45,869,577.04	42,022,576.72	42,022,576.72
Rate for 2016-2017 **	3.08*	11.43*	11.42**

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

Michigan Department of Education
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*** Final ***

Maple Valley Schools
11090 NASHVILLE HWY
VERMONTVILLE, MI 49096

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	352,878.25	1,358,216.47	1,358,216.47
2012-2013 Fixed Carry Forward	-5,082.31	86,146.67	86,985.58
Total Indirect Costs	357,960.56	1,272,069.80	1,271,230.89
2012-2013 Direct Costs	10,707,006.91	9,701,668.69	9,701,668.69
2014-2015 Rate	3.34*	13.11*	13.10**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	9,812,175.77	8,920,904.36	8,920,904.36
Indirect costs based on rate ** multiplied by actual direct costs	327,726.67	1,169,530.56	1,168,638.47
2014-2015 Actual Indirect Costs	598,321.19	1,489,592.60	1,489,592.60
2012-2013 Fixed Carry Forward	-5,082.31	86,146.67	86,985.58
Total Indirect Costs	603,403.50	1,403,445.93	1,402,607.02
Over/(Under) Recovery	-275,676.83	-233,915.37	-233,968.55

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	598,321.19	1,489,592.60	1,489,592.60
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-275,676.83	-233,915.37	-233,968.55
Total Projected Indirect 2016-2017 (Numerator)	873,998.02	1,723,507.97	1,723,561.15
Direct Costs	9,812,175.77	8,920,904.36	8,920,904.36
Rate for 2016-2017 **	8.91*	19.32*	19.32**

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

Michigan Department of Education
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*** Final ***

Olivet Community Schools
255 FIRST ST
OLIVET, MI 49076

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	423,496.35	1,306,557.84	1,306,557.84
2012-2013 Fixed Carry Forward	-48,291.49	24,852.58	25,426.07
Total Indirect Costs	471,787.84	1,281,705.26	1,281,131.77
2012-2013 Direct Costs	12,423,513.79	11,540,452.30	11,540,452.30
2014-2015 Rate	3.80*	11.11*	11.10**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	13,288,241.52	12,251,387.99	12,251,387.99
Indirect costs based on rate ** multiplied by actual direct costs	504,953.18	1,361,129.21	1,359,904.07
2014-2015 Actual Indirect Costs	389,869.39	1,426,722.92	1,426,722.92
2012-2013 Fixed Carry Forward	-48,291.49	24,852.58	25,426.07
Total Indirect Costs	438,160.88	1,401,870.34	1,401,296.85
Over/(Under) Recovery	66,792.30	-40,741.13	-41,392.78

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	389,869.39	1,426,722.92	1,426,722.92
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	66,792.30	-40,741.13	-41,392.78
Total Projected Indirect 2016-2017 (Numerator)	323,077.09	1,467,464.05	1,468,115.70
Direct Costs	13,288,241.52	12,251,387.99	12,251,387.99
Rate for 2016-2017 **	2.43*	11.98*	11.98**

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

Michigan Department of Education
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*** Final ***

Potterville Public Schools
420 NORTH HIGH ST
POTTERVILLE, MI 48876

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	248,740.65	991,833.20	991,833.20
2012-2013 Fixed Carry Forward	-56,641.91	-72,808.06	-72,808.06
Total Indirect Costs	305,382.56	1,064,641.26	1,064,641.26
2012-2013 Direct Costs	8,318,632.23	7,575,539.68	7,575,539.68
2014-2015 Rate	3.67*	14.05*	14.05**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	8,216,672.91	7,404,732.82	7,404,732.82
Indirect costs based on rate ** multiplied by actual direct costs	301,551.90	1,040,364.96	1,040,364.96
2014-2015 Actual Indirect Costs	331,334.03	1,143,274.12	1,143,274.12
2012-2013 Fixed Carry Forward	-56,641.91	-72,808.06	-72,808.06
Total Indirect Costs	387,975.94	1,216,082.18	1,216,082.18
Over/(Under) Recovery	-86,424.04	-175,717.22	-175,717.22

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	331,334.03	1,143,274.12	1,143,274.12
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-86,424.04	-175,717.22	-175,717.22
Total Projected Indirect 2016-2017 (Numerator)	417,758.07	1,318,991.34	1,318,991.34
Direct Costs	8,216,672.91	7,404,732.82	7,404,732.82
Rate for 2016-2017 **	5.08*	17.81*	17.81**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 23490
Form R0418

*** Final ***

Oneida Township S/D #3
8981 ONEIDA RD
GRAND LEDGE, MI 48837

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	0.00	10,531.20	10,531.20
2012-2013 Fixed Carry Forward	6,630.51	0.00	9,475.15
Total Indirect Costs	-6,630.51	10,531.20	1,056.05
2012-2013 Direct Costs	128,968.68	118,437.48	118,437.48
2014-2015 Rate	0.00*	8.89*	0.89**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	153,024.04	138,140.99	138,140.99
Indirect costs based on rate ** multiplied by actual direct costs	0.00	12,280.73	1,229.45
2014-2015 Actual Indirect Costs	100.00	14,983.05	14,983.05
2012-2013 Fixed Carry Forward	6,630.51	0.00	9,475.15
Total Indirect Costs	-6,530.51	14,983.05	5,507.90
Over/(Under) Recovery	0.00	-2,702.32	-4,278.45

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	100.00	14,983.05	14,983.05
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-2,702.32	-4,278.45
Total Projected Indirect 2016-2017 (Numerator)	100.00	17,685.37	19,261.50
Direct Costs	153,024.04	138,140.99	138,140.99
Rate for 2016-2017 **	0.07*	12.80*	13.94**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 23900
Form R0418

*** Final ***

LifeTech Academy
3101 TECHNOLOGY BLVD STE A
LANSING, MI 48910

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	616,481.00	547,278.00	547,278.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	11,138.00	80,341.00	80,341.00
Total Indirect Costs	11,138.00	80,341.00	80,341.00
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	11,138.00	80,341.00	80,341.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	11,138.00	80,341.00	80,341.00
Direct Costs	616,481.00	547,278.00	547,278.00
Rate for 2016-2017 **	1.81*	14.68*	14.68**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 23901
Form R0418

*** Final ***

Island City Academy
6421 CLINTON RD
EATON RAPIDS, MI 48827

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	2,577.54	125,680.64	125,680.64
2012-2013 Fixed Carry Forward	15,773.50	23,619.78	23,619.78
Total Indirect Costs	-13,195.96	102,060.86	102,060.86
2012-2013 Direct Costs	1,407,796.19	1,284,693.09	1,284,693.09
2014-2015 Rate	0.00*	7.94*	7.94**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,584,242.49	1,476,374.63	1,476,374.63
Indirect costs based on rate ** multiplied by actual direct costs	0.00	117,224.15	117,224.15
2014-2015 Actual Indirect Costs	20.41	107,888.27	107,888.27
2012-2013 Fixed Carry Forward	15,773.50	23,619.78	23,619.78
Total Indirect Costs	-15,753.09	84,268.49	84,268.49
Over/(Under) Recovery	0.00	32,955.66	32,955.66

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	20.41	107,888.27	107,888.27
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	32,955.66	32,955.66
Total Projected Indirect 2016-2017 (Numerator)	20.41	74,932.61	74,932.61
Direct Costs	1,584,242.49	1,476,374.63	1,476,374.63
Rate for 2016-2017 **	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 2016-2017 Indirect Cost Rates
School District 23902
Form R0418

*** Final ***

Relevant Academy of Eaton County
512 E LOVETT ST
CHARLOTTE, MI 48813

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	37,658.72	85,993.00	85,993.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	37,658.72	85,993.00	85,993.00
2012-2013 Direct Costs	998,412.97	950,078.69	950,078.69
2014-2015 Rate	3.77*	9.05*	9.05**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	776,623.09	740,869.63	740,869.63
Indirect costs based on rate ** multiplied by actual direct costs	29,278.69	67,048.70	67,048.70
2014-2015 Actual Indirect Costs	13,380.51	49,133.97	49,133.97
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	13,380.51	49,133.97	49,133.97
Over/(Under) Recovery	15,898.18	17,914.73	17,914.73

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	13,380.51	49,133.97	49,133.97
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	15,898.18	17,914.73	17,914.73
Total Projected Indirect 2016-2017 (Numerator)	-2,517.67	31,219.24	31,219.24
Direct Costs	776,623.09	740,869.63	740,869.63
Rate for 2016-2017 **	0.00*	4.21*	4.21**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 23903
Form R0418

*** Final ***

Insight School of Michigan
6512 CENTURION DR STE 320
LANSING, MI 48917

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,891,185.60	3,855,280.23	3,855,280.23
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	218,310.22	254,215.59	254,215.59
Total Indirect Costs	218,310.22	254,215.59	254,215.59
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	218,310.22	254,215.59	254,215.59
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	218,310.22	254,215.59	254,215.59
Direct Costs	3,891,185.60	3,855,280.23	3,855,280.23
Rate for 2016-2017 **	5.61*	6.59*	6.59**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 24020
Form R0418

*** Final ***

Harbor Springs School District
800 STATE ROAD
HARBOR SPRINGS, MI 49740

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	347,161.07	1,703,549.74	1,703,549.74
2012-2013 Fixed Carry Forward	18,124.64	0.00	-10,103.89
Total Indirect Costs	329,036.43	1,703,549.74	1,713,653.63
2012-2013 Direct Costs	10,907,459.61	9,551,070.94	9,551,070.94
2014-2015 Rate	3.02*	17.84*	17.94**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	10,950,935.37	9,694,176.39	9,694,176.39
Indirect costs based on rate ** multiplied by actual direct costs	330,718.25	1,454,126.46	1,739,135.24
2014-2015 Actual Indirect Costs	376,638.28	1,633,397.26	1,633,397.26
2012-2013 Fixed Carry Forward	18,124.64	0.00	-10,103.89
Total Indirect Costs	358,513.64	1,633,397.26	1,643,501.15
Over/(Under) Recovery	-27,795.39	0.00	95,634.09

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	376,638.28	1,633,397.26	1,633,397.26
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-27,795.39	0.00	95,634.09
Total Projected Indirect 2016-2017 (Numerator)	404,433.67	1,633,397.26	1,537,763.17
Direct Costs	10,950,935.37	9,694,176.39	9,694,176.39
Rate for 2016-2017 **	3.69*	16.85*	15.86**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 24030
Form R0418

*** Final ***

Alanson Public Schools
7400 NORTH ST
ALANSON, MI 49706

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	66,987.14	288,263.34	288,263.34
2012-2013 Fixed Carry Forward	2,614.88	-18,165.08	-18,165.08
Total Indirect Costs	64,372.26	306,428.42	306,428.42
2012-2013 Direct Costs	2,854,491.19	2,633,214.99	2,633,214.99
2014-2015 Rate	2.26*	11.64*	11.64**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,655,922.04	2,412,270.29	2,412,270.29
Indirect costs based on rate ** multiplied by actual direct costs	60,023.84	280,788.26	280,788.26
2014-2015 Actual Indirect Costs	67,035.77	310,687.52	310,687.52
2012-2013 Fixed Carry Forward	2,614.88	-18,165.08	-18,165.08
Total Indirect Costs	64,420.89	328,852.60	328,852.60
Over/(Under) Recovery	-4,397.05	-48,064.34	-48,064.34

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	67,035.77	310,687.52	310,687.52
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-4,397.05	-48,064.34	-48,064.34
Total Projected Indirect 2016-2017 (Numerator)	71,432.82	358,751.86	358,751.86
Direct Costs	2,655,922.04	2,412,270.29	2,412,270.29
Rate for 2016-2017 **	2.69*	14.87*	14.87**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 24040
Form R0418

*** Final ***

Pellston Public Schools
172 PARK ST
PELLSTON, MI 49769

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	156,698.61	607,308.54	607,308.54
2012-2013 Fixed Carry Forward	-18,310.35	92,539.66	92,539.66
Total Indirect Costs	175,008.96	514,768.88	514,768.88
2012-2013 Direct Costs	6,092,994.49	5,642,384.56	5,642,384.56
2014-2015 Rate	2.87*	9.12*	9.12**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,568,072.61	5,109,552.94	5,109,552.94
Indirect costs based on rate ** multiplied by actual direct costs	159,803.68	465,991.23	465,991.23
2014-2015 Actual Indirect Costs	155,624.87	614,144.54	614,144.54
2012-2013 Fixed Carry Forward	-18,310.35	92,539.66	92,539.66
Total Indirect Costs	173,935.22	521,604.88	521,604.88
Over/(Under) Recovery	-14,131.54	-55,613.65	-55,613.65

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	155,624.87	614,144.54	614,144.54
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-14,131.54	-55,613.65	-55,613.65
Total Projected Indirect 2016-2017 (Numerator)	169,756.41	669,758.19	669,758.19
Direct Costs	5,568,072.61	5,109,552.94	5,109,552.94
Rate for 2016-2017 **	3.05*	13.11*	13.11**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 24070
Form R0418

*** Final ***

Public Schools of Petoskey
1130 HOWARD ST
PETOSKEY, MI 49770

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	406,029.25	2,386,214.77	2,386,214.77
2012-2013 Fixed Carry Forward	-33,054.86	43,207.96	44,690.25
Total Indirect Costs	439,084.11	2,343,006.81	2,341,524.52
2012-2013 Direct Costs	24,887,842.67	22,907,657.15	22,907,657.15
2014-2015 Rate	1.76*	10.23*	10.22**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	26,605,194.52	24,521,599.55	24,521,599.55
Indirect costs based on rate ** multiplied by actual direct costs	468,251.42	2,508,559.63	2,506,107.47
2014-2015 Actual Indirect Costs	422,948.79	2,506,543.76	2,506,543.76
2012-2013 Fixed Carry Forward	-33,054.86	43,207.96	44,690.25
Total Indirect Costs	456,003.65	2,463,335.80	2,461,853.51
Over/(Under) Recovery	12,247.77	45,223.83	44,253.96

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	422,948.79	2,506,543.76	2,506,543.76
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	12,247.77	45,223.83	44,253.96
Total Projected Indirect 2016-2017 (Numerator)	410,701.02	2,461,319.93	2,462,289.80
Direct Costs	26,605,194.52	24,521,599.55	24,521,599.55
Rate for 2016-2017 **	1.54*	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 2016-2017 Indirect Cost Rates
School District 24901
Form R0418

*** Final ***

Concord Academy - Petoskey
2468 ATKINS RD
PETOSKEY, MI 49770

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	0.00	109,280.00	109,280.00
2012-2013 Fixed Carry Forward	0.00	27,144.73	27,144.73
Total Indirect Costs	0.00	82,135.27	82,135.27
2012-2013 Direct Costs	1,757,018.00	1,647,738.00	1,647,738.00
2014-2015 Rate	0.00*	4.98*	4.98**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,375,285.00	1,268,166.00	1,268,166.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	63,154.67	63,154.67
2014-2015 Actual Indirect Costs	0.00	107,119.00	107,119.00
2012-2013 Fixed Carry Forward	0.00	27,144.73	27,144.73
Total Indirect Costs	0.00	79,974.27	79,974.27
Over/(Under) Recovery	0.00	-16,819.60	-16,819.60

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	0.00	107,119.00	107,119.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-16,819.60	-16,819.60
Total Projected Indirect 2016-2017 (Numerator)	0.00	123,938.60	123,938.60
Direct Costs	1,375,285.00	1,268,166.00	1,268,166.00
Rate for 2016-2017 **	0.00*	9.77*	9.77**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 25000
Form R0418

*** Final ***

Genesee ISD
2413 WEST MAPLE AVE
FLINT, MI 48507

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	4,986,679.34	7,475,540.08	7,475,540.08
2012-2013 Fixed Carry Forward	-12,342.07	446,347.02	446,347.02
Total Indirect Costs	4,999,021.41	7,029,193.06	7,029,193.06
2012-2013 Direct Costs	73,040,868.29	70,552,007.55	70,552,007.55
2014-2015 Rate	6.84*	9.96*	9.96**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	78,096,715.79	74,780,955.71	74,780,955.71
Indirect costs based on rate ** multiplied by actual direct costs	5,341,815.36	7,448,183.19	7,448,183.19
2014-2015 Actual Indirect Costs	5,484,430.42	8,800,190.50	8,800,190.50
2012-2013 Fixed Carry Forward	-12,342.07	446,347.02	446,347.02
Total Indirect Costs	5,496,772.49	8,353,843.48	8,353,843.48
Over/(Under) Recovery	-154,957.13	-905,660.29	-905,660.29

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	5,484,430.42	8,800,190.50	8,800,190.50
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-154,957.13	-905,660.29	-905,660.29
Total Projected Indirect 2016-2017 (Numerator)	5,639,387.55	9,705,850.79	9,705,850.79
Direct Costs	78,096,715.79	74,780,955.71	74,780,955.71
Rate for 2016-2017 **	7.22*	12.98*	12.98**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 25010
Form R0418

*** Final ***

Flint, School District of the City of
923 EAST KEARSLEY ST
FLINT, MI 48503

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	7,766,506.16	22,796,312.72	22,796,312.72
2012-2013 Fixed Carry Forward	-3,151,880.93	0.00	-4,283,481.81
Total Indirect Costs	10,918,387.09	22,796,312.72	27,079,794.53
2012-2013 Direct Costs	117,761,630.85	102,731,824.29	102,731,824.29
2014-2015 Rate	9.27*	22.19*	26.36**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	79,801,774.53	71,479,288.54	71,479,288.54
Indirect costs based on rate ** multiplied by actual direct costs	7,397,624.50	10,721,893.28	17,869,822.14
2014-2015 Actual Indirect Costs	5,739,536.47	14,062,022.46	14,062,022.46
2012-2013 Fixed Carry Forward	-3,151,880.93	0.00	-4,283,481.81
Total Indirect Costs	8,891,417.40	14,062,022.46	18,345,504.27
Over/(Under) Recovery	-1,493,792.90	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	5,739,536.47	14,062,022.46	14,062,022.46
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-1,493,792.90	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	7,233,329.37	14,062,022.46	14,062,022.46
Direct Costs	79,801,774.53	71,479,288.54	71,479,288.54
Rate for 2016-2017 **	9.06*	19.67*	19.67**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 25030
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*** Final ***

Grand Blanc Community Schools
G-11920 S SAGINAW ST
GRAND BLANC, MI 48439

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,625,222.43	9,294,095.58	9,294,095.58
2012-2013 Fixed Carry Forward	-5,706.29	0.00	1,214,446.05
Total Indirect Costs	1,630,928.72	9,294,095.58	8,079,649.53
2012-2013 Direct Costs	75,014,145.53	67,345,272.38	67,345,272.38
2014-2015 Rate	2.17*	13.80*	12.00**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	73,461,659.06	65,572,274.54	65,572,274.54
Indirect costs based on rate ** multiplied by actual direct costs	1,594,118.00	9,048,973.89	7,868,672.94
2014-2015 Actual Indirect Costs	1,639,710.18	9,529,094.70	9,529,094.70
2012-2013 Fixed Carry Forward	-5,706.29	0.00	1,214,446.05
Total Indirect Costs	1,645,416.47	9,529,094.70	8,314,648.65
Over/(Under) Recovery	-51,298.47	-480,120.81	-445,975.71

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,639,710.18	9,529,094.70	9,529,094.70
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-51,298.47	-480,120.81	-445,975.71
Total Projected Indirect 2016-2017 (Numerator)	1,691,008.65	10,009,215.51	9,975,070.41
Direct Costs	73,461,659.06	65,572,274.54	65,572,274.54
Rate for 2016-2017 **	2.30*	15.26*	15.21**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 25040
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*** Final ***

Mt. Morris Consolidated Schools
12356 WALTER ST
MOUNT MORRIS, MI 48458

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	665,048.75	3,195,692.80	3,195,692.80
2012-2013 Fixed Carry Forward	-200,177.96	-525,194.52	-446,672.40
Total Indirect Costs	865,226.71	3,720,887.32	3,642,365.20
2012-2013 Direct Costs	21,980,740.74	19,450,096.69	19,450,096.69
2014-2015 Rate	3.94*	19.13*	18.73**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	21,062,628.95	19,221,421.47	19,221,421.47
Indirect costs based on rate ** multiplied by actual direct costs	829,867.58	2,883,213.22	3,600,172.24
2014-2015 Actual Indirect Costs	587,710.91	2,428,918.39	2,428,918.39
2012-2013 Fixed Carry Forward	-200,177.96	-525,194.52	-446,672.40
Total Indirect Costs	787,888.87	2,954,112.91	2,875,590.79
Over/(Under) Recovery	41,978.71	0.00	724,581.45

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	587,710.91	2,428,918.39	2,428,918.39
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	41,978.71	0.00	724,581.45
Total Projected Indirect 2016-2017 (Numerator)	545,732.20	2,428,918.39	1,704,336.94
Direct Costs	21,062,628.95	19,221,421.47	19,221,421.47
Rate for 2016-2017 **	2.59*	12.64*	8.87**

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

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Goodrich Area Schools
8029 GALE RD
GOODRICH, MI 48438

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	522,329.47	2,171,729.77	2,171,729.77
2012-2013 Fixed Carry Forward	73,593.63	0.00	315,158.65
Total Indirect Costs	448,735.84	2,171,729.77	1,856,571.12
2012-2013 Direct Costs	17,789,504.23	16,140,103.93	16,140,103.93
2014-2015 Rate	2.52*	13.46*	11.50**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	18,188,207.41	16,155,608.56	16,155,608.56
Indirect costs based on rate ** multiplied by actual direct costs	458,342.83	2,174,544.91	1,857,894.98
2014-2015 Actual Indirect Costs	488,445.51	2,521,044.36	2,521,044.36
2012-2013 Fixed Carry Forward	73,593.63	0.00	315,158.65
Total Indirect Costs	414,851.88	2,521,044.36	2,205,885.71
Over/(Under) Recovery	43,490.95	-346,499.45	-347,990.73

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	488,445.51	2,521,044.36	2,521,044.36
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	43,490.95	-346,499.45	-347,990.73
Total Projected Indirect 2016-2017 (Numerator)	444,954.56	2,867,543.81	2,869,035.09
Direct Costs	18,188,207.41	16,155,608.56	16,155,608.56
Rate for 2016-2017 **	2.45*	17.75*	17.76**

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

Michigan Department of Education
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School District 25060
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*** Final ***

Bendle Public Schools
3420 COLUMBINE AVE
BURTON, MI 48529

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	213,963.32	1,186,565.77	1,186,565.77
2012-2013 Fixed Carry Forward	-165,021.44	154,592.55	154,592.55
Total Indirect Costs	378,984.76	1,031,973.22	1,031,973.22
2012-2013 Direct Costs	18,368,491.05	17,395,888.60	17,395,888.60
2014-2015 Rate	2.06*	5.93*	5.93**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	11,310,236.44	10,252,546.90	10,252,546.90
Indirect costs based on rate ** multiplied by actual direct costs	232,990.87	607,976.03	607,976.03
2014-2015 Actual Indirect Costs	185,881.12	1,243,570.66	1,243,570.66
2012-2013 Fixed Carry Forward	-165,021.44	154,592.55	154,592.55
Total Indirect Costs	350,902.56	1,088,978.11	1,088,978.11
Over/(Under) Recovery	-117,911.69	-481,002.08	-481,002.08

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	185,881.12	1,243,570.66	1,243,570.66
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-117,911.69	-481,002.08	-481,002.08
Total Projected Indirect 2016-2017 (Numerator)	303,792.81	1,724,572.74	1,724,572.74
Direct Costs	11,310,236.44	10,252,546.90	10,252,546.90
Rate for 2016-2017 **	2.69*	16.82*	16.82**

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

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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	161,187.77	782,936.37	782,936.37
2012-2013 Fixed Carry Forward	-215.50	-5,106.97	-5,106.97
Total Indirect Costs	161,403.27	788,043.34	788,043.34
2012-2013 Direct Costs	6,858,378.68	6,236,630.08	6,236,630.08
2014-2015 Rate	2.35*	12.64*	12.64**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,835,081.77	6,227,748.13	6,227,748.13
Indirect costs based on rate ** multiplied by actual direct costs	160,624.42	787,187.36	787,187.36
2014-2015 Actual Indirect Costs	172,573.74	779,907.38	779,907.38
2012-2013 Fixed Carry Forward	-215.50	-5,106.97	-5,106.97
Total Indirect Costs	172,789.24	785,014.35	785,014.35
Over/(Under) Recovery	-12,164.82	2,173.01	2,173.01

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	172,573.74	779,907.38	779,907.38
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-12,164.82	2,173.01	2,173.01
Total Projected Indirect 2016-2017 (Numerator)	184,738.56	777,734.37	777,734.37
Direct Costs	6,835,081.77	6,227,748.13	6,227,748.13
Rate for 2016-2017 **	2.70*	12.49*	12.49**

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

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School District 25080
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Carman-Ainsworth Community Schools
G-3475 WEST COURT ST
FLINT, MI 48532

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,173,480.13	4,603,148.43	4,603,148.43
2012-2013 Fixed Carry Forward	18,997.69	1,080,093.72	1,079,822.38
Total Indirect Costs	1,154,482.44	3,523,054.71	3,523,326.05
2012-2013 Direct Costs	47,658,157.84	44,228,489.54	44,228,489.54
2014-2015 Rate	2.42*	7.97*	7.97**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	49,691,455.57	46,071,062.61	46,071,062.61
Indirect costs based on rate ** multiplied by actual direct costs	1,202,533.22	3,671,863.69	3,671,863.69
2014-2015 Actual Indirect Costs	1,287,061.39	4,907,454.35	4,907,454.35
2012-2013 Fixed Carry Forward	18,997.69	1,080,093.72	1,079,822.38
Total Indirect Costs	1,268,063.70	3,827,360.63	3,827,631.97
Over/(Under) Recovery	-65,530.48	-155,496.94	-155,768.28

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,287,061.39	4,907,454.35	4,907,454.35
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-65,530.48	-155,496.94	-155,768.28
Total Projected Indirect 2016-2017 (Numerator)	1,352,591.87	5,062,951.29	5,063,222.63
Direct Costs	49,691,455.57	46,071,062.61	46,071,062.61
Rate for 2016-2017 **	2.72*	10.99*	10.99**

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

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Fenton Area Public Schools
3100 OWEN RD
FENTON, MI 48430

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	699,892.29	3,460,157.06	3,460,157.06
2012-2013 Fixed Carry Forward	34,990.62	269,784.84	268,822.50
Total Indirect Costs	664,901.67	3,190,372.22	3,191,334.56
2012-2013 Direct Costs	29,862,666.86	27,102,402.09	27,102,402.09
2014-2015 Rate	2.23*	11.77*	11.78**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	32,544,120.22	29,912,079.38	29,912,079.38
Indirect costs based on rate ** multiplied by actual direct costs	725,733.88	3,520,651.74	3,523,642.95
2014-2015 Actual Indirect Costs	545,711.85	3,177,752.69	3,177,752.69
2012-2013 Fixed Carry Forward	34,990.62	269,784.84	268,822.50
Total Indirect Costs	510,721.23	2,907,967.85	2,908,930.19
Over/(Under) Recovery	215,012.65	612,683.89	614,712.76

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	545,711.85	3,177,752.69	3,177,752.69
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	215,012.65	612,683.89	614,712.76
Total Projected Indirect 2016-2017 (Numerator)	330,699.20	2,565,068.80	2,563,039.93
Direct Costs	32,544,120.22	29,912,079.38	29,912,079.38
Rate for 2016-2017 **	1.02*	8.58*	8.57**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Kearsley Community School District
4396 UNDERHILL DR
FLINT, MI 48506

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	569,399.94	2,864,388.36	2,864,388.36
2012-2013 Fixed Carry Forward	157,441.95	288,725.01	287,910.52
Total Indirect Costs	411,957.99	2,575,663.35	2,576,477.84
2012-2013 Direct Costs	26,879,869.49	24,584,881.07	24,584,881.07
2014-2015 Rate	1.53*	10.48*	10.48**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	28,564,560.13	26,001,108.47	26,001,108.47
Indirect costs based on rate ** multiplied by actual direct costs	437,037.77	2,724,916.17	2,724,916.17
2014-2015 Actual Indirect Costs	688,746.32	3,252,197.98	3,252,197.98
2012-2013 Fixed Carry Forward	157,441.95	288,725.01	287,910.52
Total Indirect Costs	531,304.37	2,963,472.97	2,964,287.46
Over/(Under) Recovery	-94,266.60	-238,556.80	-239,371.29

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	688,746.32	3,252,197.98	3,252,197.98
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-94,266.60	-238,556.80	-239,371.29
Total Projected Indirect 2016-2017 (Numerator)	783,012.92	3,490,754.78	3,491,569.27
Direct Costs	28,564,560.13	26,001,108.47	26,001,108.47
Rate for 2016-2017 **	2.74*	13.43*	13.43**

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

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*** Final ***

Flushing Community Schools
522 NORTH MCKINLEY RD
FLUSHING, MI 48433

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,002,342.79	3,986,832.33	3,986,832.33
2012-2013 Fixed Carry Forward	27,292.83	420,399.61	420,437.17
Total Indirect Costs	975,049.96	3,566,432.72	3,566,395.16
2012-2013 Direct Costs	36,022,445.72	33,037,956.18	33,037,956.18
2014-2015 Rate	2.71*	10.79*	10.79**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	35,770,480.72	32,746,179.92	32,746,179.92
Indirect costs based on rate ** multiplied by actual direct costs	969,380.03	3,533,312.81	3,533,312.81
2014-2015 Actual Indirect Costs	922,565.57	3,946,866.37	3,946,866.37
2012-2013 Fixed Carry Forward	27,292.83	420,399.61	420,437.17
Total Indirect Costs	895,272.74	3,526,466.76	3,526,429.20
Over/(Under) Recovery	74,107.29	6,846.05	6,883.61

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	922,565.57	3,946,866.37	3,946,866.37
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	74,107.29	6,846.05	6,883.61
Total Projected Indirect 2016-2017 (Numerator)	848,458.28	3,940,020.32	3,939,982.76
Direct Costs	35,770,480.72	32,746,179.92	32,746,179.92
Rate for 2016-2017 **	2.37*	12.03*	12.03**

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

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Atherton Community Schools
3354 SOUTH GENESEE RD
BURTON, MI 48519

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	228,314.98	837,819.51	837,819.51
2012-2013 Fixed Carry Forward	66,638.04	34,161.34	34,161.34
Total Indirect Costs	161,676.94	803,658.17	803,658.17
2012-2013 Direct Costs	7,296,904.76	6,687,400.23	6,687,400.23
2014-2015 Rate	2.22*	12.02*	12.02**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	7,456,928.70	6,749,249.47	6,749,249.47
Indirect costs based on rate ** multiplied by actual direct costs	165,543.82	811,259.79	811,259.79
2014-2015 Actual Indirect Costs	239,865.43	947,544.66	947,544.66
2012-2013 Fixed Carry Forward	66,638.04	34,161.34	34,161.34
Total Indirect Costs	173,227.39	913,383.32	913,383.32
Over/(Under) Recovery	-7,683.57	-102,123.53	-102,123.53

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	239,865.43	947,544.66	947,544.66
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-7,683.57	-102,123.53	-102,123.53
Total Projected Indirect 2016-2017 (Numerator)	247,549.00	1,049,668.19	1,049,668.19
Direct Costs	7,456,928.70	6,749,249.47	6,749,249.47
Rate for 2016-2017 **	3.32*	15.55*	15.55**

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

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,697,404.21	5,784,215.78	5,784,215.78
2012-2013 Fixed Carry Forward	-52,657.47	304,182.51	280,025.01
Total Indirect Costs	1,750,061.68	5,480,033.27	5,504,190.77
2012-2013 Direct Costs	45,960,252.32	41,873,440.75	41,873,440.75
2014-2015 Rate	3.81*	13.09*	13.14**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	48,836,417.08	44,428,978.16	44,428,978.16
Indirect costs based on rate ** multiplied by actual direct costs	1,860,667.49	5,815,753.24	5,837,967.73
2014-2015 Actual Indirect Costs	1,788,129.76	6,195,568.68	6,195,568.68
2012-2013 Fixed Carry Forward	-52,657.47	304,182.51	280,025.01
Total Indirect Costs	1,840,787.23	5,891,386.17	5,915,543.67
Over/(Under) Recovery	19,880.26	-75,632.93	-77,575.94

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,788,129.76	6,195,568.68	6,195,568.68
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	19,880.26	-75,632.93	-77,575.94
Total Projected Indirect 2016-2017 (Numerator)	1,768,249.50	6,271,201.61	6,273,144.62
Direct Costs	48,836,417.08	44,428,978.16	44,428,978.16
Rate for 2016-2017 **	3.62*	14.12*	14.12**

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

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*** Final ***

Clio Area School District
430 NORTH MILL ST
CLIO, MI 48420

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	888,227.45	3,558,417.67	3,558,417.67
2012-2013 Fixed Carry Forward	0.00	0.00	559,443.68
Total Indirect Costs	888,227.45	3,558,417.67	2,998,973.99
2012-2013 Direct Costs	29,493,232.01	26,823,041.79	26,823,041.79
2014-2015 Rate	3.01*	13.27*	11.18**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	28,884,019.30	26,377,261.59	26,377,261.59
Indirect costs based on rate ** multiplied by actual direct costs	869,408.98	3,500,262.61	2,948,977.85
2014-2015 Actual Indirect Costs	812,080.71	3,318,838.42	3,318,838.42
2012-2013 Fixed Carry Forward	0.00	0.00	559,443.68
Total Indirect Costs	812,080.71	3,318,838.42	2,759,394.74
Over/(Under) Recovery	57,328.27	181,424.19	189,583.11

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	812,080.71	3,318,838.42	3,318,838.42
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	57,328.27	181,424.19	189,583.11
Total Projected Indirect 2016-2017 (Numerator)	754,752.44	3,137,414.23	3,129,255.31
Direct Costs	28,884,019.30	26,377,261.59	26,377,261.59
Rate for 2016-2017 **	2.61*	11.89*	11.86**

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

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Swartz Creek Community Schools
8354 CAPPY LN
SWARTZ CREEK, MI 48473

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	968,640.41	3,768,973.58	3,768,973.58
2012-2013 Fixed Carry Forward	35,415.53	81,708.36	83,259.85
Total Indirect Costs	933,224.88	3,687,265.22	3,685,713.73
2012-2013 Direct Costs	33,620,462.10	30,820,128.93	30,820,128.93
2014-2015 Rate	2.78*	11.96*	11.96**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	35,274,603.17	32,283,734.75	32,283,734.75
Indirect costs based on rate ** multiplied by actual direct costs	980,633.97	3,861,134.68	3,861,134.68
2014-2015 Actual Indirect Costs	989,390.16	3,980,258.58	3,980,258.58
2012-2013 Fixed Carry Forward	35,415.53	81,708.36	83,259.85
Total Indirect Costs	953,974.63	3,898,550.22	3,896,998.73
Over/(Under) Recovery	26,659.34	-37,415.54	-35,864.05

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	989,390.16	3,980,258.58	3,980,258.58
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	26,659.34	-37,415.54	-35,864.05
Total Projected Indirect 2016-2017 (Numerator)	962,730.82	4,017,674.12	4,016,122.63
Direct Costs	35,274,603.17	32,283,734.75	32,283,734.75
Rate for 2016-2017 **	2.73*	12.44*	12.44**

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

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Lake Fenton Community Schools
11425 TORREY RD
FENTON, MI 48430

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	491,998.08	2,029,146.90	2,029,146.90
2012-2013 Fixed Carry Forward	4,396.46	0.00	234,841.63
Total Indirect Costs	487,601.62	2,029,146.90	1,794,305.27
2012-2013 Direct Costs	16,310,425.65	14,773,276.83	14,773,276.83
2014-2015 Rate	2.99*	13.74*	12.15**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	18,045,886.44	16,347,525.56	16,347,525.56
Indirect costs based on rate ** multiplied by actual direct costs	539,572.00	2,246,150.01	1,986,224.36
2014-2015 Actual Indirect Costs	522,961.83	2,221,322.71	2,221,322.71
2012-2013 Fixed Carry Forward	4,396.46	0.00	234,841.63
Total Indirect Costs	518,565.37	2,221,322.71	1,986,481.08
Over/(Under) Recovery	21,006.63	24,827.30	-256.72

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	522,961.83	2,221,322.71	2,221,322.71
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	21,006.63	24,827.30	-256.72
Total Projected Indirect 2016-2017 (Numerator)	501,955.20	2,196,495.41	2,221,579.43
Direct Costs	18,045,886.44	16,347,525.56	16,347,525.56
Rate for 2016-2017 **	2.78*	13.44*	13.59**

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

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Westwood Heights Schools
3400 N Jennings Road
FLINT, MI 48504

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	253,030.05	1,144,114.80	1,144,114.80
2012-2013 Fixed Carry Forward	-34,953.65	-96,438.49	-49,089.35
Total Indirect Costs	287,983.70	1,240,553.29	1,193,204.15
2012-2013 Direct Costs	8,369,145.50	7,478,060.75	7,478,060.75
2014-2015 Rate	3.44*	16.59*	15.96**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	11,269,259.22	10,071,793.73	10,071,793.73
Indirect costs based on rate ** multiplied by actual direct costs	387,662.52	1,510,769.06	1,607,458.28
2014-2015 Actual Indirect Costs	301,200.19	1,498,665.68	1,498,665.68
2012-2013 Fixed Carry Forward	-34,953.65	-96,438.49	-49,089.35
Total Indirect Costs	336,153.84	1,595,104.17	1,547,755.03
Over/(Under) Recovery	51,508.68	0.00	59,703.25

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	301,200.19	1,498,665.68	1,498,665.68
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	51,508.68	0.00	59,703.25
Total Projected Indirect 2016-2017 (Numerator)	249,691.51	1,498,665.68	1,438,962.43
Direct Costs	11,269,259.22	10,071,793.73	10,071,793.73
Rate for 2016-2017 **	2.22*	14.88*	14.29**

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

Michigan Department of Education
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*** Final ***

Bentley Community School District
1170 NORTH BELSAY RD
BURTON, MI 48509

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	185,199.30	708,812.55	708,812.55
2012-2013 Fixed Carry Forward	24,988.08	28,127.70	28,127.70
Total Indirect Costs	160,211.22	680,684.85	680,684.85
2012-2013 Direct Costs	7,150,635.27	6,627,022.02	6,627,022.02
2014-2015 Rate	2.24*	10.27*	10.27**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	7,272,479.87	6,722,064.36	6,722,064.36
Indirect costs based on rate ** multiplied by actual direct costs	162,903.55	690,356.01	690,356.01
2014-2015 Actual Indirect Costs	269,895.01	820,310.52	820,310.52
2012-2013 Fixed Carry Forward	24,988.08	28,127.70	28,127.70
Total Indirect Costs	244,906.93	792,182.82	792,182.82
Over/(Under) Recovery	-82,003.38	-101,826.81	-101,826.81

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	269,895.01	820,310.52	820,310.52
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-82,003.38	-101,826.81	-101,826.81
Total Projected Indirect 2016-2017 (Numerator)	351,898.39	922,137.33	922,137.33
Direct Costs	7,272,479.87	6,722,064.36	6,722,064.36
Rate for 2016-2017 **	4.84*	13.72*	13.72**

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

Michigan Department of Education
Carry Forward Calculation
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School District 25240
Form R0418

*** Final ***

Beecher Community School District
1020 WEST COLDWATER RD
FLINT, MI 48505

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	603,549.12	3,268,531.00	3,268,531.00
2012-2013 Fixed Carry Forward	-103,956.59	0.00	-453,308.74
Total Indirect Costs	707,505.71	3,268,531.00	3,721,839.74
2012-2013 Direct Costs	18,551,720.26	15,886,738.38	15,886,738.38
2014-2015 Rate	3.81*	20.57*	23.43**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	14,032,515.40	12,013,415.10	12,013,415.10
Indirect costs based on rate ** multiplied by actual direct costs	534,638.84	1,802,012.27	2,814,743.16
2014-2015 Actual Indirect Costs	327,318.72	2,346,419.02	2,346,419.02
2012-2013 Fixed Carry Forward	-103,956.59	0.00	-453,308.74
Total Indirect Costs	431,275.31	2,346,419.02	2,799,727.76
Over/(Under) Recovery	103,363.53	0.00	15,015.40

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	327,318.72	2,346,419.02	2,346,419.02
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	103,363.53	0.00	15,015.40
Total Projected Indirect 2016-2017 (Numerator)	223,955.19	2,346,419.02	2,331,403.62
Direct Costs	14,032,515.40	12,013,415.10	12,013,415.10
Rate for 2016-2017 **	1.60*	19.53*	19.41**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
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*** Final ***

Linden Community Schools
7205 SILVER LAKE RD
LINDEN, MI 48451

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	757,893.28	2,357,260.47	2,357,260.47
2012-2013 Fixed Carry Forward	-11,404.53	183,752.24	183,752.24
Total Indirect Costs	769,297.81	2,173,508.23	2,173,508.23
2012-2013 Direct Costs	23,409,833.64	21,810,466.45	21,810,466.45
2014-2015 Rate	3.29*	9.97*	9.97**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	25,259,829.24	23,565,769.62	23,565,769.62
Indirect costs based on rate ** multiplied by actual direct costs	831,048.38	2,349,507.23	2,349,507.23
2014-2015 Actual Indirect Costs	840,666.63	2,534,726.25	2,534,726.25
2012-2013 Fixed Carry Forward	-11,404.53	183,752.24	183,752.24
Total Indirect Costs	852,071.16	2,350,974.01	2,350,974.01
Over/(Under) Recovery	-21,022.78	-1,466.78	-1,466.78

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	840,666.63	2,534,726.25	2,534,726.25
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-21,022.78	-1,466.78	-1,466.78
Total Projected Indirect 2016-2017 (Numerator)	861,689.41	2,536,193.03	2,536,193.03
Direct Costs	25,259,829.24	23,565,769.62	23,565,769.62
Rate for 2016-2017 **	3.41*	10.76*	10.76**

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

Michigan Department of Education
Carry Forward Calculation
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School District 25260
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	621,545.86	1,810,112.67	1,810,112.67
2012-2013 Fixed Carry Forward	-122,869.60	0.00	-140,947.85
Total Indirect Costs	744,415.46	1,810,112.67	1,951,060.52
2012-2013 Direct Costs	11,965,505.31	10,776,938.50	10,776,938.50
2014-2015 Rate	6.22*	16.80*	18.10**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	11,899,920.25	10,626,351.96	10,626,351.96
Indirect costs based on rate ** multiplied by actual direct costs	740,175.04	1,593,952.79	1,923,369.70
2014-2015 Actual Indirect Costs	655,487.07	1,929,055.36	1,929,055.36
2012-2013 Fixed Carry Forward	-122,869.60	0.00	-140,947.85
Total Indirect Costs	778,356.67	1,929,055.36	2,070,003.21
Over/(Under) Recovery	-38,181.63	0.00	-146,633.51

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	655,487.07	1,929,055.36	1,929,055.36
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-38,181.63	0.00	-146,633.51
Total Projected Indirect 2016-2017 (Numerator)	693,668.70	1,929,055.36	2,075,688.87
Direct Costs	11,899,920.25	10,626,351.96	10,626,351.96
Rate for 2016-2017 **	5.83*	18.15*	19.53**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

LakeVille Community School District
11107 WASHBURN RD
OTISVILLE, MI 48463

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	319,183.84	1,199,402.30	1,199,402.30
2012-2013 Fixed Carry Forward	107,096.11	0.00	698,256.31
Total Indirect Costs	212,087.73	1,199,402.30	501,145.99
2012-2013 Direct Costs	11,991,082.96	11,110,864.50	11,110,864.50
2014-2015 Rate	1.77*	10.79*	4.51**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	12,101,540.67	11,211,771.59	11,211,771.59
Indirect costs based on rate ** multiplied by actual direct costs	214,197.27	1,209,750.15	505,650.90
2014-2015 Actual Indirect Costs	326,186.77	1,215,955.85	1,215,955.85
2012-2013 Fixed Carry Forward	107,096.11	0.00	698,256.31
Total Indirect Costs	219,090.66	1,215,955.85	517,699.54
Over/(Under) Recovery	-4,893.39	-6,205.70	-12,048.64

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	326,186.77	1,215,955.85	1,215,955.85
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-4,893.39	-6,205.70	-12,048.64
Total Projected Indirect 2016-2017 (Numerator)	331,080.16	1,222,161.55	1,228,004.49
Direct Costs	12,101,540.67	11,211,771.59	11,211,771.59
Rate for 2016-2017 **	2.74*	10.90*	10.95**

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

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*** Final ***

Genesee STEM Academy
310 W OAKLEY ST
FLINT, MI 48503

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,749,621.34	1,428,035.49	1,428,035.49
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	105,573.29	427,159.14	427,159.14
Total Indirect Costs	105,573.29	427,159.14	427,159.14
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	105,573.29	427,159.14	427,159.14
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	105,573.29	427,159.14	427,159.14
Direct Costs	1,749,621.34	1,428,035.49	1,428,035.49
Rate for 2016-2017 **	6.03*	29.91*	29.91**

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

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*** Final ***

Woodland Park Academy
2083 GRAND BLANC RD
GRAND BLANC, MI 48439

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	147,328.44	439,083.58	439,083.58
2012-2013 Fixed Carry Forward	74,438.54	0.00	11,514.64
Total Indirect Costs	72,889.90	439,083.58	427,568.94
2012-2013 Direct Costs	2,897,575.23	2,605,820.09	2,605,820.09
2014-2015 Rate	2.52*	16.85*	16.41**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,069,665.44	2,723,914.33	2,723,914.33
Indirect costs based on rate ** multiplied by actual direct costs	77,355.57	408,587.15	446,994.34
2014-2015 Actual Indirect Costs	128,747.11	474,498.22	474,498.22
2012-2013 Fixed Carry Forward	74,438.54	0.00	11,514.64
Total Indirect Costs	54,308.57	474,498.22	462,983.58
Over/(Under) Recovery	23,047.00	0.00	-15,989.24

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	128,747.11	474,498.22	474,498.22
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	23,047.00	0.00	-15,989.24
Total Projected Indirect 2016-2017 (Numerator)	105,700.11	474,498.22	490,487.46
Direct Costs	3,069,665.44	2,723,914.33	2,723,914.33
Rate for 2016-2017 **	3.44*	17.42*	18.01**

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

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*** Final ***

Grand Blanc Academy
5135 EAST HILL RD
GRAND BLANC, MI 48439

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	82,981.00	346,739.00	346,739.00
2012-2013 Fixed Carry Forward	-76,237.44	-17,086.04	-17,073.78
Total Indirect Costs	159,218.44	363,825.04	363,812.78
2012-2013 Direct Costs	3,371,778.00	3,108,020.00	3,108,020.00
2014-2015 Rate	4.72*	11.71*	11.71**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,967,039.00	2,755,929.00	2,755,929.00
Indirect costs based on rate ** multiplied by actual direct costs	140,044.24	322,719.29	322,719.29
2014-2015 Actual Indirect Costs	45,944.00	257,054.00	257,054.00
2012-2013 Fixed Carry Forward	-76,237.44	-17,086.04	-17,073.78
Total Indirect Costs	122,181.44	274,140.04	274,127.78
Over/(Under) Recovery	17,862.80	48,579.25	48,591.51

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	45,944.00	257,054.00	257,054.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	17,862.80	48,579.25	48,591.51
Total Projected Indirect 2016-2017 (Numerator)	28,081.20	208,474.75	208,462.49
Direct Costs	2,967,039.00	2,755,929.00	2,755,929.00
Rate for 2016-2017 **	0.95*	7.56*	7.56**

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

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*** Final ***

Northridge Academy
530 W. Pierson Rd.
FLINT, MI 48505

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	133,021.02	556,631.88	556,631.88
2012-2013 Fixed Carry Forward	-8,632.51	0.00	0.00
Total Indirect Costs	141,653.53	556,631.88	556,631.88
2012-2013 Direct Costs	2,330,582.36	1,906,971.50	1,906,971.50
2014-2015 Rate	6.08*	29.19*	29.19**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,442,466.60	2,780,392.07	2,780,392.07
Indirect costs based on rate ** multiplied by actual direct costs	209,301.97	417,058.81	695,098.02
2014-2015 Actual Indirect Costs	142,878.74	804,953.27	804,953.27
2012-2013 Fixed Carry Forward	-8,632.51	0.00	0.00
Total Indirect Costs	151,511.25	804,953.27	804,953.27
Over/(Under) Recovery	57,790.72	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	142,878.74	804,953.27	804,953.27
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	57,790.72	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	85,088.02	804,953.27	804,953.27
Direct Costs	3,442,466.60	2,780,392.07	2,780,392.07
Rate for 2016-2017 **	2.47*	28.95*	28.95**

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

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International Academy of Flint
2820 SOUTH SAGINAW ST
FLINT, MI 48503

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	246,617.09	635,873.47	635,873.47
2012-2013 Fixed Carry Forward	5,805.31	264,926.55	264,926.55
Total Indirect Costs	240,811.78	370,946.92	370,946.92
2012-2013 Direct Costs	8,978,609.14	8,589,352.76	8,589,352.76
2014-2015 Rate	2.68*	4.32*	4.32**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	7,989,784.23	7,439,170.73	7,439,170.73
Indirect costs based on rate ** multiplied by actual direct costs	214,126.22	321,372.18	321,372.18
2014-2015 Actual Indirect Costs	341,393.50	892,007.00	892,007.00
2012-2013 Fixed Carry Forward	5,805.31	264,926.55	264,926.55
Total Indirect Costs	335,588.19	627,080.45	627,080.45
Over/(Under) Recovery	-121,461.97	-305,708.27	-305,708.27

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	341,393.50	892,007.00	892,007.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-121,461.97	-305,708.27	-305,708.27
Total Projected Indirect 2016-2017 (Numerator)	462,855.47	1,197,715.27	1,197,715.27
Direct Costs	7,989,784.23	7,439,170.73	7,439,170.73
Rate for 2016-2017 **	5.79*	16.10*	16.10**

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

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Linden Charter Academy
3244 N LINDEN RD
FLINT, MI 48504

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	466,231.00	1,695,265.00	1,695,265.00
2012-2013 Fixed Carry Forward	-33,367.74	0.00	0.00
Total Indirect Costs	499,598.74	1,695,265.00	1,695,265.00
2012-2013 Direct Costs	6,337,986.00	5,108,952.00	5,108,952.00
2014-2015 Rate	7.88*	33.18*	33.18**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,485,857.00	5,319,369.00	5,319,369.00
Indirect costs based on rate ** multiplied by actual direct costs	511,085.53	797,905.35	1,329,842.25
2014-2015 Actual Indirect Costs	335,798.00	1,502,286.00	1,502,286.00
2012-2013 Fixed Carry Forward	-33,367.74	0.00	0.00
Total Indirect Costs	369,165.74	1,502,286.00	1,502,286.00
Over/(Under) Recovery	141,919.79	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	335,798.00	1,502,286.00	1,502,286.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	141,919.79	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	193,878.21	1,502,286.00	1,502,286.00
Direct Costs	6,485,857.00	5,319,369.00	5,319,369.00
Rate for 2016-2017 **	2.99*	28.24*	28.24**

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

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*** Final ***

Burton Glen Charter Academy
4171 EAST ATHERTON RD
BURTON, MI 48519

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	224,559.00	1,412,969.00	1,412,969.00
2012-2013 Fixed Carry Forward	175,628.64	0.00	0.00
Total Indirect Costs	48,930.36	1,412,969.00	1,412,969.00
2012-2013 Direct Costs	5,885,746.00	4,697,336.00	4,697,336.00
2014-2015 Rate	0.83*	30.08*	30.08**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,292,753.00	5,072,812.00	5,072,812.00
Indirect costs based on rate ** multiplied by actual direct costs	52,229.85	760,921.80	1,268,203.00
2014-2015 Actual Indirect Costs	226,964.00	1,446,905.00	1,446,905.00
2012-2013 Fixed Carry Forward	175,628.64	0.00	0.00
Total Indirect Costs	51,335.36	1,446,905.00	1,446,905.00
Over/(Under) Recovery	894.49	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	226,964.00	1,446,905.00	1,446,905.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	894.49	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	226,069.51	1,446,905.00	1,446,905.00
Direct Costs	6,292,753.00	5,072,812.00	5,072,812.00
Rate for 2016-2017 **	3.59*	28.52*	28.52**

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

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*** Final ***

Richfield Public School Academy
3807 NORTH CENTER RD
FLINT, MI 48506

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	114,178.14	539,659.82	539,659.82
2012-2013 Fixed Carry Forward	-98,673.68	-254,263.08	-254,263.08
Total Indirect Costs	212,851.82	793,922.90	793,922.90
2012-2013 Direct Costs	4,699,506.19	4,274,024.51	4,274,024.51
2014-2015 Rate	4.53*	18.58*	18.58**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,484,973.04	5,017,150.12	5,017,150.12
Indirect costs based on rate ** multiplied by actual direct costs	248,469.28	752,572.52	932,186.49
2014-2015 Actual Indirect Costs	171,929.33	639,752.25	639,752.25
2012-2013 Fixed Carry Forward	-98,673.68	-254,263.08	-254,263.08
Total Indirect Costs	270,603.01	894,015.33	894,015.33
Over/(Under) Recovery	-22,133.73	0.00	38,171.16

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	171,929.33	639,752.25	639,752.25
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-22,133.73	0.00	38,171.16
Total Projected Indirect 2016-2017 (Numerator)	194,063.06	639,752.25	601,581.09
Direct Costs	5,484,973.04	5,017,150.12	5,017,150.12
Rate for 2016-2017 **	3.54*	12.75*	11.99**

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

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*** Final ***

Madison Academy
6170 TORREY RD
FLINT, MI 48507

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	28,619.00	622,608.16	622,608.16
2012-2013 Fixed Carry Forward	-4,195.21	0.00	-99,329.29
Total Indirect Costs	32,814.21	622,608.16	721,937.45
2012-2013 Direct Costs	3,876,792.64	3,282,803.48	3,282,803.48
2014-2015 Rate	0.85*	18.97*	21.99**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,690,264.52	5,214,818.72	5,214,818.72
Indirect costs based on rate ** multiplied by actual direct costs	48,367.25	782,222.81	1,146,738.64
2014-2015 Actual Indirect Costs	15,700.20	491,146.00	491,146.00
2012-2013 Fixed Carry Forward	-4,195.21	0.00	-99,329.29
Total Indirect Costs	19,895.41	491,146.00	590,475.29
Over/(Under) Recovery	28,471.84	0.00	556,263.35

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	15,700.20	491,146.00	491,146.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	28,471.84	0.00	556,263.35
Total Projected Indirect 2016-2017 (Numerator)	-12,771.64	491,146.00	-65,117.35
Direct Costs	5,690,264.52	5,214,818.72	5,214,818.72
Rate for 2016-2017 **	0.00*	9.42*	0.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 25912
Form R0418

*** Final ***

The New Standard Academy
2040 W. Carpenter
Flint, MI 48505

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	0.00	478,877.31	478,877.31
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	478,877.31	478,877.31
2012-2013 Direct Costs	3,011,145.83	2,532,268.52	2,532,268.52
2014-2015 Rate	0.00*	18.91*	18.91**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,160,040.60	3,828,152.73	3,828,152.73
Indirect costs based on rate ** multiplied by actual direct costs	0.00	574,222.91	723,903.68
2014-2015 Actual Indirect Costs	280.00	1,332,167.87	1,332,167.87
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	280.00	1,332,167.87	1,332,167.87
Over/(Under) Recovery	0.00	0.00	-608,264.19

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	280.00	1,332,167.87	1,332,167.87
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-608,264.19
Total Projected Indirect 2016-2017 (Numerator)	280.00	1,332,167.87	1,940,432.06
Direct Costs	5,160,040.60	3,828,152.73	3,828,152.73
Rate for 2016-2017 **	0.01*	34.80*	50.69**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 25914
Form R0418

*** Final ***

Greater Heights Academy
3196 W PASADENA AVE
FLINT, MI 48504

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	893,994.56	582,902.18	582,902.18
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	136,450.11	525,672.49	525,672.49
Total Indirect Costs	136,450.11	525,672.49	525,672.49
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	136,450.11	525,672.49	525,672.49
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	136,450.11	525,672.49	525,672.49
Direct Costs	893,994.56	582,902.18	582,902.18
Rate for 2016-2017 **	15.26*	90.18*	90.18**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 25915
Form R0418

*** Final ***

WAY Academy - Flint
817 E Kearsley St
Flint , MI 48503

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,116,517.00	1,671,245.00	1,671,245.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	130,821.90	576,093.90	576,093.90
Total Indirect Costs	130,821.90	576,093.90	576,093.90
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	130,821.90	576,093.90	576,093.90
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	130,821.90	576,093.90	576,093.90
Direct Costs	2,116,517.00	1,671,245.00	1,671,245.00
Rate for 2016-2017 **	6.18*	34.47*	34.47**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 26010
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*** Final ***

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

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	357,042.93	1,252,166.02	1,252,166.02
2012-2013 Fixed Carry Forward	88,367.06	20,415.22	27,254.07
Total Indirect Costs	268,675.87	1,231,750.80	1,224,911.95
2012-2013 Direct Costs	11,149,605.32	10,254,482.23	10,254,482.23
2014-2015 Rate	2.41*	12.01*	11.95**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	10,252,576.63	9,519,006.85	9,519,006.85
Indirect costs based on rate ** multiplied by actual direct costs	247,087.10	1,143,232.72	1,137,521.32
2014-2015 Actual Indirect Costs	391,252.27	1,124,822.05	1,124,822.05
2012-2013 Fixed Carry Forward	88,367.06	20,415.22	27,254.07
Total Indirect Costs	302,885.21	1,104,406.83	1,097,567.98
Over/(Under) Recovery	-55,798.11	38,825.89	39,953.34

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	391,252.27	1,124,822.05	1,124,822.05
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-55,798.11	38,825.89	39,953.34
Total Projected Indirect 2016-2017 (Numerator)	447,050.38	1,085,996.16	1,084,868.71
Direct Costs	10,252,576.63	9,519,006.85	9,519,006.85
Rate for 2016-2017 **	4.36*	11.41*	11.40**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 26040
Form R0418

*** Final ***

Gladwin Community Schools
401 NORTH BOWERY AVE
GLADWIN, MI 48624

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	520,995.20	1,655,658.89	1,655,658.89
2012-2013 Fixed Carry Forward	221,591.06	159,744.07	198,142.06
Total Indirect Costs	299,404.14	1,495,914.82	1,457,516.83
2012-2013 Direct Costs	14,416,981.94	13,547,783.25	13,547,783.25
2014-2015 Rate	2.08*	11.04*	10.76**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	15,962,985.25	14,976,354.05	14,976,354.05
Indirect costs based on rate ** multiplied by actual direct costs	332,030.09	1,653,389.49	1,611,455.70
2014-2015 Actual Indirect Costs	554,922.34	1,541,553.54	1,541,553.54
2012-2013 Fixed Carry Forward	221,591.06	159,744.07	198,142.06
Total Indirect Costs	333,331.28	1,381,809.47	1,343,411.48
Over/(Under) Recovery	-1,301.19	271,580.02	268,044.22

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	554,922.34	1,541,553.54	1,541,553.54
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-1,301.19	271,580.02	268,044.22
Total Projected Indirect 2016-2017 (Numerator)	556,223.53	1,269,973.52	1,273,509.32
Direct Costs	15,962,985.25	14,976,354.05	14,976,354.05
Rate for 2016-2017 **	3.48*	8.48*	8.50**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 27000
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*** Final ***

Gogebic-Ontonagon ISD
P.O. Box 218
Bergland, MI 49910

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	184,763.85	311,268.34	311,268.34
2012-2013 Fixed Carry Forward	68,089.76	0.00	308,421.34
Total Indirect Costs	116,674.09	311,268.34	2,847.00
2012-2013 Direct Costs	4,611,260.57	4,484,756.08	4,484,756.08
2014-2015 Rate	2.53*	6.94*	0.06**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,189,987.29	5,841,643.69	5,841,643.69
Indirect costs based on rate ** multiplied by actual direct costs	156,606.68	405,410.07	3,504.99
2014-2015 Actual Indirect Costs	279,939.56	628,283.16	628,283.16
2012-2013 Fixed Carry Forward	68,089.76	0.00	308,421.34
Total Indirect Costs	211,849.80	628,283.16	319,861.82
Over/(Under) Recovery	-55,243.12	-222,873.09	-316,356.83

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	279,939.56	628,283.16	628,283.16
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-55,243.12	-222,873.09	-316,356.83
Total Projected Indirect 2016-2017 (Numerator)	335,182.68	851,156.25	944,639.99
Direct Costs	6,189,987.29	5,841,643.69	5,841,643.69
Rate for 2016-2017 **	5.41*	14.57*	16.17**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 27010
Form R0418

*** Final ***

Bessemer Area School District
301 EAST SELLAR ST
BESSEMER, MI 49911

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	62,221.95	489,472.85	489,472.85
2012-2013 Fixed Carry Forward	245.24	0.00	10,086.45
Total Indirect Costs	61,976.71	489,472.85	479,386.40
2012-2013 Direct Costs	3,680,100.87	3,252,849.97	3,252,849.97
2014-2015 Rate	1.68*	15.05*	14.74**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,743,624.54	3,293,912.76	3,293,912.76
Indirect costs based on rate ** multiplied by actual direct costs	62,892.89	494,086.91	485,522.74
2014-2015 Actual Indirect Costs	77,070.46	526,782.24	526,782.24
2012-2013 Fixed Carry Forward	245.24	0.00	10,086.45
Total Indirect Costs	76,825.22	526,782.24	516,695.79
Over/(Under) Recovery	-13,932.33	0.00	-31,173.05

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	77,070.46	526,782.24	526,782.24
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-13,932.33	0.00	-31,173.05
Total Projected Indirect 2016-2017 (Numerator)	91,002.79	526,782.24	557,955.29
Direct Costs	3,743,624.54	3,293,912.76	3,293,912.76
Rate for 2016-2017 **	2.43*	15.99*	16.94**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 27020
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*** Final ***

Ironwood Area Schools of Gogebic County
650 EAST AYER ST
IRONWOOD, MI 49938

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	138,192.38	859,159.25	859,159.25
2012-2013 Fixed Carry Forward	-21,429.61	-128,192.83	-128,192.83
Total Indirect Costs	159,621.99	987,352.08	987,352.08
2012-2013 Direct Costs	7,631,212.92	6,910,246.05	6,910,246.05
2014-2015 Rate	2.09*	14.29*	14.29**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	7,968,487.98	7,145,343.01	7,145,343.01
Indirect costs based on rate ** multiplied by actual direct costs	166,541.40	1,021,069.52	1,021,069.52
2014-2015 Actual Indirect Costs	160,434.44	983,579.41	983,579.41
2012-2013 Fixed Carry Forward	-21,429.61	-128,192.83	-128,192.83
Total Indirect Costs	181,864.05	1,111,772.24	1,111,772.24
Over/(Under) Recovery	-15,322.65	-90,702.72	-90,702.72

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	160,434.44	983,579.41	983,579.41
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-15,322.65	-90,702.72	-90,702.72
Total Projected Indirect 2016-2017 (Numerator)	175,757.09	1,074,282.13	1,074,282.13
Direct Costs	7,968,487.98	7,145,343.01	7,145,343.01
Rate for 2016-2017 **	2.21*	15.03*	15.03**

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

Michigan Department of Education
Carry Forward Calculation
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School District 27070
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*** Final ***

Wakefield-Marenisco School District
715 PUTNAM ST
WAKEFIELD, MI 49968

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	131,641.13	374,715.73	374,715.73
2012-2013 Fixed Carry Forward	-2,666.84	0.00	27,385.04
Total Indirect Costs	134,307.97	374,715.73	347,330.69
2012-2013 Direct Costs	2,878,280.13	2,635,205.53	2,635,205.53
2014-2015 Rate	4.67*	14.22*	13.18**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,806,670.29	2,555,692.52	2,555,692.52
Indirect costs based on rate ** multiplied by actual direct costs	131,071.50	363,419.48	336,840.27
2014-2015 Actual Indirect Costs	139,970.10	390,947.87	390,947.87
2012-2013 Fixed Carry Forward	-2,666.84	0.00	27,385.04
Total Indirect Costs	142,636.94	390,947.87	363,562.83
Over/(Under) Recovery	-11,565.44	-27,528.39	-26,722.56

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	139,970.10	390,947.87	390,947.87
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-11,565.44	-27,528.39	-26,722.56
Total Projected Indirect 2016-2017 (Numerator)	151,535.54	418,476.26	417,670.43
Direct Costs	2,806,670.29	2,555,692.52	2,555,692.52
Rate for 2016-2017 **	5.40*	16.37*	16.34**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
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*** Final ***

Watersmeet Township School District
N4720 Highway US-45
Watersmeet, MI 49969

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	145,316.22	504,706.13	504,706.13
2012-2013 Fixed Carry Forward	-18,365.47	0.00	-83,120.26
Total Indirect Costs	163,681.69	504,706.13	587,826.39
2012-2013 Direct Costs	2,900,079.50	2,540,689.59	2,540,689.59
2014-2015 Rate	5.64*	19.86*	23.14**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,182,453.72	2,754,197.17	2,754,197.17
Indirect costs based on rate ** multiplied by actual direct costs	179,490.39	413,129.58	637,321.23
2014-2015 Actual Indirect Costs	158,069.55	586,326.10	586,326.10
2012-2013 Fixed Carry Forward	-18,365.47	0.00	-83,120.26
Total Indirect Costs	176,435.02	586,326.10	669,446.36
Over/(Under) Recovery	3,055.37	0.00	-32,125.13

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	158,069.55	586,326.10	586,326.10
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	3,055.37	0.00	-32,125.13
Total Projected Indirect 2016-2017 (Numerator)	155,014.18	586,326.10	618,451.23
Direct Costs	3,182,453.72	2,754,197.17	2,754,197.17
Rate for 2016-2017 **	4.87*	21.29*	22.45**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 28000
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*** Final ***

Traverse Bay Area ISD
1101 RED DR
TRAVERSE CITY, MI 49684

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	3,282,644.05	5,356,081.01	5,356,081.01
2012-2013 Fixed Carry Forward	-569,090.59	-16,034.20	-19,241.30
Total Indirect Costs	3,851,734.64	5,372,115.21	5,375,322.31
2012-2013 Direct Costs	45,762,467.96	43,689,031.00	43,689,031.00
2014-2015 Rate	8.42*	12.30*	12.30**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	50,624,009.05	48,309,103.31	48,309,103.31
Indirect costs based on rate ** multiplied by actual direct costs	4,262,541.56	5,942,019.71	5,942,019.71
2014-2015 Actual Indirect Costs	3,548,998.60	5,863,904.34	5,863,904.34
2012-2013 Fixed Carry Forward	-569,090.59	-16,034.20	-19,241.30
Total Indirect Costs	4,118,089.19	5,879,938.54	5,883,145.64
Over/(Under) Recovery	144,452.37	62,081.17	58,874.07

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	3,548,998.60	5,863,904.34	5,863,904.34
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	144,452.37	62,081.17	58,874.07
Total Projected Indirect 2016-2017 (Numerator)	3,404,546.23	5,801,823.17	5,805,030.27
Direct Costs	50,624,009.05	48,309,103.31	48,309,103.31
Rate for 2016-2017 **	6.73*	12.01*	12.02**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Traverse City Area Public Schools
412 WEBSTER ST
TRAVERSE CITY, MI 49686

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	3,329,402.50	12,193,606.86	12,193,606.86
2012-2013 Fixed Carry Forward	220,788.90	0.00	-644,482.58
Total Indirect Costs	3,108,613.60	12,193,606.86	12,838,089.44
2012-2013 Direct Costs	84,909,205.90	76,045,001.54	76,045,001.54
2014-2015 Rate	3.66*	16.03*	16.88**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	90,980,981.87	82,003,137.07	82,003,137.07
Indirect costs based on rate ** multiplied by actual direct costs	3,329,903.94	12,300,470.56	13,842,129.54
2014-2015 Actual Indirect Costs	3,532,131.50	12,509,976.30	12,509,976.30
2012-2013 Fixed Carry Forward	220,788.90	0.00	-644,482.58
Total Indirect Costs	3,311,342.60	12,509,976.30	13,154,458.88
Over/(Under) Recovery	18,561.34	0.00	687,670.66

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	3,532,131.50	12,509,976.30	12,509,976.30
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	18,561.34	0.00	687,670.66
Total Projected Indirect 2016-2017 (Numerator)	3,513,570.16	12,509,976.30	11,822,305.64
Direct Costs	90,980,981.87	82,003,137.07	82,003,137.07
Rate for 2016-2017 **	3.86*	15.26*	14.42**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
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*** Final ***

Buckley Community Schools
305 S. First Street
Buckley, MI 49620

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	207,447.04	607,966.12	607,966.12
2012-2013 Fixed Carry Forward	-32,998.94	0.00	-36,570.74
Total Indirect Costs	240,445.98	607,966.12	644,536.86
2012-2013 Direct Costs	3,598,464.30	3,197,945.22	3,197,945.22
2014-2015 Rate	6.68*	19.01*	20.15**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,512,642.47	3,149,988.81	3,149,988.81
Indirect costs based on rate ** multiplied by actual direct costs	234,644.52	472,498.32	634,722.75
2014-2015 Actual Indirect Costs	183,028.70	545,682.36	545,682.36
2012-2013 Fixed Carry Forward	-32,998.94	0.00	-36,570.74
Total Indirect Costs	216,027.64	545,682.36	582,253.10
Over/(Under) Recovery	18,616.88	0.00	52,469.65

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	183,028.70	545,682.36	545,682.36
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	18,616.88	0.00	52,469.65
Total Projected Indirect 2016-2017 (Numerator)	164,411.82	545,682.36	493,212.71
Direct Costs	3,512,642.47	3,149,988.81	3,149,988.81
Rate for 2016-2017 **	4.68*	17.32*	15.66**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
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*** Final ***

Kingsley Area Schools
402 FENTON ST
KINGSLEY, MI 49649

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	257,684.25	1,163,114.51	1,163,114.51
2012-2013 Fixed Carry Forward	59,692.00	76,939.54	76,939.54
Total Indirect Costs	197,992.25	1,086,174.97	1,086,174.97
2012-2013 Direct Costs	11,450,707.04	10,545,276.78	10,545,276.78
2014-2015 Rate	1.73*	10.30*	10.30**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	12,179,321.45	11,225,888.65	11,225,888.65
Indirect costs based on rate ** multiplied by actual direct costs	210,702.26	1,156,266.53	1,156,266.53
2014-2015 Actual Indirect Costs	290,078.48	1,243,511.28	1,243,511.28
2012-2013 Fixed Carry Forward	59,692.00	76,939.54	76,939.54
Total Indirect Costs	230,386.48	1,166,571.74	1,166,571.74
Over/(Under) Recovery	-19,684.22	-10,305.21	-10,305.21

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	290,078.48	1,243,511.28	1,243,511.28
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-19,684.22	-10,305.21	-10,305.21
Total Projected Indirect 2016-2017 (Numerator)	309,762.70	1,253,816.49	1,253,816.49
Direct Costs	12,179,321.45	11,225,888.65	11,225,888.65
Rate for 2016-2017 **	2.54*	11.17*	11.17**

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

Michigan Department of Education
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*** Final ***

Woodland School
7224 SUPPLY RD
TRAVERSE CITY, MI 49686

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	0.00	155,258.01	155,258.01
2012-2013 Fixed Carry Forward	0.00	-25,574.10	-25,574.10
Total Indirect Costs	0.00	180,832.11	180,832.11
2012-2013 Direct Costs	1,317,482.23	1,162,224.22	1,162,224.22
2014-2015 Rate	0.00*	15.56*	15.56**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,344,166.68	1,195,350.57	1,195,350.57
Indirect costs based on rate ** multiplied by actual direct costs	0.00	179,302.59	185,996.55
2014-2015 Actual Indirect Costs	0.00	148,816.11	148,816.11
2012-2013 Fixed Carry Forward	0.00	-25,574.10	-25,574.10
Total Indirect Costs	0.00	174,390.21	174,390.21
Over/(Under) Recovery	0.00	0.00	11,606.34

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	0.00	148,816.11	148,816.11
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	11,606.34
Total Projected Indirect 2016-2017 (Numerator)	0.00	148,816.11	137,209.77
Direct Costs	1,344,166.68	1,195,350.57	1,195,350.57
Rate for 2016-2017 **	0.00*	12.45*	11.48**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Grand Traverse Academy
1245 HAMMOND RD E
TRAVERSE CITY, MI 49686

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	122,789.00	759,306.00	759,306.00
2012-2013 Fixed Carry Forward	0.00	-110,026.23	-116,504.75
Total Indirect Costs	122,789.00	869,332.23	875,810.75
2012-2013 Direct Costs	7,610,521.00	6,974,004.00	6,974,004.00
2014-2015 Rate	1.61*	12.47*	12.56**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	7,460,389.23	6,778,467.17	6,778,467.17
Indirect costs based on rate ** multiplied by actual direct costs	120,112.27	845,274.86	851,375.48
2014-2015 Actual Indirect Costs	26,762.23	708,684.29	708,684.29
2012-2013 Fixed Carry Forward	0.00	-110,026.23	-116,504.75
Total Indirect Costs	26,762.23	818,710.52	825,189.04
Over/(Under) Recovery	93,350.04	26,564.34	26,186.44

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	26,762.23	708,684.29	708,684.29
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	93,350.04	26,564.34	26,186.44
Total Projected Indirect 2016-2017 (Numerator)	-66,587.81	682,119.95	682,497.85
Direct Costs	7,460,389.23	6,778,467.17	6,778,467.17
Rate for 2016-2017 **	0.00*	10.06*	10.07**

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

Michigan Department of Education
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*** Final ***

The Greenspire School
1026 Red Drive
Traverse City, MI 49684

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	12,110.89	73,243.31	73,243.31
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	12,110.89	73,243.31	73,243.31
2012-2013 Direct Costs	447,612.69	386,480.27	386,480.27
2014-2015 Rate	2.71*	18.95*	18.95**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	532,952.81	505,308.73	505,308.73
Indirect costs based on rate ** multiplied by actual direct costs	14,443.02	75,796.31	95,756.00
2014-2015 Actual Indirect Costs	16,312.22	43,956.30	43,956.30
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	16,312.22	43,956.30	43,956.30
Over/(Under) Recovery	-1,869.20	0.00	51,799.70

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	16,312.22	43,956.30	43,956.30
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-1,869.20	0.00	51,799.70
Total Projected Indirect 2016-2017 (Numerator)	18,181.42	43,956.30	-7,843.40
Direct Costs	532,952.81	505,308.73	505,308.73
Rate for 2016-2017 **	3.41*	8.70*	0.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
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*** Final ***

Gratiot-Isabella RESD
P.O. Box 310
Ithaca, MI 48847

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,379,662.39	2,301,763.79	2,301,763.79
2012-2013 Fixed Carry Forward	-380,427.51	-494,733.06	-494,733.06
Total Indirect Costs	1,760,089.90	2,796,496.85	2,796,496.85
2012-2013 Direct Costs	15,748,946.80	14,826,845.40	14,826,845.40
2014-2015 Rate	11.18*	18.86*	18.86**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	16,861,497.53	15,813,126.79	15,813,126.79
Indirect costs based on rate ** multiplied by actual direct costs	1,885,115.42	2,371,969.02	2,982,355.71
2014-2015 Actual Indirect Costs	2,237,399.86	3,285,770.60	3,285,770.60
2012-2013 Fixed Carry Forward	-380,427.51	-494,733.06	-494,733.06
Total Indirect Costs	2,617,827.37	3,780,503.66	3,780,503.66
Over/(Under) Recovery	-732,711.95	0.00	-798,147.95

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	2,237,399.86	3,285,770.60	3,285,770.60
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-732,711.95	0.00	-798,147.95
Total Projected Indirect 2016-2017 (Numerator)	2,970,111.81	3,285,770.60	4,083,918.55
Direct Costs	16,861,497.53	15,813,126.79	15,813,126.79
Rate for 2016-2017 **	17.61*	20.78*	25.83**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Alma Public Schools
1500 PINE AVE
ALMA, MI 48801

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	613,292.31	2,827,532.38	2,827,532.38
2012-2013 Fixed Carry Forward	-60,104.60	0.00	-106,294.96
Total Indirect Costs	673,396.91	2,827,532.38	2,933,827.34
2012-2013 Direct Costs	18,812,642.30	16,598,402.23	16,598,402.23
2014-2015 Rate	3.58*	17.03*	17.68**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	20,777,722.02	18,451,968.18	18,451,968.18
Indirect costs based on rate ** multiplied by actual direct costs	743,842.45	2,767,795.23	3,262,307.97
2014-2015 Actual Indirect Costs	702,385.83	3,028,139.67	3,028,139.67
2012-2013 Fixed Carry Forward	-60,104.60	0.00	-106,294.96
Total Indirect Costs	762,490.43	3,028,139.67	3,134,434.63
Over/(Under) Recovery	-18,647.98	0.00	127,873.34

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	702,385.83	3,028,139.67	3,028,139.67
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-18,647.98	0.00	127,873.34
Total Projected Indirect 2016-2017 (Numerator)	721,033.81	3,028,139.67	2,900,266.33
Direct Costs	20,777,722.02	18,451,968.18	18,451,968.18
Rate for 2016-2017 **	3.47*	16.41*	15.72**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Ashley Community Schools
P.O. Box 6
Ashley, MI 48806

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	5,295.82	289,240.68	289,240.68
2012-2013 Fixed Carry Forward	0.00	-4,313.42	-4,313.42
Total Indirect Costs	5,295.82	293,554.10	293,554.10
2012-2013 Direct Costs	2,585,761.27	2,301,816.41	2,301,816.41
2014-2015 Rate	0.20*	12.75*	12.75**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,520,367.49	2,252,977.46	2,252,977.46
Indirect costs based on rate ** multiplied by actual direct costs	5,040.73	287,254.63	287,254.63
2014-2015 Actual Indirect Costs	24,203.91	291,593.94	291,593.94
2012-2013 Fixed Carry Forward	0.00	-4,313.42	-4,313.42
Total Indirect Costs	24,203.91	295,907.36	295,907.36
Over/(Under) Recovery	-19,163.18	-8,652.73	-8,652.73

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	24,203.91	291,593.94	291,593.94
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-19,163.18	-8,652.73	-8,652.73
Total Projected Indirect 2016-2017 (Numerator)	43,367.09	300,246.67	300,246.67
Direct Costs	2,520,367.49	2,252,977.46	2,252,977.46
Rate for 2016-2017 **	1.72*	13.33*	13.33**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Breckenridge Community Schools
P.O. Box 217
Breckenridge, MI 48615

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	50,457.30	666,372.29	666,372.29
2012-2013 Fixed Carry Forward	19,151.47	53,975.03	53,975.03
Total Indirect Costs	31,305.83	612,397.26	612,397.26
2012-2013 Direct Costs	6,964,726.64	6,348,811.65	6,348,811.65
2014-2015 Rate	0.45*	9.65*	9.65**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,746,931.69	6,134,025.95	6,134,025.95
Indirect costs based on rate ** multiplied by actual direct costs	30,361.19	591,933.50	591,933.50
2014-2015 Actual Indirect Costs	111,142.21	724,047.95	724,047.95
2012-2013 Fixed Carry Forward	19,151.47	53,975.03	53,975.03
Total Indirect Costs	91,990.74	670,072.92	670,072.92
Over/(Under) Recovery	-61,629.55	-78,139.42	-78,139.42

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	111,142.21	724,047.95	724,047.95
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-61,629.55	-78,139.42	-78,139.42
Total Projected Indirect 2016-2017 (Numerator)	172,771.76	802,187.37	802,187.37
Direct Costs	6,746,931.69	6,134,025.95	6,134,025.95
Rate for 2016-2017 **	2.56*	13.08*	13.08**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Fulton Schools
8060 ELY HWY
MIDDLETON, MI 48856

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	31,912.89	621,415.26	621,415.26
2012-2013 Fixed Carry Forward	-2,651.05	44,417.71	44,417.71
Total Indirect Costs	34,563.94	576,997.55	576,997.55
2012-2013 Direct Costs	8,377,698.10	7,788,195.73	7,788,195.73
2014-2015 Rate	0.41*	7.41*	7.41**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	8,674,402.52	7,984,557.37	7,984,557.37
Indirect costs based on rate ** multiplied by actual direct costs	35,565.05	591,655.70	591,655.70
2014-2015 Actual Indirect Costs	244,229.16	934,074.31	934,074.31
2012-2013 Fixed Carry Forward	-2,651.05	44,417.71	44,417.71
Total Indirect Costs	246,880.21	889,656.60	889,656.60
Over/(Under) Recovery	-211,315.16	-298,000.90	-298,000.90

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	244,229.16	934,074.31	934,074.31
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-211,315.16	-298,000.90	-298,000.90
Total Projected Indirect 2016-2017 (Numerator)	455,544.32	1,232,075.21	1,232,075.21
Direct Costs	8,674,402.52	7,984,557.37	7,984,557.37
Rate for 2016-2017 **	5.25*	15.43*	15.43**

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

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*** Final ***

Ithaca Public Schools
710 NORTH UNION ST
ITHACA, MI 48847

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	306,816.98	1,298,323.61	1,298,323.61
2012-2013 Fixed Carry Forward	-86,809.06	-154,524.30	-154,524.30
Total Indirect Costs	393,626.04	1,452,847.91	1,452,847.91
2012-2013 Direct Costs	11,188,111.79	10,196,605.16	10,196,605.16
2014-2015 Rate	3.52*	14.25*	14.25**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	11,819,350.44	10,830,009.94	10,830,009.94
Indirect costs based on rate ** multiplied by actual direct costs	416,041.14	1,543,276.42	1,543,276.42
2014-2015 Actual Indirect Costs	347,939.04	1,337,279.54	1,337,279.54
2012-2013 Fixed Carry Forward	-86,809.06	-154,524.30	-154,524.30
Total Indirect Costs	434,748.10	1,491,803.84	1,491,803.84
Over/(Under) Recovery	-18,706.96	51,472.58	51,472.58

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	347,939.04	1,337,279.54	1,337,279.54
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-18,706.96	51,472.58	51,472.58
Total Projected Indirect 2016-2017 (Numerator)	366,646.00	1,285,806.96	1,285,806.96
Direct Costs	11,819,350.44	10,830,009.94	10,830,009.94
Rate for 2016-2017 **	3.10*	11.87*	11.87**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

St. Louis Public Schools
113 EAST SAGINAW ST
SAINT LOUIS, MI 48880

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	151,324.13	1,189,728.42	1,189,728.42
2012-2013 Fixed Carry Forward	87,736.09	65,679.36	64,897.42
Total Indirect Costs	63,588.04	1,124,049.06	1,124,831.00
2012-2013 Direct Costs	9,696,388.95	8,657,984.66	8,657,984.66
2014-2015 Rate	0.66*	12.98*	12.99**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	10,110,780.68	9,019,116.38	9,019,116.38
Indirect costs based on rate ** multiplied by actual direct costs	66,731.15	1,170,681.31	1,171,583.22
2014-2015 Actual Indirect Costs	272,015.01	1,363,679.31	1,363,679.31
2012-2013 Fixed Carry Forward	87,736.09	65,679.36	64,897.42
Total Indirect Costs	184,278.92	1,297,999.95	1,298,781.89
Over/(Under) Recovery	-117,547.77	-127,318.64	-127,198.67

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	272,015.01	1,363,679.31	1,363,679.31
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-117,547.77	-127,318.64	-127,198.67
Total Projected Indirect 2016-2017 (Numerator)	389,562.78	1,490,997.95	1,490,877.98
Direct Costs	10,110,780.68	9,019,116.38	9,019,116.38
Rate for 2016-2017 **	3.85*	16.53*	16.53**

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

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Carry Forward Calculation
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*** Final ***

Hillsdale ISD
310 WEST BACON ST
HILLSDALE, MI 49242

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,397,404.44	1,858,830.61	1,858,830.61
2012-2013 Fixed Carry Forward	-336,870.77	-367,323.94	-346,659.87
Total Indirect Costs	1,734,275.21	2,226,154.55	2,205,490.48
2012-2013 Direct Costs	10,438,059.43	9,976,633.26	9,976,633.26
2014-2015 Rate	16.61*	22.31*	22.11**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	10,259,405.15	9,763,819.63	9,763,819.63
Indirect costs based on rate ** multiplied by actual direct costs	1,538,910.77	1,464,572.94	2,158,780.52
2014-2015 Actual Indirect Costs	1,258,109.35	1,753,694.87	1,753,694.87
2012-2013 Fixed Carry Forward	-336,870.77	-367,323.94	-346,659.87
Total Indirect Costs	1,594,980.12	2,121,018.81	2,100,354.74
Over/(Under) Recovery	0.00	0.00	58,425.78

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,258,109.35	1,753,694.87	1,753,694.87
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	58,425.78
Total Projected Indirect 2016-2017 (Numerator)	1,258,109.35	1,753,694.87	1,695,269.09
Direct Costs	10,259,405.15	9,763,819.63	9,763,819.63
Rate for 2016-2017 **	12.26*	17.96*	17.36**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Camden-Frontier School
4971 WEST MONTGOMERY RD
CAMDEN, MI 49232

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	92,223.39	469,891.77	469,891.77
2012-2013 Fixed Carry Forward	-3,287.14	64,739.38	67,617.44
Total Indirect Costs	95,510.53	405,152.39	402,274.33
2012-2013 Direct Costs	4,692,689.74	4,315,021.36	4,315,021.36
2014-2015 Rate	2.04*	9.39*	9.32**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,520,437.32	4,137,137.05	4,137,137.05
Indirect costs based on rate ** multiplied by actual direct costs	92,216.92	388,477.17	385,581.17
2014-2015 Actual Indirect Costs	60,473.91	443,774.18	443,774.18
2012-2013 Fixed Carry Forward	-3,287.14	64,739.38	67,617.44
Total Indirect Costs	63,761.05	379,034.80	376,156.74
Over/(Under) Recovery	28,455.87	9,442.37	9,424.43

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	60,473.91	443,774.18	443,774.18
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	28,455.87	9,442.37	9,424.43
Total Projected Indirect 2016-2017 (Numerator)	32,018.04	434,331.81	434,349.75
Direct Costs	4,520,437.32	4,137,137.05	4,137,137.05
Rate for 2016-2017 **	0.71*	10.50*	10.50**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Hillsdale Community Schools
30 SOUTH NORWOOD AVE
HILLSDALE, MI 49242

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	330,600.27	1,500,956.95	1,500,956.95
2012-2013 Fixed Carry Forward	-29,131.07	-122,926.69	-122,926.69
Total Indirect Costs	359,731.34	1,623,883.64	1,623,883.64
2012-2013 Direct Costs	12,728,383.73	11,558,027.05	11,558,027.05
2014-2015 Rate	2.83*	14.05*	14.05**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	12,768,463.60	11,596,033.23	11,596,033.23
Indirect costs based on rate ** multiplied by actual direct costs	361,347.52	1,629,242.67	1,629,242.67
2014-2015 Actual Indirect Costs	340,999.62	1,513,429.99	1,513,429.99
2012-2013 Fixed Carry Forward	-29,131.07	-122,926.69	-122,926.69
Total Indirect Costs	370,130.69	1,636,356.68	1,636,356.68
Over/(Under) Recovery	-8,783.17	-7,114.01	-7,114.01

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	340,999.62	1,513,429.99	1,513,429.99
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-8,783.17	-7,114.01	-7,114.01
Total Projected Indirect 2016-2017 (Numerator)	349,782.79	1,520,544.00	1,520,544.00
Direct Costs	12,768,463.60	11,596,033.23	11,596,033.23
Rate for 2016-2017 **	2.74*	13.11*	13.11**

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

Michigan Department of Education
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*** Final ***

Jonesville Community Schools
202 WRIGHT ST
JONESVILLE, MI 49250

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	216,135.43	1,178,095.15	1,178,095.15
2012-2013 Fixed Carry Forward	71,825.37	329,446.69	315,238.31
Total Indirect Costs	144,310.06	848,648.46	862,856.84
2012-2013 Direct Costs	11,623,500.30	10,661,540.58	10,661,540.58
2014-2015 Rate	1.24*	7.96*	8.09**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	12,572,023.92	11,571,274.78	11,571,274.78
Indirect costs based on rate ** multiplied by actual direct costs	155,893.10	921,073.47	936,116.13
2014-2015 Actual Indirect Costs	271,473.17	1,272,222.31	1,272,222.31
2012-2013 Fixed Carry Forward	71,825.37	329,446.69	315,238.31
Total Indirect Costs	199,647.80	942,775.62	956,984.00
Over/(Under) Recovery	-43,754.70	-21,702.15	-20,867.87

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	271,473.17	1,272,222.31	1,272,222.31
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-43,754.70	-21,702.15	-20,867.87
Total Projected Indirect 2016-2017 (Numerator)	315,227.87	1,293,924.46	1,293,090.18
Direct Costs	12,572,023.92	11,571,274.78	11,571,274.78
Rate for 2016-2017 **	2.51*	11.18*	11.18**

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

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Litchfield Community Schools
210 WILLIAMS ST
LITCHFIELD, MI 49252

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	113,463.73	416,340.40	416,340.40
2012-2013 Fixed Carry Forward	30,830.21	0.00	46,995.93
Total Indirect Costs	82,633.52	416,340.40	369,344.47
2012-2013 Direct Costs	2,613,848.97	2,310,972.30	2,310,972.30
2014-2015 Rate	3.16*	18.02*	15.98**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,396,589.76	3,088,910.36	3,088,910.36
Indirect costs based on rate ** multiplied by actual direct costs	107,332.24	463,336.55	493,607.88
2014-2015 Actual Indirect Costs	126,045.14	433,724.54	433,724.54
2012-2013 Fixed Carry Forward	30,830.21	0.00	46,995.93
Total Indirect Costs	95,214.93	433,724.54	386,728.61
Over/(Under) Recovery	12,117.31	0.00	106,879.27

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	126,045.14	433,724.54	433,724.54
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	12,117.31	0.00	106,879.27
Total Projected Indirect 2016-2017 (Numerator)	113,927.83	433,724.54	326,845.27
Direct Costs	3,396,589.76	3,088,910.36	3,088,910.36
Rate for 2016-2017 **	3.35*	14.04*	10.58**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

North Adams-Jerome Public Schools
4555 KNOWLES RD
NORTH ADAMS, MI 49262

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	76,631.46	331,242.59	331,242.59
2012-2013 Fixed Carry Forward	-35,416.46	-49,065.01	-49,065.01
Total Indirect Costs	112,047.92	380,307.60	380,307.60
2012-2013 Direct Costs	3,156,617.56	2,902,006.43	2,902,006.43
2014-2015 Rate	3.55*	13.10*	13.10**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,797,158.66	2,554,078.74	2,554,078.74
Indirect costs based on rate ** multiplied by actual direct costs	99,299.13	334,584.31	334,584.31
2014-2015 Actual Indirect Costs	79,864.34	322,944.26	322,944.26
2012-2013 Fixed Carry Forward	-35,416.46	-49,065.01	-49,065.01
Total Indirect Costs	115,280.80	372,009.27	372,009.27
Over/(Under) Recovery	-15,981.67	-37,424.96	-37,424.96

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	79,864.34	322,944.26	322,944.26
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-15,981.67	-37,424.96	-37,424.96
Total Projected Indirect 2016-2017 (Numerator)	95,846.01	360,369.22	360,369.22
Direct Costs	2,797,158.66	2,554,078.74	2,554,078.74
Rate for 2016-2017 **	3.43*	14.11*	14.11**

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

Michigan Department of Education
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*** Final ***

Pittsford Area Schools
9304 HAMILTON RD
PITTSFORD, MI 49271

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	229,049.34	734,309.62	734,309.62
2012-2013 Fixed Carry Forward	-41,269.27	-170,885.45	-162,780.28
Total Indirect Costs	270,318.61	905,195.07	897,089.90
2012-2013 Direct Costs	5,044,539.60	4,540,081.95	4,540,081.95
2014-2015 Rate	5.36*	19.94*	19.76**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,145,920.86	4,640,531.95	4,640,531.95
Indirect costs based on rate ** multiplied by actual direct costs	275,821.36	696,079.79	916,969.11
2014-2015 Actual Indirect Costs	161,242.64	666,631.55	666,631.55
2012-2013 Fixed Carry Forward	-41,269.27	-170,885.45	-162,780.28
Total Indirect Costs	202,511.91	837,517.00	829,411.83
Over/(Under) Recovery	73,309.45	0.00	87,557.28

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	161,242.64	666,631.55	666,631.55
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	73,309.45	0.00	87,557.28
Total Projected Indirect 2016-2017 (Numerator)	87,933.19	666,631.55	579,074.27
Direct Costs	5,145,920.86	4,640,531.95	4,640,531.95
Rate for 2016-2017 **	1.71*	14.37*	12.48**

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

Michigan Department of Education
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Reading Community Schools
P.O. Box 330
Reading, MI 49274

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	153,612.43	788,220.89	788,220.89
2012-2013 Fixed Carry Forward	-12,018.23	0.00	144,081.91
Total Indirect Costs	165,630.66	788,220.89	644,138.98
2012-2013 Direct Costs	6,722,107.86	6,087,499.40	6,087,499.40
2014-2015 Rate	2.46*	12.95*	10.58**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	7,350,243.57	6,605,417.43	6,605,417.43
Indirect costs based on rate ** multiplied by actual direct costs	180,815.99	855,401.56	698,853.16
2014-2015 Actual Indirect Costs	148,363.85	893,189.99	893,189.99
2012-2013 Fixed Carry Forward	-12,018.23	0.00	144,081.91
Total Indirect Costs	160,382.08	893,189.99	749,108.08
Over/(Under) Recovery	20,433.91	-37,788.43	-50,254.92

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	148,363.85	893,189.99	893,189.99
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	20,433.91	-37,788.43	-50,254.92
Total Projected Indirect 2016-2017 (Numerator)	127,929.94	930,978.42	943,444.91
Direct Costs	7,350,243.57	6,605,417.43	6,605,417.43
Rate for 2016-2017 **	1.74*	14.09*	14.28**

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

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*** Final ***

Waldron Area Schools
13380 WALDRON RD
WALDRON, MI 49288

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	61,390.94	419,324.74	419,324.74
2012-2013 Fixed Carry Forward	20,723.76	-62,501.87	-59,952.65
Total Indirect Costs	40,667.18	481,826.61	479,277.39
2012-2013 Direct Costs	2,806,958.29	2,449,024.49	2,449,024.49
2014-2015 Rate	1.45*	19.67*	19.57**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,701,717.52	2,350,472.27	2,350,472.27
Indirect costs based on rate ** multiplied by actual direct costs	39,174.90	352,570.84	459,987.42
2014-2015 Actual Indirect Costs	92,373.06	443,618.31	443,618.31
2012-2013 Fixed Carry Forward	20,723.76	-62,501.87	-59,952.65
Total Indirect Costs	71,649.30	506,120.18	503,570.96
Over/(Under) Recovery	-32,474.40	0.00	-43,583.54

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	92,373.06	443,618.31	443,618.31
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-32,474.40	0.00	-43,583.54
Total Projected Indirect 2016-2017 (Numerator)	124,847.46	443,618.31	487,201.85
Direct Costs	2,701,717.52	2,350,472.27	2,350,472.27
Rate for 2016-2017 **	4.62*	18.87*	20.73**

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

Michigan Department of Education
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*** Final ***

Hillsdale Preparatory School
160 MECHANIC RD
HILLSDALE, MI 49242

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	24,140.38	106,128.13	106,128.13
2012-2013 Fixed Carry Forward	-22,032.00	0.00	-8,789.28
Total Indirect Costs	46,172.38	106,128.13	114,917.41
2012-2013 Direct Costs	691,183.29	609,195.54	609,195.54
2014-2015 Rate	6.68*	17.42*	18.86**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	963,640.57	862,504.82	862,504.82
Indirect costs based on rate ** multiplied by actual direct costs	64,371.19	129,375.72	162,668.41
2014-2015 Actual Indirect Costs	14,920.20	116,055.95	116,055.95
2012-2013 Fixed Carry Forward	-22,032.00	0.00	-8,789.28
Total Indirect Costs	36,952.20	116,055.95	124,845.23
Over/(Under) Recovery	27,418.99	0.00	37,823.18

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	14,920.20	116,055.95	116,055.95
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	27,418.99	0.00	37,823.18
Total Projected Indirect 2016-2017 (Numerator)	-12,498.79	116,055.95	78,232.77
Direct Costs	963,640.57	862,504.82	862,504.82
Rate for 2016-2017 **	0.00*	13.46*	9.07**

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

Michigan Department of Education
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*** Final ***

Will Carleton Charter School Academy
P.O. Box 712
Hillsdale, MI 49242

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	62,205.00	260,341.00	260,341.00
2012-2013 Fixed Carry Forward	-15,876.30	10,561.61	2,861.26
Total Indirect Costs	78,081.30	249,779.39	257,479.74
2012-2013 Direct Costs	2,089,914.00	1,891,778.00	1,891,778.00
2014-2015 Rate	3.74*	13.20*	13.61**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,322,729.00	2,086,929.00	2,086,929.00
Indirect costs based on rate ** multiplied by actual direct costs	86,870.06	275,474.63	284,031.04
2014-2015 Actual Indirect Costs	61,879.00	297,679.00	297,679.00
2012-2013 Fixed Carry Forward	-15,876.30	10,561.61	2,861.26
Total Indirect Costs	77,755.30	287,117.39	294,817.74
Over/(Under) Recovery	9,114.76	-11,642.76	-10,786.70

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	61,879.00	297,679.00	297,679.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	9,114.76	-11,642.76	-10,786.70
Total Projected Indirect 2016-2017 (Numerator)	52,764.24	309,321.76	308,465.70
Direct Costs	2,322,729.00	2,086,929.00	2,086,929.00
Rate for 2016-2017 **	2.27*	14.82*	14.78**

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

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*** Final ***

Copper Country ISD
809 HECLA ST
HANCOCK, MI 49930

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,589,798.60	1,908,652.03	1,908,652.03
2012-2013 Fixed Carry Forward	0.00	0.00	-558,178.13
Total Indirect Costs	1,589,798.60	1,908,652.03	2,466,830.16
2012-2013 Direct Costs	7,186,064.25	6,867,210.82	6,867,210.82
2014-2015 Rate	22.12*	27.79*	35.92**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	8,383,071.12	8,080,624.39	8,080,624.39
Indirect costs based on rate ** multiplied by actual direct costs	1,257,460.67	1,212,093.66	2,020,156.10
2014-2015 Actual Indirect Costs	1,677,618.35	1,980,065.08	1,980,065.08
2012-2013 Fixed Carry Forward	0.00	0.00	-558,178.13
Total Indirect Costs	1,677,618.35	1,980,065.08	2,538,243.21
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,677,618.35	1,980,065.08	1,980,065.08
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	1,677,618.35	1,980,065.08	1,980,065.08
Direct Costs	8,383,071.12	8,080,624.39	8,080,624.39
Rate for 2016-2017 **	20.01*	24.50*	24.50**

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

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Hancock Public Schools
501 Campus Drive
HANCOCK, MI 49930

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	150,508.05	732,952.51	732,952.51
2012-2013 Fixed Carry Forward	58,011.57	78,679.60	79,463.97
Total Indirect Costs	92,496.48	654,272.91	653,488.54
2012-2013 Direct Costs	6,294,141.20	5,711,696.74	5,711,696.74
2014-2015 Rate	1.47*	11.45*	11.44**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,910,369.32	6,235,608.46	6,235,608.46
Indirect costs based on rate ** multiplied by actual direct costs	101,582.43	713,977.17	713,353.61
2014-2015 Actual Indirect Costs	162,661.97	837,422.83	837,422.83
2012-2013 Fixed Carry Forward	58,011.57	78,679.60	79,463.97
Total Indirect Costs	104,650.40	758,743.23	757,958.86
Over/(Under) Recovery	-3,067.97	-44,766.06	-44,605.25

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	162,661.97	837,422.83	837,422.83
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-3,067.97	-44,766.06	-44,605.25
Total Projected Indirect 2016-2017 (Numerator)	165,729.94	882,188.89	882,028.08
Direct Costs	6,910,369.32	6,235,608.46	6,235,608.46
Rate for 2016-2017 **	2.40*	14.15*	14.15**

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

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Adams Township School District
P.O. Box 37
Painesdale, MI 49955

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	84,817.85	552,395.87	552,395.87
2012-2013 Fixed Carry Forward	-10,728.89	0.00	84,721.11
Total Indirect Costs	95,546.74	552,395.87	467,674.76
2012-2013 Direct Costs	3,587,628.26	3,120,050.24	3,120,050.24
2014-2015 Rate	2.66*	17.70*	14.99**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,928,832.97	3,406,117.65	3,406,117.65
Indirect costs based on rate ** multiplied by actual direct costs	104,506.96	510,917.65	510,577.04
2014-2015 Actual Indirect Costs	89,826.06	612,541.38	612,541.38
2012-2013 Fixed Carry Forward	-10,728.89	0.00	84,721.11
Total Indirect Costs	100,554.95	612,541.38	527,820.27
Over/(Under) Recovery	3,952.01	0.00	-17,243.23

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	89,826.06	612,541.38	612,541.38
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	3,952.01	0.00	-17,243.23
Total Projected Indirect 2016-2017 (Numerator)	85,874.05	612,541.38	629,784.61
Direct Costs	3,928,832.97	3,406,117.65	3,406,117.65
Rate for 2016-2017 **	2.19*	17.98*	18.49**

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

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*** Final ***

Public Schools of Calumet, Laurium & Keweenaw
57070 MINE ST
CALUMET, MI 49913

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	283,202.75	1,590,428.34	1,590,428.34
2012-2013 Fixed Carry Forward	-30,196.72	-196,175.99	-196,476.04
Total Indirect Costs	313,399.47	1,786,604.33	1,786,904.38
2012-2013 Direct Costs	12,543,936.23	11,236,710.64	11,236,710.64
2014-2015 Rate	2.50*	15.90*	15.90**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	13,758,746.74	12,426,352.71	12,426,352.71
Indirect costs based on rate ** multiplied by actual direct costs	343,968.67	1,863,952.91	1,975,790.08
2014-2015 Actual Indirect Costs	251,469.28	1,583,863.31	1,583,863.31
2012-2013 Fixed Carry Forward	-30,196.72	-196,175.99	-196,476.04
Total Indirect Costs	281,666.00	1,780,039.30	1,780,339.35
Over/(Under) Recovery	62,302.67	0.00	195,450.73

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	251,469.28	1,583,863.31	1,583,863.31
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	62,302.67	0.00	195,450.73
Total Projected Indirect 2016-2017 (Numerator)	189,166.61	1,583,863.31	1,388,412.58
Direct Costs	13,758,746.74	12,426,352.71	12,426,352.71
Rate for 2016-2017 **	1.37*	12.75*	11.17**

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

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Chassell Township School District
P.O. Box 140
Chassell, MI 49916

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	74,299.15	254,666.10	254,666.10
2012-2013 Fixed Carry Forward	-6,773.41	-1,170.65	-989.00
Total Indirect Costs	81,072.56	255,836.75	255,655.10
2012-2013 Direct Costs	2,136,284.28	1,955,917.33	1,955,917.33
2014-2015 Rate	3.80*	13.08*	13.07**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,090,065.04	1,921,879.89	1,921,879.89
Indirect costs based on rate ** multiplied by actual direct costs	79,422.47	251,381.89	251,189.70
2014-2015 Actual Indirect Costs	74,553.32	242,738.47	242,738.47
2012-2013 Fixed Carry Forward	-6,773.41	-1,170.65	-989.00
Total Indirect Costs	81,326.73	243,909.12	243,727.47
Over/(Under) Recovery	-1,904.26	7,472.77	7,462.23

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	74,553.32	242,738.47	242,738.47
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-1,904.26	7,472.77	7,462.23
Total Projected Indirect 2016-2017 (Numerator)	76,457.58	235,265.70	235,276.24
Direct Costs	2,090,065.04	1,921,879.89	1,921,879.89
Rate for 2016-2017 **	3.66*	12.24*	12.24**

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

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Elm River Township School District
3999 E. WINONA RD
TOIVOLA, MI 49965

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	55,549.00	118,012.00	118,012.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	55,549.00	118,012.00	118,012.00
2012-2013 Direct Costs	235,341.00	172,878.00	172,878.00
2014-2015 Rate	23.60*	68.26*	68.26**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	222,790.00	179,452.00	179,452.00
Indirect costs based on rate ** multiplied by actual direct costs	33,418.50	26,917.80	44,863.00
2014-2015 Actual Indirect Costs	63,737.00	107,075.00	107,075.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	63,737.00	107,075.00	107,075.00
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	63,737.00	107,075.00	107,075.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	63,737.00	107,075.00	107,075.00
Direct Costs	222,790.00	179,452.00	179,452.00
Rate for 2016-2017 **	28.61*	59.67*	59.67**

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

Michigan Department of Education
Carry Forward Calculation
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School District 31100
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*** Final ***

Dollar Bay-Tamarack City Area Schools
P.O. Box 371, 48475 Maple Drive
Dollar Bay, MI 49922

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	25,068.66	227,338.62	227,338.62
2012-2013 Fixed Carry Forward	7,437.42	-19,460.11	-2,534.37
Total Indirect Costs	17,631.24	246,798.73	229,872.99
2012-2013 Direct Costs	2,506,909.73	2,304,639.77	2,304,639.77
2014-2015 Rate	0.70*	10.71*	9.97**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,863,592.64	2,646,197.50	2,646,197.50
Indirect costs based on rate ** multiplied by actual direct costs	20,045.15	283,407.75	263,825.89
2014-2015 Actual Indirect Costs	46,912.67	264,307.81	264,307.81
2012-2013 Fixed Carry Forward	7,437.42	-19,460.11	-2,534.37
Total Indirect Costs	39,475.25	283,767.92	266,842.18
Over/(Under) Recovery	-19,430.10	-360.17	-3,016.29

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	46,912.67	264,307.81	264,307.81
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-19,430.10	-360.17	-3,016.29
Total Projected Indirect 2016-2017 (Numerator)	66,342.77	264,667.98	267,324.10
Direct Costs	2,863,592.64	2,646,197.50	2,646,197.50
Rate for 2016-2017 **	2.32*	10.00*	10.10**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 31110
Form R0418

*** Final ***

Houghton-Portage Township School District
1603 GUNDLACH RD
HOUGHTON, MI 49931

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	285,465.80	1,089,045.15	1,089,045.15
2012-2013 Fixed Carry Forward	5,556.05	58,376.36	58,376.36
Total Indirect Costs	279,909.75	1,030,668.79	1,030,668.79
2012-2013 Direct Costs	9,757,466.52	8,953,887.17	8,953,887.17
2014-2015 Rate	2.87*	11.51*	11.51**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	11,349,208.81	10,468,230.92	10,468,230.92
Indirect costs based on rate ** multiplied by actual direct costs	325,722.29	1,204,893.38	1,204,893.38
2014-2015 Actual Indirect Costs	349,777.85	1,230,755.74	1,230,755.74
2012-2013 Fixed Carry Forward	5,556.05	58,376.36	58,376.36
Total Indirect Costs	344,221.80	1,172,379.38	1,172,379.38
Over/(Under) Recovery	-18,499.51	32,514.00	32,514.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	349,777.85	1,230,755.74	1,230,755.74
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-18,499.51	32,514.00	32,514.00
Total Projected Indirect 2016-2017 (Numerator)	368,277.36	1,198,241.74	1,198,241.74
Direct Costs	11,349,208.81	10,468,230.92	10,468,230.92
Rate for 2016-2017 **	3.24*	11.45*	11.45**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 31130
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*** Final ***

Lake Linden-Hubbell School District
601 CALUMET ST
LAKE LINDEN, MI 49945

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	238,032.55	645,793.25	645,793.25
2012-2013 Fixed Carry Forward	69,352.83	0.00	62,601.25
Total Indirect Costs	168,679.72	645,793.25	583,192.00
2012-2013 Direct Costs	4,151,548.17	3,743,787.47	3,743,787.47
2014-2015 Rate	4.06*	17.25*	15.58**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,147,488.39	3,727,823.07	3,727,823.07
Indirect costs based on rate ** multiplied by actual direct costs	168,388.03	559,173.46	580,794.83
2014-2015 Actual Indirect Costs	255,836.85	675,502.17	675,502.17
2012-2013 Fixed Carry Forward	69,352.83	0.00	62,601.25
Total Indirect Costs	186,484.02	675,502.17	612,900.92
Over/(Under) Recovery	-18,095.99	0.00	-32,106.09

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	255,836.85	675,502.17	675,502.17
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-18,095.99	0.00	-32,106.09
Total Projected Indirect 2016-2017 (Numerator)	273,932.84	675,502.17	707,608.26
Direct Costs	4,147,488.39	3,727,823.07	3,727,823.07
Rate for 2016-2017 **	6.60*	18.12*	18.98**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 31140
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*** Final ***

Stanton Township Public Schools
50870 HOLMAN SCHOOL RD
ATLANTIC MINE, MI 49905

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	0.00	83,589.00	83,589.00
2012-2013 Fixed Carry Forward	0.00	25,915.40	25,915.40
Total Indirect Costs	0.00	57,673.60	57,673.60
2012-2013 Direct Costs	1,196,489.00	1,112,900.00	1,112,900.00
2014-2015 Rate	0.00*	5.18*	5.18**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,316,960.00	1,231,312.00	1,231,312.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	63,781.96	63,781.96
2014-2015 Actual Indirect Costs	0.00	85,648.00	85,648.00
2012-2013 Fixed Carry Forward	0.00	25,915.40	25,915.40
Total Indirect Costs	0.00	59,732.60	59,732.60
Over/(Under) Recovery	0.00	4,049.36	4,049.36

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	0.00	85,648.00	85,648.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	4,049.36	4,049.36
Total Projected Indirect 2016-2017 (Numerator)	0.00	81,598.64	81,598.64
Direct Costs	1,316,960.00	1,231,312.00	1,231,312.00
Rate for 2016-2017 **	0.00*	6.63*	6.63**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 32000
Form R0418

*** Final ***

Huron ISD
1299 SOUTH THOMAS RD STE 1
BAD AXE, MI 48413

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	920,407.65	1,520,448.22	1,520,448.22
2012-2013 Fixed Carry Forward	-255,824.47	-225,522.75	-227,206.99
Total Indirect Costs	1,176,232.12	1,745,970.97	1,747,655.21
2012-2013 Direct Costs	10,324,117.22	9,724,076.65	9,724,076.65
2014-2015 Rate	11.39*	17.96*	17.97**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	11,476,964.29	10,875,857.55	10,875,857.55
Indirect costs based on rate ** multiplied by actual direct costs	1,307,226.23	1,631,378.63	1,954,391.60
2014-2015 Actual Indirect Costs	1,127,185.38	1,728,292.12	1,728,292.12
2012-2013 Fixed Carry Forward	-255,824.47	-225,522.75	-227,206.99
Total Indirect Costs	1,383,009.85	1,953,814.87	1,955,499.11
Over/(Under) Recovery	-75,783.62	0.00	-1,107.51

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,127,185.38	1,728,292.12	1,728,292.12
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-75,783.62	0.00	-1,107.51
Total Projected Indirect 2016-2017 (Numerator)	1,202,969.00	1,728,292.12	1,729,399.63
Direct Costs	11,476,964.29	10,875,857.55	10,875,857.55
Rate for 2016-2017 **	10.48*	15.89*	15.90**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 32010
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*** Final ***

Bad Axe Public Schools
200 NORTH BARRIE, STE 100
BAD AXE, MI 48413

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	0.00	824,302.91	824,302.91
2012-2013 Fixed Carry Forward	0.00	83,901.87	83,901.87
Total Indirect Costs	0.00	740,401.04	740,401.04
2012-2013 Direct Costs	9,483,982.63	8,659,679.72	8,659,679.72
2014-2015 Rate	0.00*	8.55*	8.55**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	9,327,540.36	8,480,753.63	8,480,753.63
Indirect costs based on rate ** multiplied by actual direct costs	0.00	725,104.44	725,104.44
2014-2015 Actual Indirect Costs	0.00	846,786.73	846,786.73
2012-2013 Fixed Carry Forward	0.00	83,901.87	83,901.87
Total Indirect Costs	0.00	762,884.86	762,884.86
Over/(Under) Recovery	0.00	-37,780.42	-37,780.42

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	0.00	846,786.73	846,786.73
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-37,780.42	-37,780.42
Total Projected Indirect 2016-2017 (Numerator)	0.00	884,567.15	884,567.15
Direct Costs	9,327,540.36	8,480,753.63	8,480,753.63
Rate for 2016-2017 **	0.00*	10.43*	10.43**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 32030
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*** Final ***

Caseville Public Schools
P.O. Box 1068
Caseville, MI 48725

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	5,010.77	238,075.57	238,075.57
2012-2013 Fixed Carry Forward	0.00	33,773.27	33,656.96
Total Indirect Costs	5,010.77	204,302.30	204,418.61
2012-2013 Direct Costs	2,406,026.61	2,172,961.81	2,172,961.81
2014-2015 Rate	0.21*	9.40*	9.41**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,619,077.45	2,373,863.47	2,373,863.47
Indirect costs based on rate ** multiplied by actual direct costs	5,500.06	223,143.17	223,380.55
2014-2015 Actual Indirect Costs	8,074.62	253,288.60	253,288.60
2012-2013 Fixed Carry Forward	0.00	33,773.27	33,656.96
Total Indirect Costs	8,074.62	219,515.33	219,631.64
Over/(Under) Recovery	-2,574.56	3,627.84	3,748.91

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	8,074.62	253,288.60	253,288.60
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-2,574.56	3,627.84	3,748.91
Total Projected Indirect 2016-2017 (Numerator)	10,649.18	249,660.76	249,539.69
Direct Costs	2,619,077.45	2,373,863.47	2,373,863.47
Rate for 2016-2017 **	0.41*	10.52*	10.51**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Church School District
2927 CROCKARD RD
BAD AXE, MI 48413

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	767.00	20,310.99	20,310.99
2012-2013 Fixed Carry Forward	-39.33	-4,782.37	-5,468.92
Total Indirect Costs	806.33	25,093.36	25,779.91
2012-2013 Direct Costs	200,953.15	181,409.16	181,409.16
2014-2015 Rate	0.40*	13.83*	14.21**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	246,438.16	223,098.96	223,098.96
Indirect costs based on rate ** multiplied by actual direct costs	985.75	30,854.59	31,702.36
2014-2015 Actual Indirect Costs	675.00	24,014.20	24,014.20
2012-2013 Fixed Carry Forward	-39.33	-4,782.37	-5,468.92
Total Indirect Costs	714.33	28,796.57	29,483.12
Over/(Under) Recovery	271.42	2,058.02	2,219.24

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	675.00	24,014.20	24,014.20
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	271.42	2,058.02	2,219.24
Total Projected Indirect 2016-2017 (Numerator)	403.58	21,956.18	21,794.96
Direct Costs	246,438.16	223,098.96	223,098.96
Rate for 2016-2017 **	0.16*	9.84*	9.77**

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

Michigan Department of Education
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Elkton-Pigeon-Bay Port Laker Schools
6136 PIGEON RD
PIGEON, MI 48755

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	337,845.88	993,864.62	993,864.62
2012-2013 Fixed Carry Forward	-102,925.22	-17,960.79	-21,182.29
Total Indirect Costs	440,771.10	1,011,825.41	1,015,046.91
2012-2013 Direct Costs	7,837,062.37	7,181,043.63	7,181,043.63
2014-2015 Rate	5.62*	14.09*	14.14**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	8,311,552.60	7,643,947.18	7,643,947.18
Indirect costs based on rate ** multiplied by actual direct costs	467,109.26	1,077,032.16	1,080,854.13
2014-2015 Actual Indirect Costs	351,370.17	1,018,975.59	1,018,975.59
2012-2013 Fixed Carry Forward	-102,925.22	-17,960.79	-21,182.29
Total Indirect Costs	454,295.39	1,036,936.38	1,040,157.88
Over/(Under) Recovery	12,813.87	40,095.78	40,696.25

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	351,370.17	1,018,975.59	1,018,975.59
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	12,813.87	40,095.78	40,696.25
Total Projected Indirect 2016-2017 (Numerator)	338,556.30	978,879.81	978,279.34
Direct Costs	8,311,552.60	7,643,947.18	7,643,947.18
Rate for 2016-2017 **	4.07*	12.81*	12.80**

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

Michigan Department of Education
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*** Final ***

Harbor Beach Community Schools
402 SOUTH 5TH ST
HARBOR BEACH, MI 48441

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	127,305.44	689,723.85	689,723.85
2012-2013 Fixed Carry Forward	-35,704.40	0.00	-173,295.74
Total Indirect Costs	163,009.84	689,723.85	863,019.59
2012-2013 Direct Costs	4,151,217.63	3,588,799.22	3,588,799.22
2014-2015 Rate	3.93*	19.22*	24.05**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,659,728.72	4,185,692.86	4,185,692.86
Indirect costs based on rate ** multiplied by actual direct costs	183,127.34	627,853.93	1,006,659.13
2014-2015 Actual Indirect Costs	156,001.51	630,037.37	630,037.37
2012-2013 Fixed Carry Forward	-35,704.40	0.00	-173,295.74
Total Indirect Costs	191,705.91	630,037.37	803,333.11
Over/(Under) Recovery	-8,578.57	0.00	203,326.02

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	156,001.51	630,037.37	630,037.37
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-8,578.57	0.00	203,326.02
Total Projected Indirect 2016-2017 (Numerator)	164,580.08	630,037.37	426,711.35
Direct Costs	4,659,728.72	4,185,692.86	4,185,692.86
Rate for 2016-2017 **	3.53*	15.05*	10.19**

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

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*** Final ***

North Huron School District
21 MAIN ST
KINDE, MI 48445

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	103,286.17	451,954.82	451,954.82
2012-2013 Fixed Carry Forward	-8,147.79	7,806.74	5,764.66
Total Indirect Costs	111,433.96	444,148.08	446,190.16
2012-2013 Direct Costs	3,808,123.56	3,459,454.91	3,459,454.91
2014-2015 Rate	2.93*	12.84*	12.90**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,606,383.36	4,219,444.71	4,219,444.71
Indirect costs based on rate ** multiplied by actual direct costs	134,967.03	541,776.70	544,308.37
2014-2015 Actual Indirect Costs	141,930.74	528,869.39	528,869.39
2012-2013 Fixed Carry Forward	-8,147.79	7,806.74	5,764.66
Total Indirect Costs	150,078.53	521,062.65	523,104.73
Over/(Under) Recovery	-15,111.50	20,714.05	21,203.64

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	141,930.74	528,869.39	528,869.39
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-15,111.50	20,714.05	21,203.64
Total Projected Indirect 2016-2017 (Numerator)	157,042.24	508,155.34	507,665.75
Direct Costs	4,606,383.36	4,219,444.71	4,219,444.71
Rate for 2016-2017 **	3.41*	12.04*	12.03**

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

Michigan Department of Education
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*** Final ***

Owendale-Gagetown Area School District
7166 EAST MAIN ST
OWENDALE, MI 48754

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	49,999.60	216,715.11	216,715.11
2012-2013 Fixed Carry Forward	-11,558.66	-15,233.51	-15,167.96
Total Indirect Costs	61,558.26	231,948.62	231,883.07
2012-2013 Direct Costs	1,712,991.04	1,546,275.53	1,546,275.53
2014-2015 Rate	3.59*	15.00*	15.00**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,641,514.58	1,508,970.76	1,508,970.76
Indirect costs based on rate ** multiplied by actual direct costs	58,930.37	226,345.61	226,345.61
2014-2015 Actual Indirect Costs	39,538.83	172,082.65	172,082.65
2012-2013 Fixed Carry Forward	-11,558.66	-15,233.51	-15,167.96
Total Indirect Costs	51,097.49	187,316.16	187,250.61
Over/(Under) Recovery	7,832.88	39,029.45	39,095.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	39,538.83	172,082.65	172,082.65
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	7,832.88	39,029.45	39,095.00
Total Projected Indirect 2016-2017 (Numerator)	31,705.95	133,053.20	132,987.65
Direct Costs	1,641,514.58	1,508,970.76	1,508,970.76
Rate for 2016-2017 **	1.93*	8.82*	8.81**

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

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*** Final ***

Port Hope Community Schools
7840 PORTLAND RD
PORT HOPE, MI 48468

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	720.00	143,065.78	143,065.78
2012-2013 Fixed Carry Forward	0.00	-32,941.27	-32,964.15
Total Indirect Costs	720.00	176,007.05	176,029.93
2012-2013 Direct Costs	923,521.81	781,176.03	781,176.03
2014-2015 Rate	0.08*	22.53*	22.53**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	650,720.81	420,857.33	420,857.33
Indirect costs based on rate ** multiplied by actual direct costs	520.58	63,128.60	94,819.16
2014-2015 Actual Indirect Costs	3,917.00	233,780.48	233,780.48
2012-2013 Fixed Carry Forward	0.00	-32,941.27	-32,964.15
Total Indirect Costs	3,917.00	266,721.75	266,744.63
Over/(Under) Recovery	-3,396.42	0.00	-171,925.47

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	3,917.00	233,780.48	233,780.48
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-3,396.42	0.00	-171,925.47
Total Projected Indirect 2016-2017 (Numerator)	7,313.42	233,780.48	405,705.95
Direct Costs	650,720.81	420,857.33	420,857.33
Rate for 2016-2017 **	1.12*	55.55*	96.40**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
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*** Final ***

Ubly Community Schools
2020 UNION ST
UBLY, MI 48475

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	200,733.54	679,762.50	679,762.50
2012-2013 Fixed Carry Forward	-15,615.22	-77,713.39	-77,713.39
Total Indirect Costs	216,348.76	757,475.89	757,475.89
2012-2013 Direct Costs	6,807,039.50	6,328,010.54	6,328,010.54
2014-2015 Rate	3.18*	11.97*	11.97**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,821,695.23	6,369,432.45	6,369,432.45
Indirect costs based on rate ** multiplied by actual direct costs	216,929.91	762,421.06	762,421.06
2014-2015 Actual Indirect Costs	236,779.22	689,042.00	689,042.00
2012-2013 Fixed Carry Forward	-15,615.22	-77,713.39	-77,713.39
Total Indirect Costs	252,394.44	766,755.39	766,755.39
Over/(Under) Recovery	-35,464.53	-4,334.33	-4,334.33

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	236,779.22	689,042.00	689,042.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-35,464.53	-4,334.33	-4,334.33
Total Projected Indirect 2016-2017 (Numerator)	272,243.75	693,376.33	693,376.33
Direct Costs	6,821,695.23	6,369,432.45	6,369,432.45
Rate for 2016-2017 **	3.99*	10.89*	10.89**

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

Michigan Department of Education
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School District 32260
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*** Final ***

Colfax Township S/D #1F
1509 NORTH VAN DYKE RD
BAD AXE, MI 48413

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	0.00	11,886.80	11,886.80
2012-2013 Fixed Carry Forward	0.00	-994.75	-994.75
Total Indirect Costs	0.00	12,881.55	12,881.55
2012-2013 Direct Costs	162,467.89	150,581.09	150,581.09
2014-2015 Rate	0.00*	8.55*	8.55**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	201,155.10	185,607.23	185,607.23
Indirect costs based on rate ** multiplied by actual direct costs	0.00	15,869.42	15,869.42
2014-2015 Actual Indirect Costs	0.00	15,547.87	15,547.87
2012-2013 Fixed Carry Forward	0.00	-994.75	-994.75
Total Indirect Costs	0.00	16,542.62	16,542.62
Over/(Under) Recovery	0.00	-673.20	-673.20

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	0.00	15,547.87	15,547.87
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-673.20	-673.20
Total Projected Indirect 2016-2017 (Numerator)	0.00	16,221.07	16,221.07
Direct Costs	201,155.10	185,607.23	185,607.23
Rate for 2016-2017 **	0.00*	8.74*	8.74**

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

Michigan Department of Education
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School District 32610
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*** Final ***

Sigel Township S/D #3F
4151 SECTION LINE RD
BAD AXE, MI 48413

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	505.00	10,354.30	10,354.30
2012-2013 Fixed Carry Forward	0.00	5,306.92	5,306.92
Total Indirect Costs	505.00	5,047.38	5,047.38
2012-2013 Direct Costs	139,881.61	130,032.31	130,032.31
2014-2015 Rate	0.36*	3.88*	3.88**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	191,644.62	168,051.46	168,051.46
Indirect costs based on rate ** multiplied by actual direct costs	689.92	6,520.40	6,520.40
2014-2015 Actual Indirect Costs	10,466.00	34,059.16	34,059.16
2012-2013 Fixed Carry Forward	0.00	5,306.92	5,306.92
Total Indirect Costs	10,466.00	28,752.24	28,752.24
Over/(Under) Recovery	-9,776.08	-22,231.84	-22,231.84

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	10,466.00	34,059.16	34,059.16
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-9,776.08	-22,231.84	-22,231.84
Total Projected Indirect 2016-2017 (Numerator)	20,242.08	56,291.00	56,291.00
Direct Costs	191,644.62	168,051.46	168,051.46
Rate for 2016-2017 **	10.56*	33.50*	33.50**

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

Michigan Department of Education
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Sigel Township S/D #4F
5754 SECTION LINE RD
HARBOR BEACH, MI 48441

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	643.00	15,245.68	15,245.68
2012-2013 Fixed Carry Forward	0.00	-4,215.04	0.00
Total Indirect Costs	643.00	19,460.72	15,245.68
2012-2013 Direct Costs	171,287.89	156,685.21	156,685.21
2014-2015 Rate	0.38*	12.42*	9.73**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	184,251.11	168,585.58	168,585.58
Indirect costs based on rate ** multiplied by actual direct costs	700.15	20,938.33	16,403.38
2014-2015 Actual Indirect Costs	704.00	16,369.53	16,369.53
2012-2013 Fixed Carry Forward	0.00	-4,215.04	0.00
Total Indirect Costs	704.00	20,584.57	16,369.53
Over/(Under) Recovery	-3.85	353.76	33.85

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	704.00	16,369.53	16,369.53
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-3.85	353.76	33.85
Total Projected Indirect 2016-2017 (Numerator)	707.85	16,015.77	16,335.68
Direct Costs	184,251.11	168,585.58	168,585.58
Rate for 2016-2017 **	0.38*	9.50*	9.69**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Sigel Township S/D #6
4499 KIPPER RD
HARBOR BEACH, MI 48441

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	0.00	5,897.16	5,897.16
2012-2013 Fixed Carry Forward	0.00	1,429.97	1,429.97
Total Indirect Costs	0.00	4,467.19	4,467.19
2012-2013 Direct Costs	116,551.96	110,654.80	110,654.80
2014-2015 Rate	0.00*	4.04*	4.04**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	144,739.51	133,072.48	133,072.48
Indirect costs based on rate ** multiplied by actual direct costs	0.00	5,376.13	5,376.13
2014-2015 Actual Indirect Costs	0.00	11,667.03	11,667.03
2012-2013 Fixed Carry Forward	0.00	1,429.97	1,429.97
Total Indirect Costs	0.00	10,237.06	10,237.06
Over/(Under) Recovery	0.00	-4,860.93	-4,860.93

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	0.00	11,667.03	11,667.03
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-4,860.93	-4,860.93
Total Projected Indirect 2016-2017 (Numerator)	0.00	16,527.96	16,527.96
Direct Costs	144,739.51	133,072.48	133,072.48
Rate for 2016-2017 **	0.00*	12.42*	12.42**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 32650
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*** Final ***

Verona Township S/D #1F
3487 SCHOOL ST
BAD AXE, MI 48413

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	0.00	20,821.37	20,821.37
2012-2013 Fixed Carry Forward	0.00	-8,345.21	-8,345.21
Total Indirect Costs	0.00	29,166.58	29,166.58
2012-2013 Direct Costs	204,456.53	183,635.16	183,635.16
2014-2015 Rate	0.00*	15.88*	15.88**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	231,696.66	211,940.44	211,940.44
Indirect costs based on rate ** multiplied by actual direct costs	0.00	31,791.07	33,656.14
2014-2015 Actual Indirect Costs	0.00	19,756.22	19,756.22
2012-2013 Fixed Carry Forward	0.00	-8,345.21	-8,345.21
Total Indirect Costs	0.00	28,101.43	28,101.43
Over/(Under) Recovery	0.00	0.00	5,554.71

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	0.00	19,756.22	19,756.22
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	5,554.71
Total Projected Indirect 2016-2017 (Numerator)	0.00	19,756.22	14,201.51
Direct Costs	231,696.66	211,940.44	211,940.44
Rate for 2016-2017 **	0.00*	9.32*	6.70**

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

Michigan Department of Education
Carry Forward Calculation
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School District 33000
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*** Final ***

Ingham ISD
2630 WEST HOWELL RD
MASON, MI 48854

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	4,897,907.12	6,154,786.65	6,154,786.65
2012-2013 Fixed Carry Forward	-852,798.63	0.00	-596,255.79
Total Indirect Costs	5,750,705.75	6,154,786.65	6,751,042.44
2012-2013 Direct Costs	37,090,261.46	35,999,115.32	35,999,115.32
2014-2015 Rate	15.50*	17.10*	18.75**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	38,808,664.38	37,554,407.32	37,554,407.32
Indirect costs based on rate ** multiplied by actual direct costs	5,821,299.66	5,633,161.10	7,041,451.37
2014-2015 Actual Indirect Costs	5,492,197.21	6,999,780.36	6,999,780.36
2012-2013 Fixed Carry Forward	-852,798.63	0.00	-596,255.79
Total Indirect Costs	6,344,995.84	6,999,780.36	7,596,036.15
Over/(Under) Recovery	0.00	0.00	-554,584.78

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	5,492,197.21	6,999,780.36	6,999,780.36
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-554,584.78
Total Projected Indirect 2016-2017 (Numerator)	5,492,197.21	6,999,780.36	7,554,365.14
Direct Costs	38,808,664.38	37,554,407.32	37,554,407.32
Rate for 2016-2017 **	14.15*	18.64*	20.12**

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

Michigan Department of Education
Carry Forward Calculation
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School District 33010
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*** Final ***

East Lansing School District
501 BURCHAM DR
EAST LANSING, MI 48823

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	832,196.91	4,041,945.11	4,041,945.11
2012-2013 Fixed Carry Forward	20,132.03	329,552.47	291,398.19
Total Indirect Costs	812,064.88	3,712,392.64	3,750,546.92
2012-2013 Direct Costs	34,682,013.01	31,472,264.81	31,472,264.81
2014-2015 Rate	2.34*	11.80*	11.92**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	35,600,239.55	32,218,512.00	32,218,512.00
Indirect costs based on rate ** multiplied by actual direct costs	833,045.61	3,801,784.42	3,840,446.63
2014-2015 Actual Indirect Costs	821,734.50	4,203,462.05	4,203,462.05
2012-2013 Fixed Carry Forward	20,132.03	329,552.47	291,398.19
Total Indirect Costs	801,602.47	3,873,909.58	3,912,063.86
Over/(Under) Recovery	31,443.14	-72,125.16	-71,617.23

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	821,734.50	4,203,462.05	4,203,462.05
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	31,443.14	-72,125.16	-71,617.23
Total Projected Indirect 2016-2017 (Numerator)	790,291.36	4,275,587.21	4,275,079.28
Direct Costs	35,600,239.55	32,218,512.00	32,218,512.00
Rate for 2016-2017 **	2.22*	13.27*	13.27**

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

Michigan Department of Education
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*** Final ***

Lansing Public School District
519 WEST KALAMAZOO ST
LANSING, MI 48933

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	5,948,395.34	18,212,303.09	18,212,303.09
2012-2013 Fixed Carry Forward	-760,182.29	1,042,011.04	1,307,773.86
Total Indirect Costs	6,708,577.63	17,170,292.05	16,904,529.23
2012-2013 Direct Costs	144,052,505.46	131,788,597.71	131,788,597.71
2014-2015 Rate	4.66*	13.03*	12.83**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	137,288,397.25	125,854,894.03	125,854,894.03
Indirect costs based on rate ** multiplied by actual direct costs	6,397,639.31	16,398,892.69	16,147,182.90
2014-2015 Actual Indirect Costs	5,917,426.57	17,350,929.79	17,350,929.79
2012-2013 Fixed Carry Forward	-760,182.29	1,042,011.04	1,307,773.86
Total Indirect Costs	6,677,608.86	16,308,918.75	16,043,155.93
Over/(Under) Recovery	-279,969.55	89,973.94	104,026.97

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	5,917,426.57	17,350,929.79	17,350,929.79
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-279,969.55	89,973.94	104,026.97
Total Projected Indirect 2016-2017 (Numerator)	6,197,396.12	17,260,955.85	17,246,902.82
Direct Costs	137,288,397.25	125,854,894.03	125,854,894.03
Rate for 2016-2017 **	4.51*	13.71*	13.70**

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

Michigan Department of Education
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School District 33040
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*** Final ***

Dansville Schools
PO BOX 187
DANSVILLE, MI 48819

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	164,532.97	805,482.53	805,482.53
2012-2013 Fixed Carry Forward	28,138.71	35,268.68	35,268.68
Total Indirect Costs	136,394.26	770,213.85	770,213.85
2012-2013 Direct Costs	7,395,937.74	6,754,988.18	6,754,988.18
2014-2015 Rate	1.84*	11.40*	11.40**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	7,595,849.74	7,006,756.87	7,006,756.87
Indirect costs based on rate ** multiplied by actual direct costs	139,763.64	798,770.28	798,770.28
2014-2015 Actual Indirect Costs	167,675.41	756,768.28	756,768.28
2012-2013 Fixed Carry Forward	28,138.71	35,268.68	35,268.68
Total Indirect Costs	139,536.70	721,499.60	721,499.60
Over/(Under) Recovery	226.94	77,270.68	77,270.68

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	167,675.41	756,768.28	756,768.28
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	226.94	77,270.68	77,270.68
Total Projected Indirect 2016-2017 (Numerator)	167,448.47	679,497.60	679,497.60
Direct Costs	7,595,849.74	7,006,756.87	7,006,756.87
Rate for 2016-2017 **	2.20*	9.70*	9.70**

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

Michigan Department of Education
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*** Final ***

Haslett Public Schools
5593 FRANKLIN ST
HASLETT, MI 48840

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	986,165.21	3,559,549.72	3,559,549.72
2012-2013 Fixed Carry Forward	-129,410.87	0.00	49,609.95
Total Indirect Costs	1,115,576.08	3,559,549.72	3,509,939.77
2012-2013 Direct Costs	25,259,529.74	22,686,145.23	22,686,145.23
2014-2015 Rate	4.42*	15.69*	15.47**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	26,537,372.94	23,789,394.41	23,789,394.41
Indirect costs based on rate ** multiplied by actual direct costs	1,172,951.88	3,568,409.16	3,680,219.32
2014-2015 Actual Indirect Costs	978,888.67	3,726,867.20	3,726,867.20
2012-2013 Fixed Carry Forward	-129,410.87	0.00	49,609.95
Total Indirect Costs	1,108,299.54	3,726,867.20	3,677,257.25
Over/(Under) Recovery	64,652.34	0.00	2,962.07

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	978,888.67	3,726,867.20	3,726,867.20
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	64,652.34	0.00	2,962.07
Total Projected Indirect 2016-2017 (Numerator)	914,236.33	3,726,867.20	3,723,905.13
Direct Costs	26,537,372.94	23,789,394.41	23,789,394.41
Rate for 2016-2017 **	3.45*	15.67*	15.65**

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

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*** Final ***

Holt Public Schools
5780 HOLT RD
HOLT, MI 48842

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,654,034.46	6,390,946.41	6,390,946.41
2012-2013 Fixed Carry Forward	318,228.49	0.00	1,623,056.59
Total Indirect Costs	1,335,805.97	6,390,946.41	4,767,889.82
2012-2013 Direct Costs	56,433,113.60	51,696,201.65	51,696,201.65
2014-2015 Rate	2.37*	12.36*	9.22**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	56,884,098.16	52,026,513.20	52,026,513.20
Indirect costs based on rate ** multiplied by actual direct costs	1,348,153.13	6,430,477.03	4,796,844.52
2014-2015 Actual Indirect Costs	1,587,528.81	6,445,113.77	6,445,113.77
2012-2013 Fixed Carry Forward	318,228.49	0.00	1,623,056.59
Total Indirect Costs	1,269,300.32	6,445,113.77	4,822,057.18
Over/(Under) Recovery	78,852.81	-14,636.74	-25,212.66

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,587,528.81	6,445,113.77	6,445,113.77
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	78,852.81	-14,636.74	-25,212.66
Total Projected Indirect 2016-2017 (Numerator)	1,508,676.00	6,459,750.51	6,470,326.43
Direct Costs	56,884,098.16	52,026,513.20	52,026,513.20
Rate for 2016-2017 **	2.65*	12.42*	12.44**

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

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*** Final ***

Leslie Public Schools
4141 HULL RD
LESLIE, MI 49251

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	360,528.81	1,457,552.18	1,457,552.18
2012-2013 Fixed Carry Forward	53,723.13	90,073.44	79,638.05
Total Indirect Costs	306,805.68	1,367,478.74	1,377,914.13
2012-2013 Direct Costs	12,073,091.58	10,976,068.21	10,976,068.21
2014-2015 Rate	2.54*	12.46*	12.55**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	12,758,759.45	11,623,262.64	11,623,262.64
Indirect costs based on rate ** multiplied by actual direct costs	324,072.49	1,448,258.52	1,458,719.46
2014-2015 Actual Indirect Costs	385,138.58	1,520,635.39	1,520,635.39
2012-2013 Fixed Carry Forward	53,723.13	90,073.44	79,638.05
Total Indirect Costs	331,415.45	1,430,561.95	1,440,997.34
Over/(Under) Recovery	-7,342.96	17,696.57	17,722.12

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	385,138.58	1,520,635.39	1,520,635.39
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-7,342.96	17,696.57	17,722.12
Total Projected Indirect 2016-2017 (Numerator)	392,481.54	1,502,938.82	1,502,913.27
Direct Costs	12,758,759.45	11,623,262.64	11,623,262.64
Rate for 2016-2017 **	3.08*	12.93*	12.93**

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

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Mason Public Schools (Ingham)
400 S CEDAR ST
MASON, MI 48854

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	804,465.63	3,123,945.31	3,123,945.31
2012-2013 Fixed Carry Forward	131,055.94	464,189.13	442,288.31
Total Indirect Costs	673,409.69	2,659,756.18	2,681,657.00
2012-2013 Direct Costs	26,778,473.85	24,458,994.17	24,458,994.17
2014-2015 Rate	2.51*	10.87*	10.96**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	27,818,554.35	25,283,012.95	25,283,012.95
Indirect costs based on rate ** multiplied by actual direct costs	698,245.71	2,748,263.51	2,771,018.22
2014-2015 Actual Indirect Costs	979,208.81	3,514,750.21	3,514,750.21
2012-2013 Fixed Carry Forward	131,055.94	464,189.13	442,288.31
Total Indirect Costs	848,152.87	3,050,561.08	3,072,461.90
Over/(Under) Recovery	-149,907.16	-302,297.57	-301,443.68

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	979,208.81	3,514,750.21	3,514,750.21
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-149,907.16	-302,297.57	-301,443.68
Total Projected Indirect 2016-2017 (Numerator)	1,129,115.97	3,817,047.78	3,816,193.89
Direct Costs	27,818,554.35	25,283,012.95	25,283,012.95
Rate for 2016-2017 **	4.06*	15.10*	15.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
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*** Final ***

Okemos Public Schools
4406 OKEMOS RD
OKEMOS, MI 48864

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,353,691.39	4,881,132.95	4,881,132.95
2012-2013 Fixed Carry Forward	83,091.86	174,151.38	236,336.09
Total Indirect Costs	1,270,599.53	4,706,981.57	4,644,796.86
2012-2013 Direct Costs	39,456,967.75	35,929,526.19	35,929,526.19
2014-2015 Rate	3.22*	13.10*	12.93**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	43,062,178.99	39,278,102.13	39,278,102.13
Indirect costs based on rate ** multiplied by actual direct costs	1,386,602.16	5,145,431.38	5,078,658.61
2014-2015 Actual Indirect Costs	1,563,154.31	5,347,231.17	5,347,231.17
2012-2013 Fixed Carry Forward	83,091.86	174,151.38	236,336.09
Total Indirect Costs	1,480,062.45	5,173,079.79	5,110,895.08
Over/(Under) Recovery	-93,460.29	-27,648.41	-32,236.47

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,563,154.31	5,347,231.17	5,347,231.17
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-93,460.29	-27,648.41	-32,236.47
Total Projected Indirect 2016-2017 (Numerator)	1,656,614.60	5,374,879.58	5,379,467.64
Direct Costs	43,062,178.99	39,278,102.13	39,278,102.13
Rate for 2016-2017 **	3.85*	13.68*	13.70**

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

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*** Final ***

Stockbridge Community Schools
305 WEST ELIZABETH ST
STOCKBRIDGE, MI 49285

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	259,061.17	1,636,546.26	1,636,546.26
2012-2013 Fixed Carry Forward	0.00	159,581.06	160,565.51
Total Indirect Costs	259,061.17	1,476,965.20	1,475,980.75
2012-2013 Direct Costs	13,798,835.84	12,421,350.75	12,421,350.75
2014-2015 Rate	1.88*	11.89*	11.88**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	13,163,664.70	11,966,712.82	11,966,712.82
Indirect costs based on rate ** multiplied by actual direct costs	247,476.90	1,422,842.15	1,421,645.48
2014-2015 Actual Indirect Costs	316,700.19	1,513,652.07	1,513,652.07
2012-2013 Fixed Carry Forward	0.00	159,581.06	160,565.51
Total Indirect Costs	316,700.19	1,354,071.01	1,353,086.56
Over/(Under) Recovery	-69,223.29	68,771.14	68,558.92

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	316,700.19	1,513,652.07	1,513,652.07
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-69,223.29	68,771.14	68,558.92
Total Projected Indirect 2016-2017 (Numerator)	385,923.48	1,444,880.93	1,445,093.15
Direct Costs	13,163,664.70	11,966,712.82	11,966,712.82
Rate for 2016-2017 **	2.93*	12.07*	12.08**

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

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*** Final ***

Waverly Community Schools
515 SNOW RD
LANSING, MI 48917

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	939,929.81	3,951,711.44	3,951,711.44
2012-2013 Fixed Carry Forward	-167,064.55	0.00	74,601.73
Total Indirect Costs	1,106,994.36	3,951,711.44	3,877,109.71
2012-2013 Direct Costs	29,200,959.62	26,189,177.99	26,189,177.99
2014-2015 Rate	3.79*	15.09*	14.80**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	28,376,526.81	25,360,921.79	25,360,921.79
Indirect costs based on rate ** multiplied by actual direct costs	1,075,470.37	3,804,138.27	3,753,416.42
2014-2015 Actual Indirect Costs	1,128,221.92	4,143,826.94	4,143,826.94
2012-2013 Fixed Carry Forward	-167,064.55	0.00	74,601.73
Total Indirect Costs	1,295,286.47	4,143,826.94	4,069,225.21
Over/(Under) Recovery	-219,816.10	0.00	-315,808.79

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,128,221.92	4,143,826.94	4,143,826.94
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-219,816.10	0.00	-315,808.79
Total Projected Indirect 2016-2017 (Numerator)	1,348,038.02	4,143,826.94	4,459,635.73
Direct Costs	28,376,526.81	25,360,921.79	25,360,921.79
Rate for 2016-2017 **	4.75*	16.34*	17.58**

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

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Webberville Community Schools
309 EAST GRAND RIVER RD
WEBBERVILLE, MI 48892

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	125,208.10	752,060.55	752,060.55
2012-2013 Fixed Carry Forward	16,736.20	0.00	179,792.62
Total Indirect Costs	108,471.90	752,060.55	572,267.93
2012-2013 Direct Costs	5,731,009.45	5,104,157.00	5,104,157.00
2014-2015 Rate	1.89*	14.73*	11.21**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,810,827.40	5,160,829.03	5,160,829.03
Indirect costs based on rate ** multiplied by actual direct costs	109,824.64	760,190.12	578,528.93
2014-2015 Actual Indirect Costs	159,077.15	809,075.52	809,075.52
2012-2013 Fixed Carry Forward	16,736.20	0.00	179,792.62
Total Indirect Costs	142,340.95	809,075.52	629,282.90
Over/(Under) Recovery	-32,516.31	-48,885.40	-50,753.97

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	159,077.15	809,075.52	809,075.52
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-32,516.31	-48,885.40	-50,753.97
Total Projected Indirect 2016-2017 (Numerator)	191,593.46	857,960.92	859,829.49
Direct Costs	5,810,827.40	5,160,829.03	5,160,829.03
Rate for 2016-2017 **	3.30*	16.62*	16.66**

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

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*** Final ***

Williamston Community Schools
418 HIGHLAND ST
WILLIAMSTON, MI 48895

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	270,883.99	1,911,345.36	1,911,345.36
2012-2013 Fixed Carry Forward	229,076.03	302,334.90	291,364.94
Total Indirect Costs	41,807.96	1,609,010.46	1,619,980.42
2012-2013 Direct Costs	17,109,925.07	15,469,463.70	15,469,463.70
2014-2015 Rate	0.24*	10.40*	10.47**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	17,270,636.58	15,684,708.25	15,684,708.25
Indirect costs based on rate ** multiplied by actual direct costs	41,449.53	1,631,209.66	1,642,188.95
2014-2015 Actual Indirect Costs	256,700.59	1,842,628.92	1,842,628.92
2012-2013 Fixed Carry Forward	229,076.03	302,334.90	291,364.94
Total Indirect Costs	27,624.56	1,540,294.02	1,551,263.98
Over/(Under) Recovery	13,824.97	90,915.64	90,924.97

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	256,700.59	1,842,628.92	1,842,628.92
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	13,824.97	90,915.64	90,924.97
Total Projected Indirect 2016-2017 (Numerator)	242,875.62	1,751,713.28	1,751,703.95
Direct Costs	17,270,636.58	15,684,708.25	15,684,708.25
Rate for 2016-2017 **	1.41*	11.17*	11.17**

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

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Cole Academy
1915 WEST MOUNT HOPE AVE
LANSING, MI 48910

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	88,148.58	171,434.99	171,434.99
2012-2013 Fixed Carry Forward	-14,031.68	-23,358.33	-23,358.33
Total Indirect Costs	102,180.26	194,793.32	194,793.32
2012-2013 Direct Costs	1,255,912.58	1,172,626.17	1,172,626.17
2014-2015 Rate	8.14*	16.61*	16.61**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,415,353.12	1,304,711.60	1,304,711.60
Indirect costs based on rate ** multiplied by actual direct costs	115,209.74	195,706.74	216,712.60
2014-2015 Actual Indirect Costs	100,533.86	211,175.38	211,175.38
2012-2013 Fixed Carry Forward	-14,031.68	-23,358.33	-23,358.33
Total Indirect Costs	114,565.54	234,533.71	234,533.71
Over/(Under) Recovery	644.20	0.00	-17,821.11

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	100,533.86	211,175.38	211,175.38
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	644.20	0.00	-17,821.11
Total Projected Indirect 2016-2017 (Numerator)	99,889.66	211,175.38	228,996.49
Direct Costs	1,415,353.12	1,304,711.60	1,304,711.60
Rate for 2016-2017 **	7.06*	16.19*	17.55**

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

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*** Final ***

El-Hajj Malik El-Shabazz Academy
1028 WEST BARNES AVE
LANSING, MI 48910

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	77,152.79	283,647.90	283,647.90
2012-2013 Fixed Carry Forward	-3,539.07	-61,072.24	-61,072.24
Total Indirect Costs	80,691.86	344,720.14	344,720.14
2012-2013 Direct Costs	3,057,488.28	2,850,993.17	2,850,993.17
2014-2015 Rate	2.64*	12.09*	12.09**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,732,125.35	2,492,161.98	2,492,161.98
Indirect costs based on rate ** multiplied by actual direct costs	72,128.11	301,302.38	301,302.38
2014-2015 Actual Indirect Costs	59,449.93	299,413.30	299,413.30
2012-2013 Fixed Carry Forward	-3,539.07	-61,072.24	-61,072.24
Total Indirect Costs	62,989.00	360,485.54	360,485.54
Over/(Under) Recovery	9,139.11	-59,183.16	-59,183.16

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	59,449.93	299,413.30	299,413.30
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	9,139.11	-59,183.16	-59,183.16
Total Projected Indirect 2016-2017 (Numerator)	50,310.82	358,596.46	358,596.46
Direct Costs	2,732,125.35	2,492,161.98	2,492,161.98
Rate for 2016-2017 **	1.84*	14.39*	14.39**

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

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*** Final ***

Mid-Michigan Leadership Academy
730 WEST MAPLE ST
LANSING, MI 48906

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	206,499.44	470,799.71	470,799.71
2012-2013 Fixed Carry Forward	2,188.84	0.00	0.00
Total Indirect Costs	204,310.60	470,799.71	470,799.71
2012-2013 Direct Costs	1,976,650.94	1,712,350.67	1,712,350.67
2014-2015 Rate	10.34*	27.49*	27.49**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,454,269.10	2,195,302.70	2,195,302.70
Indirect costs based on rate ** multiplied by actual direct costs	253,771.42	329,295.41	548,825.68
2014-2015 Actual Indirect Costs	255,267.52	514,233.92	514,233.92
2012-2013 Fixed Carry Forward	2,188.84	0.00	0.00
Total Indirect Costs	253,078.68	514,233.92	514,233.92
Over/(Under) Recovery	692.74	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	255,267.52	514,233.92	514,233.92
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	692.74	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	254,574.78	514,233.92	514,233.92
Direct Costs	2,454,269.10	2,195,302.70	2,195,302.70
Rate for 2016-2017 **	10.37*	23.42*	23.42**

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

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White Pine Academy
510 RUSSELL ST
LESLIE, MI 49251

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	13,633.18	81,195.97	81,195.97
2012-2013 Fixed Carry Forward	17,232.38	0.00	4,113.58
Total Indirect Costs	-3,599.20	81,195.97	77,082.39
2012-2013 Direct Costs	729,323.44	661,760.65	661,760.65
2014-2015 Rate	0.00*	12.27*	11.65**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	500,328.12	434,296.79	434,296.79
Indirect costs based on rate ** multiplied by actual direct costs	0.00	53,288.22	50,595.58
2014-2015 Actual Indirect Costs	22,619.74	88,651.07	88,651.07
2012-2013 Fixed Carry Forward	17,232.38	0.00	4,113.58
Total Indirect Costs	5,387.36	88,651.07	84,537.49
Over/(Under) Recovery	0.00	-35,362.85	-33,941.91

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	22,619.74	88,651.07	88,651.07
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-35,362.85	-33,941.91
Total Projected Indirect 2016-2017 (Numerator)	22,619.74	124,013.92	122,592.98
Direct Costs	500,328.12	434,296.79	434,296.79
Rate for 2016-2017 **	4.52*	28.56*	28.23**

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

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Windemere Park Charter Academy
3100 W SAGINAW ST
LANSING, MI 48917

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	394,025.00	1,642,477.00	1,642,477.00
2012-2013 Fixed Carry Forward	-31,727.81	0.00	0.00
Total Indirect Costs	425,752.81	1,642,477.00	1,642,477.00
2012-2013 Direct Costs	5,616,403.00	4,367,951.00	4,367,951.00
2014-2015 Rate	7.58*	37.60*	37.60**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,844,333.00	4,576,910.00	4,576,910.00
Indirect costs based on rate ** multiplied by actual direct costs	443,000.44	686,536.50	1,144,227.50
2014-2015 Actual Indirect Costs	401,762.00	1,669,185.00	1,669,185.00
2012-2013 Fixed Carry Forward	-31,727.81	0.00	0.00
Total Indirect Costs	433,489.81	1,669,185.00	1,669,185.00
Over/(Under) Recovery	9,510.63	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	401,762.00	1,669,185.00	1,669,185.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	9,510.63	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	392,251.37	1,669,185.00	1,669,185.00
Direct Costs	5,844,333.00	4,576,910.00	4,576,910.00
Rate for 2016-2017 **	6.71*	36.47*	36.47**

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

Michigan Department of Education
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Lansing Charter Academy
3300 EXPRESS CT
LANSING, MI 48910

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	351,500.00	1,691,181.00	1,691,181.00
2012-2013 Fixed Carry Forward	-162,981.08	0.00	0.00
Total Indirect Costs	514,481.08	1,691,181.00	1,691,181.00
2012-2013 Direct Costs	5,310,392.00	3,970,711.00	3,970,711.00
2014-2015 Rate	9.69*	42.59*	42.59**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,198,521.00	4,764,179.00	4,764,179.00
Indirect costs based on rate ** multiplied by actual direct costs	600,636.68	714,626.85	1,191,044.75
2014-2015 Actual Indirect Costs	401,964.00	1,836,306.00	1,836,306.00
2012-2013 Fixed Carry Forward	-162,981.08	0.00	0.00
Total Indirect Costs	564,945.08	1,836,306.00	1,836,306.00
Over/(Under) Recovery	35,691.60	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	401,964.00	1,836,306.00	1,836,306.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	35,691.60	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	366,272.40	1,836,306.00	1,836,306.00
Direct Costs	6,198,521.00	4,764,179.00	4,764,179.00
Rate for 2016-2017 **	5.91*	38.54*	38.54**

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

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*** Final ***

Michigan Connections Academy
3950 HERITAGE AVE STE 100
OKEMOS, MI 48864

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,591,454.24	1,655,202.43	1,655,202.43
2012-2013 Fixed Carry Forward	0.00	0.00	-633,286.30
Total Indirect Costs	1,591,454.24	1,655,202.43	2,288,488.73
2012-2013 Direct Costs	5,214,535.16	5,150,786.97	5,150,786.97
2014-2015 Rate	30.52*	32.13*	44.43**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	10,829,751.61	10,627,015.33	10,627,015.33
Indirect costs based on rate ** multiplied by actual direct costs	1,624,462.74	1,594,052.30	2,656,753.83
2014-2015 Actual Indirect Costs	1,802,529.53	2,005,265.81	2,005,265.81
2012-2013 Fixed Carry Forward	0.00	0.00	-633,286.30
Total Indirect Costs	1,802,529.53	2,005,265.81	2,638,552.11
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,802,529.53	2,005,265.81	2,005,265.81
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	1,802,529.53	2,005,265.81	2,005,265.81
Direct Costs	10,829,751.61	10,627,015.33	10,627,015.33
Rate for 2016-2017 **	16.64*	18.87*	18.87**

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

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*** Final ***

Nexus Academy of Lansing
2175 University Park Drive
Okemos, MI 48864

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	101,761.21	378,344.78	378,344.78
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	101,761.21	378,344.78	378,344.78
2012-2013 Direct Costs	1,130,903.43	854,319.86	854,319.86
2014-2015 Rate	9.00*	44.29*	44.29**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,623,358.87	2,260,999.70	2,260,999.70
Indirect costs based on rate ** multiplied by actual direct costs	236,102.30	339,149.96	565,249.93
2014-2015 Actual Indirect Costs	125,875.51	488,234.68	488,234.68
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	125,875.51	488,234.68	488,234.68
Over/(Under) Recovery	110,226.79	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	125,875.51	488,234.68	488,234.68
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	110,226.79	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	15,648.72	488,234.68	488,234.68
Direct Costs	2,623,358.87	2,260,999.70	2,260,999.70
Rate for 2016-2017 **	0.60*	21.59*	21.59**

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

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*** Final ***

Great Lakes Cyber Academy
2140 UNIVERSITY PARK DR STE 270
OKEMOS, MI 48864

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,574,799.67	4,488,902.27	4,488,902.27
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	285,125.23	371,022.63	371,022.63
Total Indirect Costs	285,125.23	371,022.63	371,022.63
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	285,125.23	371,022.63	371,022.63
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	285,125.23	371,022.63	371,022.63
Direct Costs	4,574,799.67	4,488,902.27	4,488,902.27
Rate for 2016-2017 **	6.23*	8.27*	8.27**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 33915
Form R0418

*** Final ***

Blended Learning Academies Credit Recovery High School
1754 E CLARK RD
LANSING, MI 48906

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	405,979.64	359,323.87	359,323.87
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	73,267.57	119,923.34	119,923.34
Total Indirect Costs	73,267.57	119,923.34	119,923.34
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	73,267.57	119,923.34	119,923.34
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	73,267.57	119,923.34	119,923.34
Direct Costs	405,979.64	359,323.87	359,323.87
Rate for 2016-2017 **	18.05*	33.37*	33.37**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 34000
Form R0418

*** Final ***

Ionia ISD
2191 HARWOOD RD
IONIA, MI 48846

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,460,771.23	1,954,703.47	1,954,703.47
2012-2013 Fixed Carry Forward	-252,571.56	-418,029.61	-418,029.61
Total Indirect Costs	1,713,342.79	2,372,733.08	2,372,733.08
2012-2013 Direct Costs	21,440,722.29	20,946,790.05	20,946,790.05
2014-2015 Rate	7.99*	11.33*	11.33**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	22,618,565.21	22,061,281.76	22,061,281.76
Indirect costs based on rate ** multiplied by actual direct costs	1,807,223.36	2,499,543.22	2,499,543.22
2014-2015 Actual Indirect Costs	1,283,723.10	1,841,006.55	1,841,006.55
2012-2013 Fixed Carry Forward	-252,571.56	-418,029.61	-418,029.61
Total Indirect Costs	1,536,294.66	2,259,036.16	2,259,036.16
Over/(Under) Recovery	270,928.70	240,507.06	240,507.06

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,283,723.10	1,841,006.55	1,841,006.55
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	270,928.70	240,507.06	240,507.06
Total Projected Indirect 2016-2017 (Numerator)	1,012,794.40	1,600,499.49	1,600,499.49
Direct Costs	22,618,565.21	22,061,281.76	22,061,281.76
Rate for 2016-2017 **	4.48*	7.25*	7.25**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 34010
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*** Final ***

Ionia Public Schools
250 EAST TUTTLE RD
IONIA, MI 48846

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	733,595.62	2,932,797.65	2,932,797.65
2012-2013 Fixed Carry Forward	-30,543.11	147,537.71	203,439.78
Total Indirect Costs	764,138.73	2,785,259.94	2,729,357.87
2012-2013 Direct Costs	25,641,632.49	23,442,430.46	23,442,430.46
2014-2015 Rate	2.98*	11.88*	11.64**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	26,984,236.07	24,798,122.87	24,798,122.87
Indirect costs based on rate ** multiplied by actual direct costs	804,130.23	2,946,017.00	2,886,501.50
2014-2015 Actual Indirect Costs	722,501.38	2,908,614.58	2,908,614.58
2012-2013 Fixed Carry Forward	-30,543.11	147,537.71	203,439.78
Total Indirect Costs	753,044.49	2,761,076.87	2,705,174.80
Over/(Under) Recovery	51,085.74	184,940.13	181,326.70

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	722,501.38	2,908,614.58	2,908,614.58
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	51,085.74	184,940.13	181,326.70
Total Projected Indirect 2016-2017 (Numerator)	671,415.64	2,723,674.45	2,727,287.88
Direct Costs	26,984,236.07	24,798,122.87	24,798,122.87
Rate for 2016-2017 **	2.49*	10.98*	11.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 34040
Form R0418

*** Final ***

Palo Community School District
P.O. Box 338
Palo, MI 48870

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	25,527.20	120,244.54	120,244.54
2012-2013 Fixed Carry Forward	-6,840.40	0.00	-18,066.19
Total Indirect Costs	32,367.60	120,244.54	138,310.73
2012-2013 Direct Costs	730,695.74	635,978.40	635,978.40
2014-2015 Rate	4.43*	18.91*	21.75**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	66,815.33	15,932.58	15,932.58
Indirect costs based on rate ** multiplied by actual direct costs	2,959.92	2,389.89	3,465.34
2014-2015 Actual Indirect Costs	15,125.69	66,008.44	66,008.44
2012-2013 Fixed Carry Forward	-6,840.40	0.00	-18,066.19
Total Indirect Costs	21,966.09	66,008.44	84,074.63
Over/(Under) Recovery	-19,006.17	0.00	-80,609.29

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	15,125.69	66,008.44	66,008.44
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-19,006.17	0.00	-80,609.29
Total Projected Indirect 2016-2017 (Numerator)	34,131.86	66,008.44	146,617.73
Direct Costs	66,815.33	15,932.58	15,932.58
Rate for 2016-2017 **	51.08*	414.30*	920.24**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 34080
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*** Final ***

Belding Area School District
850 HALL ST
BELDING, MI 48809

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	539,004.77	2,195,056.00	2,195,056.00
2012-2013 Fixed Carry Forward	-39,321.62	-217,515.82	-218,102.80
Total Indirect Costs	578,326.39	2,412,571.82	2,413,158.80
2012-2013 Direct Costs	16,273,418.61	14,617,367.38	14,617,367.38
2014-2015 Rate	3.55*	16.50*	16.51**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	17,544,618.34	15,913,181.52	15,913,181.52
Indirect costs based on rate ** multiplied by actual direct costs	622,833.95	2,386,977.23	2,627,266.27
2014-2015 Actual Indirect Costs	679,516.56	2,310,953.38	2,310,953.38
2012-2013 Fixed Carry Forward	-39,321.62	-217,515.82	-218,102.80
Total Indirect Costs	718,838.18	2,528,469.20	2,529,056.18
Over/(Under) Recovery	-96,004.23	0.00	98,210.09

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	679,516.56	2,310,953.38	2,310,953.38
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-96,004.23	0.00	98,210.09
Total Projected Indirect 2016-2017 (Numerator)	775,520.79	2,310,953.38	2,212,743.29
Direct Costs	17,544,618.34	15,913,181.52	15,913,181.52
Rate for 2016-2017 **	4.42*	14.52*	13.91**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 34090
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*** Final ***

Lakewood Public Schools
223 W BROADWAY ST
WOODLAND, MI 48897

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	498,935.76	1,985,867.18	1,985,867.18
2012-2013 Fixed Carry Forward	-19,968.70	151,976.97	158,915.97
Total Indirect Costs	518,904.46	1,833,890.21	1,826,951.21
2012-2013 Direct Costs	16,520,997.18	15,034,065.76	15,034,065.76
2014-2015 Rate	3.14*	12.20*	12.15**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	16,981,469.38	15,330,996.81	15,330,996.81
Indirect costs based on rate ** multiplied by actual direct costs	533,218.14	1,870,381.61	1,862,716.11
2014-2015 Actual Indirect Costs	522,720.36	2,173,192.93	2,173,192.93
2012-2013 Fixed Carry Forward	-19,968.70	151,976.97	158,915.97
Total Indirect Costs	542,689.06	2,021,215.96	2,014,276.96
Over/(Under) Recovery	-9,470.92	-150,834.35	-151,560.85

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	522,720.36	2,173,192.93	2,173,192.93
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-9,470.92	-150,834.35	-151,560.85
Total Projected Indirect 2016-2017 (Numerator)	532,191.28	2,324,027.28	2,324,753.78
Direct Costs	16,981,469.38	15,330,996.81	15,330,996.81
Rate for 2016-2017 **	3.13*	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 2016-2017 Indirect Cost Rates
School District 34110
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*** Final ***

Portland Public Schools
1100 IONIA RD
PORTLAND, MI 48875

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	566,751.68	1,909,045.90	1,909,045.90
2012-2013 Fixed Carry Forward	27,622.91	196,150.82	196,394.44
Total Indirect Costs	539,128.77	1,712,895.08	1,712,651.46
2012-2013 Direct Costs	15,450,410.33	14,369,943.45	14,369,943.45
2014-2015 Rate	3.49*	11.92*	11.92**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	15,512,353.44	14,480,264.62	14,480,264.62
Indirect costs based on rate ** multiplied by actual direct costs	541,381.14	1,726,047.54	1,726,047.54
2014-2015 Actual Indirect Costs	693,443.90	2,062,441.41	2,062,441.41
2012-2013 Fixed Carry Forward	27,622.91	196,150.82	196,394.44
Total Indirect Costs	665,820.99	1,866,290.59	1,866,046.97
Over/(Under) Recovery	-124,439.85	-140,243.05	-139,999.43

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	693,443.90	2,062,441.41	2,062,441.41
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-124,439.85	-140,243.05	-139,999.43
Total Projected Indirect 2016-2017 (Numerator)	817,883.75	2,202,684.46	2,202,440.84
Direct Costs	15,512,353.44	14,480,264.62	14,480,264.62
Rate for 2016-2017 **	5.27*	15.21*	15.21**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 34120
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*** Final ***

Saranac Community Schools
88 PLEASANT ST
SARANAC, MI 48881

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	423,656.90	1,154,984.23	1,154,984.23
2012-2013 Fixed Carry Forward	-8,521.67	-21,200.31	-12,546.21
Total Indirect Costs	432,178.57	1,176,184.54	1,167,530.44
2012-2013 Direct Costs	8,588,457.76	7,857,130.43	7,857,130.43
2014-2015 Rate	5.03*	14.97*	14.86**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	8,845,978.21	8,089,768.07	8,089,768.07
Indirect costs based on rate ** multiplied by actual direct costs	444,952.70	1,211,038.28	1,202,139.54
2014-2015 Actual Indirect Costs	350,239.85	1,106,449.99	1,106,449.99
2012-2013 Fixed Carry Forward	-8,521.67	-21,200.31	-12,546.21
Total Indirect Costs	358,761.52	1,127,650.30	1,118,996.20
Over/(Under) Recovery	86,191.18	83,387.98	83,143.34

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	350,239.85	1,106,449.99	1,106,449.99
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	86,191.18	83,387.98	83,143.34
Total Projected Indirect 2016-2017 (Numerator)	264,048.67	1,023,062.01	1,023,306.65
Direct Costs	8,845,978.21	8,089,768.07	8,089,768.07
Rate for 2016-2017 **	2.98*	12.65*	12.65**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Berlin Township S/D #3
6679 SOUTH STATE RD
IONIA, MI 48846

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	350.00	27,337.00	27,337.00
2012-2013 Fixed Carry Forward	0.00	-6,662.69	-6,686.57
Total Indirect Costs	350.00	33,999.69	34,023.57
2012-2013 Direct Costs	233,880.00	206,893.00	206,893.00
2014-2015 Rate	0.15*	16.43*	16.45**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	290,283.00	244,340.00	244,340.00
Indirect costs based on rate ** multiplied by actual direct costs	435.42	36,651.00	40,193.93
2014-2015 Actual Indirect Costs	886.00	46,829.00	46,829.00
2012-2013 Fixed Carry Forward	0.00	-6,662.69	-6,686.57
Total Indirect Costs	886.00	53,491.69	53,515.57
Over/(Under) Recovery	-450.58	0.00	-13,321.64

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	886.00	46,829.00	46,829.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-450.58	0.00	-13,321.64
Total Projected Indirect 2016-2017 (Numerator)	1,336.58	46,829.00	60,150.64
Direct Costs	290,283.00	244,340.00	244,340.00
Rate for 2016-2017 **	0.46*	19.17*	24.62**

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

Michigan Department of Education
Carry Forward Calculation
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School District 34340
Form R0418

*** Final ***

Easton Township S/D #6
1779 HAYNOR RD
IONIA, MI 48846

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	113.00	25,230.21	25,230.21
2012-2013 Fixed Carry Forward	0.00	-6,493.55	-6,493.55
Total Indirect Costs	113.00	31,723.76	31,723.76
2012-2013 Direct Costs	258,846.65	233,729.44	233,729.44
2014-2015 Rate	0.04*	13.57*	13.57**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	289,948.00	267,669.00	267,669.00
Indirect costs based on rate ** multiplied by actual direct costs	115.98	36,322.68	36,322.68
2014-2015 Actual Indirect Costs	2,093.00	24,372.00	24,372.00
2012-2013 Fixed Carry Forward	0.00	-6,493.55	-6,493.55
Total Indirect Costs	2,093.00	30,865.55	30,865.55
Over/(Under) Recovery	-1,977.02	5,457.13	5,457.13

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	2,093.00	24,372.00	24,372.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-1,977.02	5,457.13	5,457.13
Total Projected Indirect 2016-2017 (Numerator)	4,070.02	18,914.87	18,914.87
Direct Costs	289,948.00	267,669.00	267,669.00
Rate for 2016-2017 **	1.40*	7.07*	7.07**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 34360
Form R0418

*** Final ***

Ionia Township S/D #2
2120 NORTH STATE RD
IONIA, MI 48846

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	0.00	16,406.72	16,406.72
2012-2013 Fixed Carry Forward	0.00	0.00	-537.09
Total Indirect Costs	0.00	16,406.72	16,943.81
2012-2013 Direct Costs	134,937.03	118,530.31	118,530.31
2014-2015 Rate	0.00*	13.84*	14.29**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	144,714.00	131,798.00	131,798.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	18,240.84	18,833.93
2014-2015 Actual Indirect Costs	1,564.00	14,480.00	14,480.00
2012-2013 Fixed Carry Forward	0.00	0.00	-537.09
Total Indirect Costs	1,564.00	14,480.00	15,017.09
Over/(Under) Recovery	0.00	3,760.84	3,816.84

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,564.00	14,480.00	14,480.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	3,760.84	3,816.84
Total Projected Indirect 2016-2017 (Numerator)	1,564.00	10,719.16	10,663.16
Direct Costs	144,714.00	131,798.00	131,798.00
Rate for 2016-2017 **	1.08*	8.13*	8.09**

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

Michigan Department of Education
Carry Forward Calculation
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School District 35000
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*** Final ***

Iosco RESA
27 NORTH REMPERT RD
TAWAS CITY, MI 48763

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	270,026.48	403,688.94	403,688.94
2012-2013 Fixed Carry Forward	879.17	24,436.90	24,436.90
Total Indirect Costs	269,147.31	379,252.04	379,252.04
2012-2013 Direct Costs	4,808,663.32	4,675,000.86	4,675,000.86
2014-2015 Rate	5.60*	8.11*	8.11**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,138,990.44	4,993,189.13	4,993,189.13
Indirect costs based on rate ** multiplied by actual direct costs	287,783.46	404,947.64	404,947.64
2014-2015 Actual Indirect Costs	334,120.93	479,922.24	479,922.24
2012-2013 Fixed Carry Forward	879.17	24,436.90	24,436.90
Total Indirect Costs	333,241.76	455,485.34	455,485.34
Over/(Under) Recovery	-45,458.30	-50,537.70	-50,537.70

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	334,120.93	479,922.24	479,922.24
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-45,458.30	-50,537.70	-50,537.70
Total Projected Indirect 2016-2017 (Numerator)	379,579.23	530,459.94	530,459.94
Direct Costs	5,138,990.44	4,993,189.13	4,993,189.13
Rate for 2016-2017 **	7.39*	10.62*	10.62**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 35010
Form R0418

*** Final ***

Oscoda Area Schools
3550 EAST RIVER RD
OSCODA, MI 48750

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	287,067.20	1,168,270.97	1,168,270.97
2012-2013 Fixed Carry Forward	-5,772.25	96,149.31	111,474.78
Total Indirect Costs	292,839.45	1,072,121.66	1,056,796.19
2012-2013 Direct Costs	11,177,785.82	10,296,582.05	10,296,582.05
2014-2015 Rate	2.62*	10.41*	10.26**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	11,606,700.36	10,671,340.57	10,671,340.57
Indirect costs based on rate ** multiplied by actual direct costs	304,095.55	1,110,886.55	1,094,879.54
2014-2015 Actual Indirect Costs	317,114.90	1,252,474.69	1,252,474.69
2012-2013 Fixed Carry Forward	-5,772.25	96,149.31	111,474.78
Total Indirect Costs	322,887.15	1,156,325.38	1,140,999.91
Over/(Under) Recovery	-18,791.60	-45,438.83	-46,120.37

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	317,114.90	1,252,474.69	1,252,474.69
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-18,791.60	-45,438.83	-46,120.37
Total Projected Indirect 2016-2017 (Numerator)	335,906.50	1,297,913.52	1,298,595.06
Direct Costs	11,606,700.36	10,671,340.57	10,671,340.57
Rate for 2016-2017 **	2.89*	12.16*	12.17**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 35020
Form R0418

*** Final ***

Hale Area Schools
200 WEST MAIN ST
HALE, MI 48739

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	232,284.03	577,045.70	577,045.70
2012-2013 Fixed Carry Forward	-132,726.76	-105,194.82	-101,882.08
Total Indirect Costs	365,010.79	682,240.52	678,927.78
2012-2013 Direct Costs	3,824,834.24	3,480,072.57	3,480,072.57
2014-2015 Rate	9.54*	19.60*	19.51**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,719,123.99	3,388,701.46	3,388,701.46
Indirect costs based on rate ** multiplied by actual direct costs	354,804.43	508,305.22	661,135.65
2014-2015 Actual Indirect Costs	306,615.55	637,038.08	637,038.08
2012-2013 Fixed Carry Forward	-132,726.76	-105,194.82	-101,882.08
Total Indirect Costs	439,342.31	742,232.90	738,920.16
Over/(Under) Recovery	-84,537.88	0.00	-77,784.51

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	306,615.55	637,038.08	637,038.08
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-84,537.88	0.00	-77,784.51
Total Projected Indirect 2016-2017 (Numerator)	391,153.43	637,038.08	714,822.59
Direct Costs	3,719,123.99	3,388,701.46	3,388,701.46
Rate for 2016-2017 **	10.52*	18.80*	21.09**

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

Michigan Department of Education
Carry Forward Calculation
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School District 35030
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*** Final ***

Tawas Area Schools
245 WEST M 55
TAWAS CITY, MI 48763

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	475,576.51	1,376,246.93	1,376,246.93
2012-2013 Fixed Carry Forward	-50,060.28	-77,039.10	-77,498.02
Total Indirect Costs	525,636.79	1,453,286.03	1,453,744.95
2012-2013 Direct Costs	10,154,287.43	9,253,617.01	9,253,617.01
2014-2015 Rate	5.18*	15.71*	15.71**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	10,583,076.24	9,671,308.01	9,671,308.01
Indirect costs based on rate ** multiplied by actual direct costs	548,203.35	1,450,696.20	1,519,362.49
2014-2015 Actual Indirect Costs	497,326.86	1,409,095.09	1,409,095.09
2012-2013 Fixed Carry Forward	-50,060.28	-77,039.10	-77,498.02
Total Indirect Costs	547,387.14	1,486,134.19	1,486,593.11
Over/(Under) Recovery	816.21	0.00	32,769.38

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	497,326.86	1,409,095.09	1,409,095.09
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	816.21	0.00	32,769.38
Total Projected Indirect 2016-2017 (Numerator)	496,510.65	1,409,095.09	1,376,325.71
Direct Costs	10,583,076.24	9,671,308.01	9,671,308.01
Rate for 2016-2017 **	4.69*	14.57*	14.23**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 35040
Form R0418

*** Final ***

Whittemore-Prescott Area Schools
P.O. Box 250
Whittemore, MI 48770

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	163,933.14	742,407.44	742,407.44
2012-2013 Fixed Carry Forward	85,410.29	14,806.04	14,893.96
Total Indirect Costs	78,522.85	727,601.40	727,513.48
2012-2013 Direct Costs	8,578,027.50	7,999,553.20	7,999,553.20
2014-2015 Rate	0.92*	9.10*	9.09**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	8,126,603.91	7,450,016.39	7,450,016.39
Indirect costs based on rate ** multiplied by actual direct costs	74,764.76	677,951.49	677,206.49
2014-2015 Actual Indirect Costs	178,501.41	855,088.93	855,088.93
2012-2013 Fixed Carry Forward	85,410.29	14,806.04	14,893.96
Total Indirect Costs	93,091.12	840,282.89	840,194.97
Over/(Under) Recovery	-18,326.36	-162,331.40	-162,988.48

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	178,501.41	855,088.93	855,088.93
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-18,326.36	-162,331.40	-162,988.48
Total Projected Indirect 2016-2017 (Numerator)	196,827.77	1,017,420.33	1,018,077.41
Direct Costs	8,126,603.91	7,450,016.39	7,450,016.39
Rate for 2016-2017 **	2.42*	13.66*	13.67**

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

Michigan Department of Education
Carry Forward Calculation
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School District 35902
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*** Final ***

Alternative Educational Academy of Iosco County
1230 East U.S. 23
East Tawas, MI 48730

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	0.00	426.72	426.72
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	426.72	426.72
2012-2013 Direct Costs	182,425.28	181,998.56	181,998.56
2014-2015 Rate	0.00*	0.23*	0.23**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	380,206.00	352,181.00	352,181.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	810.02	810.02
2014-2015 Actual Indirect Costs	0.00	28,025.00	28,025.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	28,025.00	28,025.00
Over/(Under) Recovery	0.00	-27,214.98	-27,214.98

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	0.00	28,025.00	28,025.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-27,214.98	-27,214.98
Total Projected Indirect 2016-2017 (Numerator)	0.00	55,239.98	55,239.98
Direct Costs	380,206.00	352,181.00	352,181.00
Rate for 2016-2017 **	0.00*	15.69*	15.69**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 36015
Form R0418

*** Final ***

Forest Park School District
801 FOREST PKWY
CRYSTAL FALLS, MI 49920

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	112,220.33	603,548.11	603,548.11
2012-2013 Fixed Carry Forward	-22,974.26	-128,449.71	-128,381.57
Total Indirect Costs	135,194.59	731,997.82	731,929.68
2012-2013 Direct Costs	4,031,254.94	3,539,927.16	3,539,927.16
2014-2015 Rate	3.35*	20.68*	20.68**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,068,327.43	3,628,574.51	3,628,574.51
Indirect costs based on rate ** multiplied by actual direct costs	136,288.97	544,286.18	750,389.21
2014-2015 Actual Indirect Costs	142,849.69	582,602.61	582,602.61
2012-2013 Fixed Carry Forward	-22,974.26	-128,449.71	-128,381.57
Total Indirect Costs	165,823.95	711,052.32	710,984.18
Over/(Under) Recovery	-29,534.98	0.00	39,405.03

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	142,849.69	582,602.61	582,602.61
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-29,534.98	0.00	39,405.03
Total Projected Indirect 2016-2017 (Numerator)	172,384.67	582,602.61	543,197.58
Direct Costs	4,068,327.43	3,628,574.51	3,628,574.51
Rate for 2016-2017 **	4.24*	16.06*	14.97**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 36025
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*** Final ***

West Iron County Public Schools
601 GARFIELD AVE
IRON RIVER, MI 49935

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	155,297.56	951,330.26	951,330.26
2012-2013 Fixed Carry Forward	24,253.64	0.00	112,351.86
Total Indirect Costs	131,043.92	951,330.26	838,978.40
2012-2013 Direct Costs	7,795,587.30	6,999,554.60	6,999,554.60
2014-2015 Rate	1.68*	13.59*	11.99**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	8,031,204.59	7,243,431.18	7,243,431.18
Indirect costs based on rate ** multiplied by actual direct costs	134,924.24	984,382.30	868,487.40
2014-2015 Actual Indirect Costs	168,928.67	956,702.08	956,702.08
2012-2013 Fixed Carry Forward	24,253.64	0.00	112,351.86
Total Indirect Costs	144,675.03	956,702.08	844,350.22
Over/(Under) Recovery	-9,750.79	27,680.22	24,137.18

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	168,928.67	956,702.08	956,702.08
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-9,750.79	27,680.22	24,137.18
Total Projected Indirect 2016-2017 (Numerator)	178,679.46	929,021.86	932,564.90
Direct Costs	8,031,204.59	7,243,431.18	7,243,431.18
Rate for 2016-2017 **	2.22*	12.83*	12.87**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 37010
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*** Final ***

Mt. Pleasant City School District
720 NORTH KINNEY AVE
MOUNT PLEASANT, MI 48858

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,073,564.16	3,239,108.67	3,239,108.67
2012-2013 Fixed Carry Forward	853,151.85	1,179,072.86	1,176,289.81
Total Indirect Costs	220,412.31	2,060,035.81	2,062,818.86
2012-2013 Direct Costs	32,572,850.28	30,407,305.77	30,407,305.77
2014-2015 Rate	0.68*	6.77*	6.78**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	36,965,122.00	34,592,219.68	34,592,219.68
Indirect costs based on rate ** multiplied by actual direct costs	251,362.83	2,341,893.27	2,345,352.49
2014-2015 Actual Indirect Costs	1,208,603.12	3,581,505.44	3,581,505.44
2012-2013 Fixed Carry Forward	853,151.85	1,179,072.86	1,176,289.81
Total Indirect Costs	355,451.27	2,402,432.58	2,405,215.63
Over/(Under) Recovery	-104,088.44	-60,539.31	-59,863.14

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,208,603.12	3,581,505.44	3,581,505.44
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-104,088.44	-60,539.31	-59,863.14
Total Projected Indirect 2016-2017 (Numerator)	1,312,691.56	3,642,044.75	3,641,368.58
Direct Costs	36,965,122.00	34,592,219.68	34,592,219.68
Rate for 2016-2017 **	3.55*	10.53*	10.53**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 37040
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*** Final ***

Beal City Public Schools
3180 WEST BEAL CITY RD
MT PLEASANT, MI 48858

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	214,124.82	795,914.37	795,914.37
2012-2013 Fixed Carry Forward	-40,288.39	0.00	-35,356.04
Total Indirect Costs	254,413.21	795,914.37	831,270.41
2012-2013 Direct Costs	5,361,212.64	4,779,423.09	4,779,423.09
2014-2015 Rate	4.75*	16.65*	17.39**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,894,070.50	5,480,514.66	5,480,514.66
Indirect costs based on rate ** multiplied by actual direct costs	279,968.35	822,077.20	953,061.50
2014-2015 Actual Indirect Costs	205,228.29	618,784.13	618,784.13
2012-2013 Fixed Carry Forward	-40,288.39	0.00	-35,356.04
Total Indirect Costs	245,516.68	618,784.13	654,140.17
Over/(Under) Recovery	34,451.67	0.00	298,921.33

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	205,228.29	618,784.13	618,784.13
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	34,451.67	0.00	298,921.33
Total Projected Indirect 2016-2017 (Numerator)	170,776.62	618,784.13	319,862.80
Direct Costs	5,894,070.50	5,480,514.66	5,480,514.66
Rate for 2016-2017 **	2.90*	11.29*	5.84**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 37060
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*** Final ***

Shepherd Public Schools
P.O. Box 219
Shepherd, MI 48883

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	373,307.83	1,852,745.01	1,852,745.01
2012-2013 Fixed Carry Forward	-3,207.79	-58,552.71	-58,433.93
Total Indirect Costs	376,515.62	1,911,297.72	1,911,178.94
2012-2013 Direct Costs	14,540,948.61	13,061,511.43	13,061,511.43
2014-2015 Rate	2.59*	14.63*	14.63**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	15,023,497.99	13,338,309.60	13,338,309.60
Indirect costs based on rate ** multiplied by actual direct costs	389,108.60	1,951,394.69	1,951,394.69
2014-2015 Actual Indirect Costs	467,541.71	2,152,730.10	2,152,730.10
2012-2013 Fixed Carry Forward	-3,207.79	-58,552.71	-58,433.93
Total Indirect Costs	470,749.50	2,211,282.81	2,211,164.03
Over/(Under) Recovery	-81,640.90	-259,888.12	-259,769.34

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	467,541.71	2,152,730.10	2,152,730.10
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-81,640.90	-259,888.12	-259,769.34
Total Projected Indirect 2016-2017 (Numerator)	549,182.61	2,412,618.22	2,412,499.44
Direct Costs	15,023,497.99	13,338,309.60	13,338,309.60
Rate for 2016-2017 **	3.66*	18.09*	18.09**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Renaissance Public School Academy
2797 SOUTH ISABELLA RD
MOUNT PLEASANT, MI 48858

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	10,067.00	278,375.00	278,375.00
2012-2013 Fixed Carry Forward	-4,959.56	0.00	0.00
Total Indirect Costs	15,026.56	278,375.00	278,375.00
2012-2013 Direct Costs	2,432,112.00	2,163,804.00	2,163,804.00
2014-2015 Rate	0.62*	12.87*	12.87**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,370,812.00	2,206,799.00	2,206,799.00
Indirect costs based on rate ** multiplied by actual direct costs	14,699.03	284,015.03	284,015.03
2014-2015 Actual Indirect Costs	95,668.00	259,681.00	259,681.00
2012-2013 Fixed Carry Forward	-4,959.56	0.00	0.00
Total Indirect Costs	100,627.56	259,681.00	259,681.00
Over/(Under) Recovery	-85,928.53	24,334.03	24,334.03

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	95,668.00	259,681.00	259,681.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-85,928.53	24,334.03	24,334.03
Total Projected Indirect 2016-2017 (Numerator)	181,596.53	235,346.97	235,346.97
Direct Costs	2,370,812.00	2,206,799.00	2,206,799.00
Rate for 2016-2017 **	7.66*	10.66*	10.66**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Morey Montessori Public School Academy
418 W BLANCHARD RD
SHEPHERD, MI 48883

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	3,931.71	155,980.30	155,980.30
2012-2013 Fixed Carry Forward	222.53	0.00	76,762.40
Total Indirect Costs	3,709.18	155,980.30	79,217.90
2012-2013 Direct Costs	1,153,954.30	1,001,905.71	1,001,905.71
2014-2015 Rate	0.32*	15.57*	7.91**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,269,444.92	1,050,262.83	1,050,262.83
Indirect costs based on rate ** multiplied by actual direct costs	4,062.22	157,539.42	83,075.79
2014-2015 Actual Indirect Costs	3,128.77	222,310.86	222,310.86
2012-2013 Fixed Carry Forward	222.53	0.00	76,762.40
Total Indirect Costs	2,906.24	222,310.86	145,548.46
Over/(Under) Recovery	1,155.98	0.00	-62,472.67

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	3,128.77	222,310.86	222,310.86
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	1,155.98	0.00	-62,472.67
Total Projected Indirect 2016-2017 (Numerator)	1,972.79	222,310.86	284,783.53
Direct Costs	1,269,444.92	1,050,262.83	1,050,262.83
Rate for 2016-2017 **	0.16*	21.17*	27.12**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Jackson ISD
6700 BROWNS LAKE RD
JACKSON, MI 49201

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	5,455,297.56	7,461,930.15	7,461,930.15
2012-2013 Fixed Carry Forward	-1,373,844.74	0.00	-1,323,153.89
Total Indirect Costs	6,829,142.30	7,461,930.15	8,785,084.04
2012-2013 Direct Costs	42,483,760.73	40,477,128.14	40,477,128.14
2014-2015 Rate	16.07*	18.43*	21.70**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	47,706,031.37	45,395,960.35	45,395,960.35
Indirect costs based on rate ** multiplied by actual direct costs	7,155,904.71	6,809,394.05	9,850,923.40
2014-2015 Actual Indirect Costs	6,372,426.39	8,682,497.41	8,682,497.41
2012-2013 Fixed Carry Forward	-1,373,844.74	0.00	-1,323,153.89
Total Indirect Costs	7,746,271.13	8,682,497.41	10,005,651.30
Over/(Under) Recovery	0.00	0.00	-154,727.90

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	6,372,426.39	8,682,497.41	8,682,497.41
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-154,727.90
Total Projected Indirect 2016-2017 (Numerator)	6,372,426.39	8,682,497.41	8,837,225.31
Direct Costs	47,706,031.37	45,395,960.35	45,395,960.35
Rate for 2016-2017 **	13.36*	19.13*	19.47**

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

Michigan Department of Education
Carry Forward Calculation
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School District 38010
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*** Final ***

Western School District
1400 S DEARING RD
PARMA, MI 49269

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	701,022.58	2,340,237.33	2,340,237.33
2012-2013 Fixed Carry Forward	662,724.48	857,409.04	820,901.38
Total Indirect Costs	38,298.10	1,482,828.29	1,519,335.95
2012-2013 Direct Costs	23,707,167.58	22,067,952.83	22,067,952.83
2014-2015 Rate	0.16*	6.72*	6.88**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	25,573,577.10	23,979,377.66	23,979,377.66
Indirect costs based on rate ** multiplied by actual direct costs	40,917.72	1,611,414.18	1,649,781.18
2014-2015 Actual Indirect Costs	565,704.91	2,159,904.35	2,159,904.35
2012-2013 Fixed Carry Forward	662,724.48	857,409.04	820,901.38
Total Indirect Costs	-97,019.57	1,302,495.31	1,339,002.97
Over/(Under) Recovery	137,937.29	308,918.87	310,778.21

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	565,704.91	2,159,904.35	2,159,904.35
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	137,937.29	308,918.87	310,778.21
Total Projected Indirect 2016-2017 (Numerator)	427,767.62	1,850,985.48	1,849,126.14
Direct Costs	25,573,577.10	23,979,377.66	23,979,377.66
Rate for 2016-2017 **	1.67*	7.72*	7.71**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
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*** Final ***

Vandercook Lake Public Schools
1000 EAST GOLF AVE
JACKSON, MI 49203

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	196,002.96	1,028,280.08	1,028,280.08
2012-2013 Fixed Carry Forward	11,510.30	55,922.61	55,922.61
Total Indirect Costs	184,492.66	972,357.47	972,357.47
2012-2013 Direct Costs	10,614,094.94	9,781,817.82	9,781,817.82
2014-2015 Rate	1.74*	9.94*	9.94**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	11,367,828.97	10,571,719.67	10,571,719.67
Indirect costs based on rate ** multiplied by actual direct costs	197,800.22	1,050,828.94	1,050,828.94
2014-2015 Actual Indirect Costs	233,397.43	1,029,506.73	1,029,506.73
2012-2013 Fixed Carry Forward	11,510.30	55,922.61	55,922.61
Total Indirect Costs	221,887.13	973,584.12	973,584.12
Over/(Under) Recovery	-24,086.91	77,244.82	77,244.82

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	233,397.43	1,029,506.73	1,029,506.73
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-24,086.91	77,244.82	77,244.82
Total Projected Indirect 2016-2017 (Numerator)	257,484.34	952,261.91	952,261.91
Direct Costs	11,367,828.97	10,571,719.67	10,571,719.67
Rate for 2016-2017 **	2.27*	9.01*	9.01**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
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*** Final ***

Columbia School District
11775 HEWITT RD
BROOKLYN, MI 49230

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	163,376.60	1,243,782.94	1,243,782.94
2012-2013 Fixed Carry Forward	0.00	92,415.74	149,852.66
Total Indirect Costs	163,376.60	1,151,367.20	1,093,930.28
2012-2013 Direct Costs	12,290,126.78	11,209,720.44	11,209,720.44
2014-2015 Rate	1.33*	10.27*	9.76**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	12,587,809.03	11,309,074.73	11,309,074.73
Indirect costs based on rate ** multiplied by actual direct costs	167,417.86	1,161,441.97	1,103,765.69
2014-2015 Actual Indirect Costs	185,431.82	1,464,166.12	1,464,166.12
2012-2013 Fixed Carry Forward	0.00	92,415.74	149,852.66
Total Indirect Costs	185,431.82	1,371,750.38	1,314,313.46
Over/(Under) Recovery	-18,013.96	-210,308.41	-210,547.77

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	185,431.82	1,464,166.12	1,464,166.12
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-18,013.96	-210,308.41	-210,547.77
Total Projected Indirect 2016-2017 (Numerator)	203,445.78	1,674,474.53	1,674,713.89
Direct Costs	12,587,809.03	11,309,074.73	11,309,074.73
Rate for 2016-2017 **	1.62*	14.81*	14.81**

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

Michigan Department of Education
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*** Final ***

Grass Lake Community Schools
899 SOUTH UNION ST
GRASS LAKE, MI 49240

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	425,308.22	1,433,274.32	1,433,274.32
2012-2013 Fixed Carry Forward	-100,979.42	-61,072.86	-88,126.92
Total Indirect Costs	526,287.64	1,494,347.18	1,521,401.24
2012-2013 Direct Costs	10,781,480.78	9,773,514.68	9,773,514.68
2014-2015 Rate	4.88*	15.29*	15.57**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	11,314,472.62	10,218,604.19	10,218,604.19
Indirect costs based on rate ** multiplied by actual direct costs	552,146.26	1,532,790.63	1,591,036.67
2014-2015 Actual Indirect Costs	479,028.69	1,574,897.12	1,574,897.12
2012-2013 Fixed Carry Forward	-100,979.42	-61,072.86	-88,126.92
Total Indirect Costs	580,008.11	1,635,969.98	1,663,024.04
Over/(Under) Recovery	-27,861.85	0.00	-71,987.37

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	479,028.69	1,574,897.12	1,574,897.12
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-27,861.85	0.00	-71,987.37
Total Projected Indirect 2016-2017 (Numerator)	506,890.54	1,574,897.12	1,646,884.49
Direct Costs	11,314,472.62	10,218,604.19	10,218,604.19
Rate for 2016-2017 **	4.48*	15.41*	16.12**

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

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*** Final ***

Concord Community Schools
P.O. Box 338
Concord, MI 49237

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	169,719.55	823,189.86	823,189.86
2012-2013 Fixed Carry Forward	-7,973.23	-100,483.80	-100,150.17
Total Indirect Costs	177,692.78	923,673.66	923,340.03
2012-2013 Direct Costs	6,761,651.32	6,108,181.01	6,108,181.01
2014-2015 Rate	2.63*	15.12*	15.12**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,291,472.93	5,615,126.51	5,615,126.51
Indirect costs based on rate ** multiplied by actual direct costs	165,465.74	842,268.98	849,007.13
2014-2015 Actual Indirect Costs	166,131.97	842,478.39	842,478.39
2012-2013 Fixed Carry Forward	-7,973.23	-100,483.80	-100,150.17
Total Indirect Costs	174,105.20	942,962.19	942,628.56
Over/(Under) Recovery	-8,639.46	0.00	-93,621.43

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	166,131.97	842,478.39	842,478.39
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-8,639.46	0.00	-93,621.43
Total Projected Indirect 2016-2017 (Numerator)	174,771.43	842,478.39	936,099.82
Direct Costs	6,291,472.93	5,615,126.51	5,615,126.51
Rate for 2016-2017 **	2.78*	15.00*	16.67**

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

Michigan Department of Education
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*** Final ***

East Jackson Community Schools
1404 NORTH SUTTON RD
JACKSON, MI 49202

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	143,520.10	1,297,901.20	1,297,901.20
2012-2013 Fixed Carry Forward	22,073.03	3,410.56	21,898.43
Total Indirect Costs	121,447.07	1,294,490.64	1,276,002.77
2012-2013 Direct Costs	10,135,138.59	8,980,757.49	8,980,757.49
2014-2015 Rate	1.20*	14.41*	14.21**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	10,979,303.92	9,746,142.34	9,746,142.34
Indirect costs based on rate ** multiplied by actual direct costs	131,751.65	1,404,419.11	1,384,926.83
2014-2015 Actual Indirect Costs	170,065.65	1,403,227.23	1,403,227.23
2012-2013 Fixed Carry Forward	22,073.03	3,410.56	21,898.43
Total Indirect Costs	147,992.62	1,399,816.67	1,381,328.80
Over/(Under) Recovery	-16,240.97	4,602.44	3,598.03

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	170,065.65	1,403,227.23	1,403,227.23
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-16,240.97	4,602.44	3,598.03
Total Projected Indirect 2016-2017 (Numerator)	186,306.62	1,398,624.79	1,399,629.20
Direct Costs	10,979,303.92	9,746,142.34	9,746,142.34
Rate for 2016-2017 **	1.70*	14.35*	14.36**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 38100
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*** Final ***

Hanover-Horton School District
10400 MOSCOW RD
HORTON, MI 49246

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	134,478.72	1,080,142.20	1,080,142.20
2012-2013 Fixed Carry Forward	2,616.00	-43,274.33	-43,274.33
Total Indirect Costs	131,862.72	1,123,416.53	1,123,416.53
2012-2013 Direct Costs	10,222,981.83	9,277,318.35	9,277,318.35
2014-2015 Rate	1.29*	12.11*	12.11**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	10,672,716.84	9,674,537.56	9,674,537.56
Indirect costs based on rate ** multiplied by actual direct costs	137,678.05	1,171,586.50	1,171,586.50
2014-2015 Actual Indirect Costs	136,597.84	1,134,777.12	1,134,777.12
2012-2013 Fixed Carry Forward	2,616.00	-43,274.33	-43,274.33
Total Indirect Costs	133,981.84	1,178,051.45	1,178,051.45
Over/(Under) Recovery	3,696.21	-6,464.95	-6,464.95

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	136,597.84	1,134,777.12	1,134,777.12
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	3,696.21	-6,464.95	-6,464.95
Total Projected Indirect 2016-2017 (Numerator)	132,901.63	1,141,242.07	1,141,242.07
Direct Costs	10,672,716.84	9,674,537.56	9,674,537.56
Rate for 2016-2017 **	1.25*	11.80*	11.80**

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

Michigan Department of Education
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*** Final ***

Michigan Center School District
400 S STATE ST
MICHIGAN CENTER, MI 49254

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	283,924.80	1,447,155.45	1,447,155.45
2012-2013 Fixed Carry Forward	60,323.88	0.00	242,577.29
Total Indirect Costs	223,600.92	1,447,155.45	1,204,578.16
2012-2013 Direct Costs	11,770,447.17	10,607,216.52	10,607,216.52
2014-2015 Rate	1.90*	13.64*	11.36**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	13,054,295.45	11,801,577.62	11,801,577.62
Indirect costs based on rate ** multiplied by actual direct costs	248,031.61	1,609,735.19	1,340,659.22
2014-2015 Actual Indirect Costs	364,669.57	1,617,387.40	1,617,387.40
2012-2013 Fixed Carry Forward	60,323.88	0.00	242,577.29
Total Indirect Costs	304,345.69	1,617,387.40	1,374,810.11
Over/(Under) Recovery	-56,314.08	-7,652.21	-34,150.89

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	364,669.57	1,617,387.40	1,617,387.40
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-56,314.08	-7,652.21	-34,150.89
Total Projected Indirect 2016-2017 (Numerator)	420,983.65	1,625,039.61	1,651,538.29
Direct Costs	13,054,295.45	11,801,577.62	11,801,577.62
Rate for 2016-2017 **	3.22*	13.77*	13.99**

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

Michigan Department of Education
Carry Forward Calculation
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School District 38130
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*** Final ***

Napoleon Community Schools
P.O. Box 308
Napoleon, MI 49261

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	480,591.59	1,496,994.97	1,496,994.97
2012-2013 Fixed Carry Forward	120,479.34	0.00	206,543.44
Total Indirect Costs	360,112.25	1,496,994.97	1,290,451.53
2012-2013 Direct Costs	12,157,614.19	11,141,210.81	11,141,210.81
2014-2015 Rate	2.96*	13.44*	11.58**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	12,265,755.89	11,069,708.87	11,069,708.87
Indirect costs based on rate ** multiplied by actual direct costs	363,066.37	1,487,768.87	1,281,872.29
2014-2015 Actual Indirect Costs	382,095.32	1,578,142.34	1,578,142.34
2012-2013 Fixed Carry Forward	120,479.34	0.00	206,543.44
Total Indirect Costs	261,615.98	1,578,142.34	1,371,598.90
Over/(Under) Recovery	101,450.39	-90,373.47	-89,726.61

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	382,095.32	1,578,142.34	1,578,142.34
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	101,450.39	-90,373.47	-89,726.61
Total Projected Indirect 2016-2017 (Numerator)	280,644.93	1,668,515.81	1,667,868.95
Direct Costs	12,265,755.89	11,069,708.87	11,069,708.87
Rate for 2016-2017 **	2.29*	15.07*	15.07**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Northwest Community Schools
6900 RIVES JUNCTION RD
JACKSON, MI 49201

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	291,059.21	2,436,547.26	2,436,547.26
2012-2013 Fixed Carry Forward	36,641.73	-128,828.65	-128,828.65
Total Indirect Costs	254,417.48	2,565,375.91	2,565,375.91
2012-2013 Direct Costs	23,225,942.93	21,080,454.88	21,080,454.88
2014-2015 Rate	1.10*	12.17*	12.17**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	26,695,756.59	24,291,078.26	24,291,078.26
Indirect costs based on rate ** multiplied by actual direct costs	293,653.32	2,956,224.22	2,956,224.22
2014-2015 Actual Indirect Costs	297,384.95	2,702,063.28	2,702,063.28
2012-2013 Fixed Carry Forward	36,641.73	-128,828.65	-128,828.65
Total Indirect Costs	260,743.22	2,830,891.93	2,830,891.93
Over/(Under) Recovery	32,910.10	125,332.29	125,332.29

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	297,384.95	2,702,063.28	2,702,063.28
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	32,910.10	125,332.29	125,332.29
Total Projected Indirect 2016-2017 (Numerator)	264,474.85	2,576,730.99	2,576,730.99
Direct Costs	26,695,756.59	24,291,078.26	24,291,078.26
Rate for 2016-2017 **	0.99*	10.61*	10.61**

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

Michigan Department of Education
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*** Final ***

Springport Public Schools
PO BOX 100
Springport, MI 49284

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	112,037.12	1,063,026.64	1,063,026.64
2012-2013 Fixed Carry Forward	-30,389.81	67,993.40	66,736.76
Total Indirect Costs	142,426.93	995,033.24	996,289.88
2012-2013 Direct Costs	9,052,852.29	8,101,862.77	8,101,862.77
2014-2015 Rate	1.57*	12.28*	12.30**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	8,718,093.15	7,804,224.02	7,804,224.02
Indirect costs based on rate ** multiplied by actual direct costs	136,874.06	958,358.71	959,919.55
2014-2015 Actual Indirect Costs	110,105.24	1,023,974.37	1,023,974.37
2012-2013 Fixed Carry Forward	-30,389.81	67,993.40	66,736.76
Total Indirect Costs	140,495.05	955,980.97	957,237.61
Over/(Under) Recovery	-3,620.99	2,377.74	2,681.94

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	110,105.24	1,023,974.37	1,023,974.37
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-3,620.99	2,377.74	2,681.94
Total Projected Indirect 2016-2017 (Numerator)	113,726.23	1,021,596.63	1,021,292.43
Direct Costs	8,718,093.15	7,804,224.02	7,804,224.02
Rate for 2016-2017 **	1.30*	13.09*	13.09**

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

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*** Final ***

Jackson Public Schools
522 WILDWOOD AVE
JACKSON, MI 49201

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	2,058,054.94	6,062,648.76	6,062,648.76
2012-2013 Fixed Carry Forward	-174,605.39	-137,921.09	-137,921.09
Total Indirect Costs	2,232,660.33	6,200,569.85	6,200,569.85
2012-2013 Direct Costs	57,506,628.45	53,502,034.63	53,502,034.63
2014-2015 Rate	3.88*	11.59*	11.59**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	55,934,482.52	51,851,427.12	51,851,427.12
Indirect costs based on rate ** multiplied by actual direct costs	2,170,257.92	6,009,580.40	6,009,580.40
2014-2015 Actual Indirect Costs	2,062,102.95	6,145,158.35	6,145,158.35
2012-2013 Fixed Carry Forward	-174,605.39	-137,921.09	-137,921.09
Total Indirect Costs	2,236,708.34	6,283,079.44	6,283,079.44
Over/(Under) Recovery	-66,450.42	-273,499.04	-273,499.04

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	2,062,102.95	6,145,158.35	6,145,158.35
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-66,450.42	-273,499.04	-273,499.04
Total Projected Indirect 2016-2017 (Numerator)	2,128,553.37	6,418,657.39	6,418,657.39
Direct Costs	55,934,482.52	51,851,427.12	51,851,427.12
Rate for 2016-2017 **	3.81*	12.38*	12.38**

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

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*** Final ***

Jackson Preparatory & Early College
2111 EMMONS RD
JACKSON, MI 49201

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,024,878.95	1,852,253.20	1,852,253.20
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	71,879.20	244,504.95	244,504.95
Total Indirect Costs	71,879.20	244,504.95	244,504.95
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	71,879.20	244,504.95	244,504.95
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	71,879.20	244,504.95	244,504.95
Direct Costs	2,024,878.95	1,852,253.20	1,852,253.20
Rate for 2016-2017 **	3.55*	13.20*	13.20**

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

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*** Final ***

Da Vinci Institute
2255 EMMONS RD
JACKSON, MI 49201

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	61,413.54	204,129.97	204,129.97
2012-2013 Fixed Carry Forward	28,041.21	0.00	72,930.31
Total Indirect Costs	33,372.33	204,129.97	131,199.66
2012-2013 Direct Costs	1,972,317.74	1,829,601.31	1,829,601.31
2014-2015 Rate	1.69*	11.16*	7.17**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,539,202.28	2,339,031.79	2,339,031.79
Indirect costs based on rate ** multiplied by actual direct costs	42,912.52	261,035.95	167,708.58
2014-2015 Actual Indirect Costs	61,899.80	262,070.29	262,070.29
2012-2013 Fixed Carry Forward	28,041.21	0.00	72,930.31
Total Indirect Costs	33,858.59	262,070.29	189,139.98
Over/(Under) Recovery	9,053.93	-1,034.34	-21,431.40

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	61,899.80	262,070.29	262,070.29
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	9,053.93	-1,034.34	-21,431.40
Total Projected Indirect 2016-2017 (Numerator)	52,845.87	263,104.63	283,501.69
Direct Costs	2,539,202.28	2,339,031.79	2,339,031.79
Rate for 2016-2017 **	2.08*	11.25*	12.12**

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

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Paragon Charter Academy
3750 MCCAIN RD
JACKSON, MI 49201

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	391,758.00	1,450,604.00	1,450,604.00
2012-2013 Fixed Carry Forward	-16,834.21	0.00	0.00
Total Indirect Costs	408,592.21	1,450,604.00	1,450,604.00
2012-2013 Direct Costs	5,431,819.00	4,372,973.00	4,372,973.00
2014-2015 Rate	7.52*	33.17*	33.17**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,434,745.00	4,325,749.00	4,325,749.00
Indirect costs based on rate ** multiplied by actual direct costs	408,692.82	648,862.35	1,081,437.25
2014-2015 Actual Indirect Costs	242,633.00	1,351,629.00	1,351,629.00
2012-2013 Fixed Carry Forward	-16,834.21	0.00	0.00
Total Indirect Costs	259,467.21	1,351,629.00	1,351,629.00
Over/(Under) Recovery	149,225.61	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	242,633.00	1,351,629.00	1,351,629.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	149,225.61	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	93,407.39	1,351,629.00	1,351,629.00
Direct Costs	5,434,745.00	4,325,749.00	4,325,749.00
Rate for 2016-2017 **	1.72*	31.25*	31.25**

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

Michigan Department of Education
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*** Final ***

Kalamazoo RESA
1819 EAST MILHAM AVE
KALAMAZOO, MI 49002

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	3,079,436.10	5,166,374.84	5,166,374.84
2012-2013 Fixed Carry Forward	-312,160.38	-124,406.35	-126,025.29
Total Indirect Costs	3,391,596.48	5,290,781.19	5,292,400.13
2012-2013 Direct Costs	35,812,480.47	33,725,541.73	33,725,541.73
2014-2015 Rate	9.47*	15.69*	15.69**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	48,090,467.87	46,236,994.36	46,236,994.36
Indirect costs based on rate ** multiplied by actual direct costs	4,554,167.31	6,935,549.15	7,254,584.42
2014-2015 Actual Indirect Costs	2,955,039.52	4,808,513.03	4,808,513.03
2012-2013 Fixed Carry Forward	-312,160.38	-124,406.35	-126,025.29
Total Indirect Costs	3,267,199.90	4,932,919.38	4,934,538.32
Over/(Under) Recovery	1,286,967.41	0.00	2,320,046.10

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	2,955,039.52	4,808,513.03	4,808,513.03
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	1,286,967.41	0.00	2,320,046.10
Total Projected Indirect 2016-2017 (Numerator)	1,668,072.11	4,808,513.03	2,488,466.93
Direct Costs	48,090,467.87	46,236,994.36	46,236,994.36
Rate for 2016-2017 **	3.47*	10.40*	5.38**

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

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*** Final ***

Kalamazoo Public Schools
1220 Howard St
Kalamazoo, MI 49008

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	3,389,002.34	14,491,599.92	14,491,599.92
2012-2013 Fixed Carry Forward	-116,917.58	-35,803.28	-87,469.94
Total Indirect Costs	3,505,919.92	14,527,403.20	14,579,069.86
2012-2013 Direct Costs	131,668,040.75	120,565,443.17	120,565,443.17
2014-2015 Rate	2.66*	12.05*	12.09**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	136,338,734.25	123,886,346.03	123,886,346.03
Indirect costs based on rate ** multiplied by actual direct costs	3,626,610.33	14,928,304.70	14,977,859.24
2014-2015 Actual Indirect Costs	3,805,680.07	16,258,068.29	16,258,068.29
2012-2013 Fixed Carry Forward	-116,917.58	-35,803.28	-87,469.94
Total Indirect Costs	3,922,597.65	16,293,871.57	16,345,538.23
Over/(Under) Recovery	-295,987.32	-1,365,566.87	-1,367,678.99

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	3,805,680.07	16,258,068.29	16,258,068.29
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-295,987.32	-1,365,566.87	-1,367,678.99
Total Projected Indirect 2016-2017 (Numerator)	4,101,667.39	17,623,635.16	17,625,747.28
Direct Costs	136,338,734.25	123,886,346.03	123,886,346.03
Rate for 2016-2017 **	3.01*	14.23*	14.23**

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

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*** Final ***

Climax-Scotts Community Schools
372 SOUTH MAIN ST
CLIMAX, MI 49034

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	105,307.47	621,044.27	621,044.27
2012-2013 Fixed Carry Forward	-1,774.94	0.00	89,339.54
Total Indirect Costs	107,082.41	621,044.27	531,704.73
2012-2013 Direct Costs	4,848,281.27	4,332,544.47	4,332,544.47
2014-2015 Rate	2.21*	14.33*	12.27**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,765,197.39	4,257,626.65	4,257,626.65
Indirect costs based on rate ** multiplied by actual direct costs	105,310.86	610,117.90	522,410.79
2014-2015 Actual Indirect Costs	169,064.70	676,635.44	676,635.44
2012-2013 Fixed Carry Forward	-1,774.94	0.00	89,339.54
Total Indirect Costs	170,839.64	676,635.44	587,295.90
Over/(Under) Recovery	-65,528.78	-66,517.54	-64,885.11

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	169,064.70	676,635.44	676,635.44
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-65,528.78	-66,517.54	-64,885.11
Total Projected Indirect 2016-2017 (Numerator)	234,593.48	743,152.98	741,520.55
Direct Costs	4,765,197.39	4,257,626.65	4,257,626.65
Rate for 2016-2017 **	4.92*	17.45*	17.42**

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

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*** Final ***

Comstock Public Schools
3010 GULL RD
KALAMAZOO, MI 49048

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	467,273.26	2,193,860.53	2,193,860.53
2012-2013 Fixed Carry Forward	-28,890.26	-13,343.70	-13,343.70
Total Indirect Costs	496,163.52	2,207,204.23	2,207,204.23
2012-2013 Direct Costs	19,659,732.45	17,933,145.18	17,933,145.18
2014-2015 Rate	2.52*	12.31*	12.31**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	18,430,156.43	16,635,852.17	16,635,852.17
Indirect costs based on rate ** multiplied by actual direct costs	464,439.94	2,047,873.40	2,047,873.40
2014-2015 Actual Indirect Costs	715,338.64	2,509,642.90	2,509,642.90
2012-2013 Fixed Carry Forward	-28,890.26	-13,343.70	-13,343.70
Total Indirect Costs	744,228.90	2,522,986.60	2,522,986.60
Over/(Under) Recovery	-279,788.96	-475,113.20	-475,113.20

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	715,338.64	2,509,642.90	2,509,642.90
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-279,788.96	-475,113.20	-475,113.20
Total Projected Indirect 2016-2017 (Numerator)	995,127.60	2,984,756.10	2,984,756.10
Direct Costs	18,430,156.43	16,635,852.17	16,635,852.17
Rate for 2016-2017 **	5.40*	17.94*	17.94**

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

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*** Final ***

Galesburg-Augusta Community Schools
1076 NORTH 37TH ST
GALESBURG, MI 49053

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	444,903.36	1,500,948.61	1,500,948.61
2012-2013 Fixed Carry Forward	-30,837.10	0.00	7,758.23
Total Indirect Costs	475,740.46	1,500,948.61	1,493,190.38
2012-2013 Direct Costs	9,940,867.81	8,884,822.56	8,884,822.56
2014-2015 Rate	4.79*	16.89*	16.81**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	9,774,554.83	8,871,720.69	8,871,720.69
Indirect costs based on rate ** multiplied by actual direct costs	468,201.18	1,330,758.10	1,491,336.25
2014-2015 Actual Indirect Costs	385,342.66	1,288,176.80	1,288,176.80
2012-2013 Fixed Carry Forward	-30,837.10	0.00	7,758.23
Total Indirect Costs	416,179.76	1,288,176.80	1,280,418.57
Over/(Under) Recovery	52,021.42	0.00	210,917.68

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	385,342.66	1,288,176.80	1,288,176.80
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	52,021.42	0.00	210,917.68
Total Projected Indirect 2016-2017 (Numerator)	333,321.24	1,288,176.80	1,077,259.12
Direct Costs	9,774,554.83	8,871,720.69	8,871,720.69
Rate for 2016-2017 **	3.41*	14.52*	12.14**

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

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*** Final ***

Gull Lake Community Schools
11775 EAST D AVE
RICHLAND, MI 49083

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	926,268.35	3,136,696.02	3,136,696.02
2012-2013 Fixed Carry Forward	66,582.75	0.00	672,624.38
Total Indirect Costs	859,685.60	3,136,696.02	2,464,071.64
2012-2013 Direct Costs	26,516,772.68	24,306,345.01	24,306,345.01
2014-2015 Rate	3.24*	12.90*	10.14**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	28,753,568.25	26,330,670.35	26,330,670.35
Indirect costs based on rate ** multiplied by actual direct costs	931,615.61	3,396,656.48	2,669,929.97
2014-2015 Actual Indirect Costs	1,083,923.70	3,506,821.60	3,506,821.60
2012-2013 Fixed Carry Forward	66,582.75	0.00	672,624.38
Total Indirect Costs	1,017,340.95	3,506,821.60	2,834,197.22
Over/(Under) Recovery	-85,725.34	-110,165.12	-164,267.25

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,083,923.70	3,506,821.60	3,506,821.60
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-85,725.34	-110,165.12	-164,267.25
Total Projected Indirect 2016-2017 (Numerator)	1,169,649.04	3,616,986.72	3,671,088.85
Direct Costs	28,753,568.25	26,330,670.35	26,330,670.35
Rate for 2016-2017 **	4.07*	13.74*	13.94**

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

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*** Final ***

Parchment School District
520 NORTH ORIENT ST
KALAMAZOO, MI 49004

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	398,908.45	1,961,165.22	1,961,165.22
2012-2013 Fixed Carry Forward	-38,195.38	0.00	450,385.40
Total Indirect Costs	437,103.83	1,961,165.22	1,510,779.82
2012-2013 Direct Costs	15,982,138.44	14,419,881.67	14,419,881.67
2014-2015 Rate	2.73*	13.60*	10.48**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	16,440,099.85	14,762,866.27	14,762,866.27
Indirect costs based on rate ** multiplied by actual direct costs	448,814.73	2,007,749.81	1,547,148.39
2014-2015 Actual Indirect Costs	437,854.66	2,115,088.24	2,115,088.24
2012-2013 Fixed Carry Forward	-38,195.38	0.00	450,385.40
Total Indirect Costs	476,050.04	2,115,088.24	1,664,702.84
Over/(Under) Recovery	-27,235.31	-107,338.43	-117,554.45

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	437,854.66	2,115,088.24	2,115,088.24
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-27,235.31	-107,338.43	-117,554.45
Total Projected Indirect 2016-2017 (Numerator)	465,089.97	2,222,426.67	2,232,642.69
Direct Costs	16,440,099.85	14,762,866.27	14,762,866.27
Rate for 2016-2017 **	2.83*	15.05*	15.12**

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

Michigan Department of Education
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*** Final ***

Portage Public Schools
8107 Mustang Drive
PORTAGE, MI 49002

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	3,010,255.16	10,585,473.11	10,585,473.11
2012-2013 Fixed Carry Forward	373,284.95	0.00	-184,106.84
Total Indirect Costs	2,636,970.21	10,585,473.11	10,769,579.95
2012-2013 Direct Costs	72,336,116.87	64,850,507.05	64,850,507.05
2014-2015 Rate	3.65*	16.32*	16.61**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	75,139,322.12	67,475,671.19	67,475,671.19
Indirect costs based on rate ** multiplied by actual direct costs	2,742,585.26	10,121,350.68	11,207,708.98
2014-2015 Actual Indirect Costs	3,142,090.81	10,904,208.00	10,904,208.00
2012-2013 Fixed Carry Forward	373,284.95	0.00	-184,106.84
Total Indirect Costs	2,768,805.86	10,904,208.00	11,088,314.84
Over/(Under) Recovery	-26,220.60	0.00	119,394.14

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	3,142,090.81	10,904,208.00	10,904,208.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-26,220.60	0.00	119,394.14
Total Projected Indirect 2016-2017 (Numerator)	3,168,311.41	10,904,208.00	10,784,813.86
Direct Costs	75,139,322.12	67,475,671.19	67,475,671.19
Rate for 2016-2017 **	4.22*	16.16*	15.98**

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

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Schoolcraft Community Schools
551 E LYONS ST
SCHOOLCRAFT, MI 49087

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	415,620.37	1,389,185.87	1,389,185.87
2012-2013 Fixed Carry Forward	-61,772.00	0.00	-99,930.13
Total Indirect Costs	477,392.37	1,389,185.87	1,489,116.00
2012-2013 Direct Costs	8,682,208.17	7,708,642.67	7,708,642.67
2014-2015 Rate	5.50*	18.02*	19.32**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	9,299,220.62	8,383,606.40	8,383,606.40
Indirect costs based on rate ** multiplied by actual direct costs	511,457.13	1,257,540.96	1,619,712.76
2014-2015 Actual Indirect Costs	455,850.38	1,371,464.60	1,371,464.60
2012-2013 Fixed Carry Forward	-61,772.00	0.00	-99,930.13
Total Indirect Costs	517,622.38	1,371,464.60	1,471,394.73
Over/(Under) Recovery	-6,165.25	0.00	148,318.03

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	455,850.38	1,371,464.60	1,371,464.60
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-6,165.25	0.00	148,318.03
Total Projected Indirect 2016-2017 (Numerator)	462,015.63	1,371,464.60	1,223,146.57
Direct Costs	9,299,220.62	8,383,606.40	8,383,606.40
Rate for 2016-2017 **	4.97*	16.36*	14.59**

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

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*** Final ***

Vicksburg Community Schools
P.O. Box 158
Vicksburg, MI 49097

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	817,772.34	2,779,686.13	2,779,686.13
2012-2013 Fixed Carry Forward	-59,817.50	216,662.80	205,088.33
Total Indirect Costs	877,589.84	2,563,023.33	2,574,597.80
2012-2013 Direct Costs	22,004,381.56	20,042,467.77	20,042,467.77
2014-2015 Rate	3.99*	12.79*	12.85**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	23,793,988.69	21,770,293.77	21,770,293.77
Indirect costs based on rate ** multiplied by actual direct costs	949,380.15	2,784,420.57	2,797,482.75
2014-2015 Actual Indirect Costs	839,361.84	2,863,056.76	2,863,056.76
2012-2013 Fixed Carry Forward	-59,817.50	216,662.80	205,088.33
Total Indirect Costs	899,179.34	2,646,393.96	2,657,968.43
Over/(Under) Recovery	50,200.81	138,026.61	139,514.32

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	839,361.84	2,863,056.76	2,863,056.76
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	50,200.81	138,026.61	139,514.32
Total Projected Indirect 2016-2017 (Numerator)	789,161.03	2,725,030.15	2,723,542.44
Direct Costs	23,793,988.69	21,770,293.77	21,770,293.77
Rate for 2016-2017 **	3.32*	12.52*	12.51**

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

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*** Final ***

Lakeside Charter School
3921 OAKLAND DR FRNT
KALAMAZOO, MI 49008

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,048,893.65	1,019,506.22	1,019,506.22
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	199,385.28	228,772.71	228,772.71
Total Indirect Costs	199,385.28	228,772.71	228,772.71
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	199,385.28	228,772.71	228,772.71
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	199,385.28	228,772.71	228,772.71
Direct Costs	1,048,893.65	1,019,506.22	1,019,506.22
Rate for 2016-2017 **	19.01*	22.44*	22.44**

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

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*** Final ***

Oakland Academy
6325 OAKLAND DR
PORTAGE, MI 49024

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	170,653.17	506,460.87	506,460.87
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	170,653.17	506,460.87	506,460.87
2012-2013 Direct Costs	1,711,020.42	1,375,212.72	1,375,212.72
2014-2015 Rate	9.97*	36.83*	36.83**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,552,942.01	1,220,512.87	1,220,512.87
Indirect costs based on rate ** multiplied by actual direct costs	154,828.32	183,076.93	305,128.22
2014-2015 Actual Indirect Costs	276,802.72	609,231.86	609,231.86
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	276,802.72	609,231.86	609,231.86
Over/(Under) Recovery	-121,974.40	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	276,802.72	609,231.86	609,231.86
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-121,974.40	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	398,777.12	609,231.86	609,231.86
Direct Costs	1,552,942.01	1,220,512.87	1,220,512.87
Rate for 2016-2017 **	25.68*	49.92*	49.92**

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

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*** Final ***

Paramount Charter Academy
3624 SOUTH WESTNEDGE AVE
KALAMAZOO, MI 49008

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	287,816.00	1,330,240.00	1,330,240.00
2012-2013 Fixed Carry Forward	41,418.56	0.00	0.00
Total Indirect Costs	246,397.44	1,330,240.00	1,330,240.00
2012-2013 Direct Costs	5,044,017.00	4,001,593.00	4,001,593.00
2014-2015 Rate	4.88*	33.24*	33.24**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,566,394.00	3,429,338.00	3,429,338.00
Indirect costs based on rate ** multiplied by actual direct costs	222,840.03	514,400.70	857,334.50
2014-2015 Actual Indirect Costs	176,932.00	1,313,988.00	1,313,988.00
2012-2013 Fixed Carry Forward	41,418.56	0.00	0.00
Total Indirect Costs	135,513.44	1,313,988.00	1,313,988.00
Over/(Under) Recovery	87,326.59	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	176,932.00	1,313,988.00	1,313,988.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	87,326.59	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	89,605.41	1,313,988.00	1,313,988.00
Direct Costs	4,566,394.00	3,429,338.00	3,429,338.00
Rate for 2016-2017 **	1.96*	38.32*	38.32**

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

Michigan Department of Education
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*** Final ***

Youth Advancement Academy
6750 Chime St
Kalamazoo, MI 49009

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	17,595.30	17,595.30	17,595.30
2012-2013 Fixed Carry Forward	780.48	755.55	755.55
Total Indirect Costs	16,814.82	16,839.75	16,839.75
2012-2013 Direct Costs	504,144.14	504,144.14	504,144.14
2014-2015 Rate	3.34*	3.34*	3.34**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	455,212.71	455,212.71	455,212.71
Indirect costs based on rate ** multiplied by actual direct costs	15,204.10	15,204.10	15,204.10
2014-2015 Actual Indirect Costs	16,598.59	16,598.59	16,598.59
2012-2013 Fixed Carry Forward	780.48	755.55	755.55
Total Indirect Costs	15,818.11	15,843.04	15,843.04
Over/(Under) Recovery	-614.01	-638.94	-638.94

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	16,598.59	16,598.59	16,598.59
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-614.01	-638.94	-638.94
Total Projected Indirect 2016-2017 (Numerator)	17,212.60	17,237.53	17,237.53
Direct Costs	455,212.71	455,212.71	455,212.71
Rate for 2016-2017 **	3.78*	3.79*	3.79**

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

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Forest Academy
5196 Comstock Ave
Kalamazoo, MI 49048

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	13,744.50	273,621.56	273,621.56
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	13,744.50	273,621.56	273,621.56
2012-2013 Direct Costs	1,296,592.89	1,036,715.83	1,036,715.83
2014-2015 Rate	1.06*	26.39*	26.39**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,361,823.74	1,079,385.82	1,079,385.82
Indirect costs based on rate ** multiplied by actual direct costs	14,435.33	161,907.87	269,846.46
2014-2015 Actual Indirect Costs	120,186.94	402,624.86	402,624.86
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	120,186.94	402,624.86	402,624.86
Over/(Under) Recovery	-105,751.61	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	120,186.94	402,624.86	402,624.86
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-105,751.61	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	225,938.55	402,624.86	402,624.86
Direct Costs	1,361,823.74	1,079,385.82	1,079,385.82
Rate for 2016-2017 **	16.59*	37.30*	37.30**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 39908
Form R0418

*** Final ***

Evergreen Academy
2121 HUDSON AVE
KALAMAZOO, MI 49008

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	314.54	203,072.76	203,072.76
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	314.54	203,072.76	203,072.76
2012-2013 Direct Costs	548,361.10	345,602.88	345,602.88
2014-2015 Rate	0.06*	58.76*	58.76**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	680,351.64	497,241.37	497,241.37
Indirect costs based on rate ** multiplied by actual direct costs	408.21	74,586.21	124,310.34
2014-2015 Actual Indirect Costs	6,966.75	190,077.02	190,077.02
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	6,966.75	190,077.02	190,077.02
Over/(Under) Recovery	-6,558.54	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	6,966.75	190,077.02	190,077.02
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-6,558.54	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	13,525.29	190,077.02	190,077.02
Direct Costs	680,351.64	497,241.37	497,241.37
Rate for 2016-2017 **	1.99*	38.23*	38.23**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 40020
Form R0418

*** Final ***

Forest Area Community Schools
7741 SHIPPY RD SW
FIFE LAKE, MI 49633

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	93,186.68	544,013.77	544,013.77
2012-2013 Fixed Carry Forward	-17,745.24	-48,077.86	-48,077.86
Total Indirect Costs	110,931.92	592,091.63	592,091.63
2012-2013 Direct Costs	5,458,841.23	5,008,014.14	5,008,014.14
2014-2015 Rate	2.03*	11.82*	11.82**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,160,980.55	4,699,783.39	4,699,783.39
Indirect costs based on rate ** multiplied by actual direct costs	104,767.91	555,514.40	555,514.40
2014-2015 Actual Indirect Costs	199,898.35	661,095.51	661,095.51
2012-2013 Fixed Carry Forward	-17,745.24	-48,077.86	-48,077.86
Total Indirect Costs	217,643.59	709,173.37	709,173.37
Over/(Under) Recovery	-112,875.68	-153,658.97	-153,658.97

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	199,898.35	661,095.51	661,095.51
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-112,875.68	-153,658.97	-153,658.97
Total Projected Indirect 2016-2017 (Numerator)	312,774.03	814,754.48	814,754.48
Direct Costs	5,160,980.55	4,699,783.39	4,699,783.39
Rate for 2016-2017 **	6.06*	17.34*	17.34**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 40040
Form R0418

*** Final ***

Kalkaska Public Schools
315 S Coral Street
Kalkaska, MI 49646

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	474,435.81	1,845,206.86	1,845,206.86
2012-2013 Fixed Carry Forward	-8,277.67	0.00	73,969.82
Total Indirect Costs	482,713.48	1,845,206.86	1,771,237.04
2012-2013 Direct Costs	13,437,424.61	12,066,653.56	12,066,653.56
2014-2015 Rate	3.59*	15.29*	14.68**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	14,464,265.99	12,995,504.93	12,995,504.93
Indirect costs based on rate ** multiplied by actual direct costs	519,267.15	1,949,325.74	1,907,740.12
2014-2015 Actual Indirect Costs	573,288.56	2,042,049.62	2,042,049.62
2012-2013 Fixed Carry Forward	-8,277.67	0.00	73,969.82
Total Indirect Costs	581,566.23	2,042,049.62	1,968,079.80
Over/(Under) Recovery	-62,299.08	0.00	-60,339.68

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	573,288.56	2,042,049.62	2,042,049.62
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-62,299.08	0.00	-60,339.68
Total Projected Indirect 2016-2017 (Numerator)	635,587.64	2,042,049.62	2,102,389.30
Direct Costs	14,464,265.99	12,995,504.93	12,995,504.93
Rate for 2016-2017 **	4.39*	15.71*	16.18**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 40060
Form R0418

*** Final ***

Excelsior Township S/D #1
5521 M 72 NE
KALKASKA, MI 49646

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	29,115.81	47,645.60	47,645.60
2012-2013 Fixed Carry Forward	-16,978.47	-8,203.91	-7,629.98
Total Indirect Costs	46,094.28	55,849.51	55,275.58
2012-2013 Direct Costs	308,755.60	290,225.81	290,225.81
2014-2015 Rate	14.93*	19.24*	19.05**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	359,353.76	327,815.55	327,815.55
Indirect costs based on rate ** multiplied by actual direct costs	53,651.52	49,172.33	62,448.86
2014-2015 Actual Indirect Costs	30,404.96	61,943.17	61,943.17
2012-2013 Fixed Carry Forward	-16,978.47	-8,203.91	-7,629.98
Total Indirect Costs	47,383.43	70,147.08	69,573.15
Over/(Under) Recovery	6,268.09	0.00	-7,124.29

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	30,404.96	61,943.17	61,943.17
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	6,268.09	0.00	-7,124.29
Total Projected Indirect 2016-2017 (Numerator)	24,136.87	61,943.17	69,067.46
Direct Costs	359,353.76	327,815.55	327,815.55
Rate for 2016-2017 **	6.72*	18.90*	21.07**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 41000
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*** Final ***

Kent ISD
2930 KNAPP ST NE
GRAND RAPIDS, MI 49525

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	4,318,510.87	8,995,675.50	8,995,675.50
2012-2013 Fixed Carry Forward	-1,313,314.47	-2,117,591.99	-2,117,591.99
Total Indirect Costs	5,631,825.34	11,113,267.49	11,113,267.49
2012-2013 Direct Costs	80,382,234.01	75,652,461.38	75,652,461.38
2014-2015 Rate	7.01*	14.69*	14.69**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	84,584,434.51	79,297,869.37	79,297,869.37
Indirect costs based on rate ** multiplied by actual direct costs	5,929,368.86	11,648,857.01	11,648,857.01
2014-2015 Actual Indirect Costs	5,031,283.11	10,377,793.25	10,377,793.25
2012-2013 Fixed Carry Forward	-1,313,314.47	-2,117,591.99	-2,117,591.99
Total Indirect Costs	6,344,597.58	12,495,385.24	12,495,385.24
Over/(Under) Recovery	-415,228.72	-846,528.23	-846,528.23

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	5,031,283.11	10,377,793.25	10,377,793.25
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-415,228.72	-846,528.23	-846,528.23
Total Projected Indirect 2016-2017 (Numerator)	5,446,511.83	11,224,321.48	11,224,321.48
Direct Costs	84,584,434.51	79,297,869.37	79,297,869.37
Rate for 2016-2017 **	6.44*	14.15*	14.15**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 41010
Form R0418

*** Final ***

Grand Rapids Public Schools
P.O. Box 117
Grand Rapids, MI 49501

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	7,720,259.46	27,138,205.72	27,138,205.72
2012-2013 Fixed Carry Forward	588,220.22	3,026,078.97	2,980,530.18
Total Indirect Costs	7,132,039.24	24,112,126.75	24,157,675.54
2012-2013 Direct Costs	239,434,610.64	220,016,664.38	220,016,664.38
2014-2015 Rate	2.98*	10.96*	10.98**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	228,876,357.63	206,579,304.03	206,579,304.03
Indirect costs based on rate ** multiplied by actual direct costs	6,820,515.46	22,641,091.72	22,682,407.58
2014-2015 Actual Indirect Costs	10,823,915.03	33,120,968.63	33,120,968.63
2012-2013 Fixed Carry Forward	588,220.22	3,026,078.97	2,980,530.18
Total Indirect Costs	10,235,694.81	30,094,889.66	30,140,438.45
Over/(Under) Recovery	-3,415,179.35	-7,453,797.94	-7,458,030.87

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	10,823,915.03	33,120,968.63	33,120,968.63
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-3,415,179.35	-7,453,797.94	-7,458,030.87
Total Projected Indirect 2016-2017 (Numerator)	14,239,094.38	40,574,766.57	40,578,999.50
Direct Costs	228,876,357.63	206,579,304.03	206,579,304.03
Rate for 2016-2017 **	6.22*	19.64*	19.64**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 41020
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*** Final ***

Godwin Heights Public Schools
15 36TH ST SW
GRAND RAPIDS, MI 49548

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	582,520.43	2,505,232.61	2,505,232.61
2012-2013 Fixed Carry Forward	-166,770.59	409,437.63	408,007.88
Total Indirect Costs	749,291.02	2,095,794.98	2,097,224.73
2012-2013 Direct Costs	22,135,404.52	20,212,692.34	20,212,692.34
2014-2015 Rate	3.39*	10.37*	10.38**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	24,947,663.06	22,587,771.88	22,587,771.88
Indirect costs based on rate ** multiplied by actual direct costs	845,725.78	2,342,351.94	2,344,610.72
2014-2015 Actual Indirect Costs	557,706.81	2,917,597.99	2,917,597.99
2012-2013 Fixed Carry Forward	-166,770.59	409,437.63	408,007.88
Total Indirect Costs	724,477.40	2,508,160.36	2,509,590.11
Over/(Under) Recovery	121,248.38	-165,808.42	-164,979.39

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	557,706.81	2,917,597.99	2,917,597.99
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	121,248.38	-165,808.42	-164,979.39
Total Projected Indirect 2016-2017 (Numerator)	436,458.43	3,083,406.41	3,082,577.38
Direct Costs	24,947,663.06	22,587,771.88	22,587,771.88
Rate for 2016-2017 **	1.75*	13.65*	13.65**

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

Michigan Department of Education
Carry Forward Calculation
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School District 41025
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*** Final ***

Northview Public Schools
4365 HUNSBERGER AVE NE
GRAND RAPIDS, MI 49525

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,278,744.80	3,786,598.93	3,786,598.93
2012-2013 Fixed Carry Forward	-138,276.83	26,892.70	27,194.71
Total Indirect Costs	1,417,021.63	3,759,706.23	3,759,404.22
2012-2013 Direct Costs	31,689,010.76	29,181,156.63	29,181,156.63
2014-2015 Rate	4.47*	12.88*	12.88**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	34,653,117.02	31,412,240.13	31,412,240.13
Indirect costs based on rate ** multiplied by actual direct costs	1,548,994.33	4,045,896.53	4,045,896.53
2014-2015 Actual Indirect Costs	1,379,172.41	4,620,049.30	4,620,049.30
2012-2013 Fixed Carry Forward	-138,276.83	26,892.70	27,194.71
Total Indirect Costs	1,517,449.24	4,593,156.60	4,592,854.59
Over/(Under) Recovery	31,545.09	-547,260.07	-546,958.06

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,379,172.41	4,620,049.30	4,620,049.30
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	31,545.09	-547,260.07	-546,958.06
Total Projected Indirect 2016-2017 (Numerator)	1,347,627.32	5,167,309.37	5,167,007.36
Direct Costs	34,653,117.02	31,412,240.13	31,412,240.13
Rate for 2016-2017 **	3.89*	16.45*	16.45**

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

Michigan Department of Education
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*** Final ***

Wyoming Public Schools
3575 GLADIOLA AVE SW
WYOMING, MI 49519

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,554,785.84	4,722,363.11	4,722,363.11
2012-2013 Fixed Carry Forward	-90,180.90	-2,343.65	-2,343.65
Total Indirect Costs	1,644,966.74	4,724,706.76	4,724,706.76
2012-2013 Direct Costs	43,952,749.86	40,785,172.59	40,785,172.59
2014-2015 Rate	3.74*	11.58*	11.58**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	44,287,201.45	41,288,040.25	41,288,040.25
Indirect costs based on rate ** multiplied by actual direct costs	1,656,341.33	4,781,155.06	4,781,155.06
2014-2015 Actual Indirect Costs	1,551,458.85	4,550,620.05	4,550,620.05
2012-2013 Fixed Carry Forward	-90,180.90	-2,343.65	-2,343.65
Total Indirect Costs	1,641,639.75	4,552,963.70	4,552,963.70
Over/(Under) Recovery	14,701.58	228,191.36	228,191.36

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,551,458.85	4,550,620.05	4,550,620.05
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	14,701.58	228,191.36	228,191.36
Total Projected Indirect 2016-2017 (Numerator)	1,536,757.27	4,322,428.69	4,322,428.69
Direct Costs	44,287,201.45	41,288,040.25	41,288,040.25
Rate for 2016-2017 **	3.47*	10.47*	10.47**

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

Michigan Department of Education
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*** Final ***

Byron Center Public Schools
8542 BYRON CENTER AVE SW
BYRON CENTER, MI 49315

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,189,131.39	4,658,858.48	4,658,858.48
2012-2013 Fixed Carry Forward	-330,642.90	-217,277.26	-288,692.54
Total Indirect Costs	1,519,774.29	4,876,135.74	4,947,551.02
2012-2013 Direct Costs	33,480,411.03	30,010,683.94	30,010,683.94
2014-2015 Rate	4.54*	16.25*	16.49**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	36,851,844.36	33,221,815.10	33,221,815.10
Indirect costs based on rate ** multiplied by actual direct costs	1,673,073.73	4,983,272.27	5,478,277.31
2014-2015 Actual Indirect Costs	1,157,982.53	4,788,011.79	4,788,011.79
2012-2013 Fixed Carry Forward	-330,642.90	-217,277.26	-288,692.54
Total Indirect Costs	1,488,625.43	5,005,289.05	5,076,704.33
Over/(Under) Recovery	184,448.30	0.00	401,572.98

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,157,982.53	4,788,011.79	4,788,011.79
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	184,448.30	0.00	401,572.98
Total Projected Indirect 2016-2017 (Numerator)	973,534.23	4,788,011.79	4,386,438.81
Direct Costs	36,851,844.36	33,221,815.10	33,221,815.10
Rate for 2016-2017 **	2.64*	14.41*	13.20**

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

Michigan Department of Education
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*** Final ***

Caledonia Community Schools
9753 DUNCAN LAKE AVE SE
CALEDONIA, MI 49316

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,295,778.82	4,922,474.31	4,922,474.31
2012-2013 Fixed Carry Forward	222,428.79	0.00	981,694.45
Total Indirect Costs	1,073,350.03	4,922,474.31	3,940,779.86
2012-2013 Direct Costs	41,486,085.28	37,859,389.79	37,859,389.79
2014-2015 Rate	2.59*	13.00*	10.41**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	46,372,154.37	42,180,148.81	42,180,148.81
Indirect costs based on rate ** multiplied by actual direct costs	1,201,038.80	5,483,419.35	4,390,953.49
2014-2015 Actual Indirect Costs	1,539,426.62	5,731,432.18	5,731,432.18
2012-2013 Fixed Carry Forward	222,428.79	0.00	981,694.45
Total Indirect Costs	1,316,997.83	5,731,432.18	4,749,737.73
Over/(Under) Recovery	-115,959.03	-248,012.83	-358,784.24

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,539,426.62	5,731,432.18	5,731,432.18
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-115,959.03	-248,012.83	-358,784.24
Total Projected Indirect 2016-2017 (Numerator)	1,655,385.65	5,979,445.01	6,090,216.42
Direct Costs	46,372,154.37	42,180,148.81	42,180,148.81
Rate for 2016-2017 **	3.57*	14.18*	14.44**

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

Michigan Department of Education
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*** Final ***

Cedar Springs Public Schools
204 EAST MUSKEGON ST
CEDAR SPRINGS, MI 49319

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,495,844.81	3,746,024.25	3,746,024.25
2012-2013 Fixed Carry Forward	-300,822.22	-326,052.27	-326,328.01
Total Indirect Costs	1,796,667.03	4,072,076.52	4,072,352.26
2012-2013 Direct Costs	30,332,160.14	28,081,980.70	28,081,980.70
2014-2015 Rate	5.92*	14.50*	14.50**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	31,601,202.93	29,311,372.34	29,311,372.34
Indirect costs based on rate ** multiplied by actual direct costs	1,870,791.21	4,250,148.99	4,250,148.99
2014-2015 Actual Indirect Costs	1,117,059.38	3,406,889.97	3,406,889.97
2012-2013 Fixed Carry Forward	-300,822.22	-326,052.27	-326,328.01
Total Indirect Costs	1,417,881.60	3,732,942.24	3,733,217.98
Over/(Under) Recovery	452,909.61	517,206.75	516,931.01

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,117,059.38	3,406,889.97	3,406,889.97
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	452,909.61	517,206.75	516,931.01
Total Projected Indirect 2016-2017 (Numerator)	664,149.77	2,889,683.22	2,889,958.96
Direct Costs	31,601,202.93	29,311,372.34	29,311,372.34
Rate for 2016-2017 **	2.10*	9.86*	9.86**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Comstock Park Public Schools
P.O. Box 800
Comstock Park, MI 49321

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	499,542.43	1,793,286.06	1,793,286.06
2012-2013 Fixed Carry Forward	-41,665.25	146,048.37	145,889.22
Total Indirect Costs	541,207.68	1,647,237.69	1,647,396.84
2012-2013 Direct Costs	20,998,273.70	19,704,530.07	19,704,530.07
2014-2015 Rate	2.58*	8.36*	8.36**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	21,166,818.93	19,879,192.81	19,879,192.81
Indirect costs based on rate ** multiplied by actual direct costs	546,103.93	1,661,900.52	1,661,900.52
2014-2015 Actual Indirect Costs	542,021.28	1,829,647.40	1,829,647.40
2012-2013 Fixed Carry Forward	-41,665.25	146,048.37	145,889.22
Total Indirect Costs	583,686.53	1,683,599.03	1,683,758.18
Over/(Under) Recovery	-37,582.60	-21,698.51	-21,857.66

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	542,021.28	1,829,647.40	1,829,647.40
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-37,582.60	-21,698.51	-21,857.66
Total Projected Indirect 2016-2017 (Numerator)	579,603.88	1,851,345.91	1,851,505.06
Direct Costs	21,166,818.93	19,879,192.81	19,879,192.81
Rate for 2016-2017 **	2.74*	9.31*	9.31**

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

Michigan Department of Education
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*** Final ***

East Grand Rapids Public Schools
2915 HALL ST SE
GRAND RAPIDS, MI 49506

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	932,880.40	3,655,248.11	3,655,248.11
2012-2013 Fixed Carry Forward	99,144.58	0.00	413,134.17
Total Indirect Costs	833,735.82	3,655,248.11	3,242,113.94
2012-2013 Direct Costs	28,254,903.98	25,532,536.27	25,532,536.27
2014-2015 Rate	2.95*	14.32*	12.70**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	29,392,618.37	26,521,207.75	26,521,207.75
Indirect costs based on rate ** multiplied by actual direct costs	867,082.24	3,797,836.95	3,368,193.38
2014-2015 Actual Indirect Costs	1,064,951.71	3,936,362.33	3,936,362.33
2012-2013 Fixed Carry Forward	99,144.58	0.00	413,134.17
Total Indirect Costs	965,807.13	3,936,362.33	3,523,228.16
Over/(Under) Recovery	-98,724.89	-138,525.38	-155,034.78

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,064,951.71	3,936,362.33	3,936,362.33
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-98,724.89	-138,525.38	-155,034.78
Total Projected Indirect 2016-2017 (Numerator)	1,163,676.60	4,074,887.71	4,091,397.11
Direct Costs	29,392,618.37	26,521,207.75	26,521,207.75
Rate for 2016-2017 **	3.96*	15.36*	15.43**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 41110
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*** Final ***

Forest Hills Public Schools
6590 CASCADE RD SE
GRAND RAPIDS, MI 49546

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	3,971,624.37	12,819,426.55	12,819,426.55
2012-2013 Fixed Carry Forward	-535,488.04	-672,737.46	-661,043.44
Total Indirect Costs	4,507,112.41	13,492,164.01	13,480,469.99
2012-2013 Direct Costs	97,123,158.93	88,275,356.75	88,275,356.75
2014-2015 Rate	4.64*	15.28*	15.27**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	102,218,096.21	92,812,003.89	92,812,003.89
Indirect costs based on rate ** multiplied by actual direct costs	4,742,919.66	13,921,800.58	14,172,392.99
2014-2015 Actual Indirect Costs	4,122,519.72	13,528,612.04	13,528,612.04
2012-2013 Fixed Carry Forward	-535,488.04	-672,737.46	-661,043.44
Total Indirect Costs	4,658,007.76	14,201,349.50	14,189,655.48
Over/(Under) Recovery	84,911.90	0.00	-17,262.49

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	4,122,519.72	13,528,612.04	13,528,612.04
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	84,911.90	0.00	-17,262.49
Total Projected Indirect 2016-2017 (Numerator)	4,037,607.82	13,528,612.04	13,545,874.53
Direct Costs	102,218,096.21	92,812,003.89	92,812,003.89
Rate for 2016-2017 **	3.95*	14.58*	14.59**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 41120
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*** Final ***

Godfrey-Lee Public Schools
1324 BURTON ST SW
WYOMING, MI 49509

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	618,550.38	1,810,007.87	1,810,007.87
2012-2013 Fixed Carry Forward	63,299.08	120,835.70	121,274.12
Total Indirect Costs	555,251.30	1,689,172.17	1,688,733.75
2012-2013 Direct Costs	18,850,880.26	17,659,422.77	17,659,422.77
2014-2015 Rate	2.95*	9.57*	9.56**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	19,733,602.86	18,358,159.98	18,358,159.98
Indirect costs based on rate ** multiplied by actual direct costs	582,141.28	1,756,875.91	1,755,040.09
2014-2015 Actual Indirect Costs	979,320.84	2,354,763.72	2,354,763.72
2012-2013 Fixed Carry Forward	63,299.08	120,835.70	121,274.12
Total Indirect Costs	916,021.76	2,233,928.02	2,233,489.60
Over/(Under) Recovery	-333,880.48	-477,052.11	-478,449.51

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	979,320.84	2,354,763.72	2,354,763.72
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-333,880.48	-477,052.11	-478,449.51
Total Projected Indirect 2016-2017 (Numerator)	1,313,201.32	2,831,815.83	2,833,213.23
Direct Costs	19,733,602.86	18,358,159.98	18,358,159.98
Rate for 2016-2017 **	6.65*	15.43*	15.43**

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

Michigan Department of Education
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School District 41130
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*** Final ***

Grandville Public Schools
3839 Prairie St SW
Grandville, MI 49418

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,324,618.40	5,579,310.37	5,579,310.37
2012-2013 Fixed Carry Forward	11,067.40	663,687.60	667,665.61
Total Indirect Costs	1,313,551.00	4,915,622.77	4,911,644.76
2012-2013 Direct Costs	51,009,340.27	46,754,648.30	46,754,648.30
2014-2015 Rate	2.58*	10.51*	10.51**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	52,300,410.80	48,149,403.20	48,149,403.20
Indirect costs based on rate ** multiplied by actual direct costs	1,349,350.60	5,060,502.28	5,060,502.28
2014-2015 Actual Indirect Costs	1,535,442.84	5,686,450.44	5,686,450.44
2012-2013 Fixed Carry Forward	11,067.40	663,687.60	667,665.61
Total Indirect Costs	1,524,375.44	5,022,762.84	5,018,784.83
Over/(Under) Recovery	-175,024.84	37,739.44	41,717.45

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,535,442.84	5,686,450.44	5,686,450.44
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-175,024.84	37,739.44	41,717.45
Total Projected Indirect 2016-2017 (Numerator)	1,710,467.68	5,648,711.00	5,644,732.99
Direct Costs	52,300,410.80	48,149,403.20	48,149,403.20
Rate for 2016-2017 **	3.27*	11.73*	11.72**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 41140
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*** Final ***

Kelloggsville Public Schools
242 52ND ST SE
GRAND RAPIDS, MI 49548

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	495,479.58	2,028,192.16	2,028,192.16
2012-2013 Fixed Carry Forward	-111,197.17	-115,826.90	-115,826.90
Total Indirect Costs	606,676.75	2,144,019.06	2,144,019.06
2012-2013 Direct Costs	21,847,998.44	20,315,285.86	20,315,285.86
2014-2015 Rate	2.78*	10.55*	10.55**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	21,139,095.65	19,579,002.82	19,579,002.82
Indirect costs based on rate ** multiplied by actual direct costs	587,666.86	2,065,584.80	2,065,584.80
2014-2015 Actual Indirect Costs	780,210.86	2,340,303.69	2,340,303.69
2012-2013 Fixed Carry Forward	-111,197.17	-115,826.90	-115,826.90
Total Indirect Costs	891,408.03	2,456,130.59	2,456,130.59
Over/(Under) Recovery	-303,741.17	-390,545.79	-390,545.79

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	780,210.86	2,340,303.69	2,340,303.69
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-303,741.17	-390,545.79	-390,545.79
Total Projected Indirect 2016-2017 (Numerator)	1,083,952.03	2,730,849.48	2,730,849.48
Direct Costs	21,139,095.65	19,579,002.82	19,579,002.82
Rate for 2016-2017 **	5.13*	13.95*	13.95**

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

Michigan Department of Education
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School District 41145
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*** Final ***

Kenowa Hills Public Schools
2325 4 MILE RD NW
GRAND RAPIDS, MI 49544

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,054,512.21	3,744,683.26	3,744,683.26
2012-2013 Fixed Carry Forward	-54,686.16	-200,587.23	-199,797.61
Total Indirect Costs	1,109,198.37	3,945,270.49	3,944,480.87
2012-2013 Direct Costs	27,888,250.29	25,198,079.24	25,198,079.24
2014-2015 Rate	3.98*	15.66*	15.65**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	28,573,920.31	26,007,254.50	26,007,254.50
Indirect costs based on rate ** multiplied by actual direct costs	1,137,242.03	3,901,088.18	4,070,135.33
2014-2015 Actual Indirect Costs	1,220,890.98	3,847,555.94	3,847,555.94
2012-2013 Fixed Carry Forward	-54,686.16	-200,587.23	-199,797.61
Total Indirect Costs	1,275,577.14	4,048,143.17	4,047,353.55
Over/(Under) Recovery	-138,335.11	0.00	22,781.78

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,220,890.98	3,847,555.94	3,847,555.94
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-138,335.11	0.00	22,781.78
Total Projected Indirect 2016-2017 (Numerator)	1,359,226.09	3,847,555.94	3,824,774.16
Direct Costs	28,573,920.31	26,007,254.50	26,007,254.50
Rate for 2016-2017 **	4.76*	14.79*	14.71**

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

Michigan Department of Education
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School District 41150
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*** Final ***

Kent City Community Schools
200 NORTH CLOVER ST
KENT CITY, MI 49330

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	413,980.26	1,611,568.78	1,611,568.78
2012-2013 Fixed Carry Forward	414.03	-54,792.43	-58,688.20
Total Indirect Costs	413,566.23	1,666,361.21	1,670,256.98
2012-2013 Direct Costs	12,341,298.99	11,143,710.47	11,143,710.47
2014-2015 Rate	3.35*	14.95*	14.99**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	17,042,086.19	12,622,956.97	12,622,956.97
Indirect costs based on rate ** multiplied by actual direct costs	570,909.89	1,887,132.07	1,892,181.25
2014-2015 Actual Indirect Costs	491,907.29	4,911,036.51	4,911,036.51
2012-2013 Fixed Carry Forward	414.03	-54,792.43	-58,688.20
Total Indirect Costs	491,493.26	4,965,828.94	4,969,724.71
Over/(Under) Recovery	79,416.63	-3,078,696.87	-3,077,543.46

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	491,907.29	4,911,036.51	4,911,036.51
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	79,416.63	-3,078,696.87	-3,077,543.46
Total Projected Indirect 2016-2017 (Numerator)	412,490.66	7,989,733.38	7,988,579.97
Direct Costs	17,042,086.19	12,622,956.97	12,622,956.97
Rate for 2016-2017 **	2.42*	63.30*	63.29**

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

Michigan Department of Education
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*** Final ***

Kentwood Public Schools
5820 EASTERN AVE SE
GRAND RAPIDS, MI 49508

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,534,458.68	8,849,715.15	8,849,715.15
2012-2013 Fixed Carry Forward	168,576.54	972,215.58	972,215.58
Total Indirect Costs	1,365,882.14	7,877,499.57	7,877,499.57
2012-2013 Direct Costs	87,474,621.58	80,159,365.11	80,159,365.11
2014-2015 Rate	1.56*	9.83*	9.83**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	89,614,583.68	82,305,524.94	82,305,524.94
Indirect costs based on rate ** multiplied by actual direct costs	1,397,987.51	8,090,633.10	8,090,633.10
2014-2015 Actual Indirect Costs	1,927,657.88	9,236,716.62	9,236,716.62
2012-2013 Fixed Carry Forward	168,576.54	972,215.58	972,215.58
Total Indirect Costs	1,759,081.34	8,264,501.04	8,264,501.04
Over/(Under) Recovery	-361,093.83	-173,867.94	-173,867.94

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,927,657.88	9,236,716.62	9,236,716.62
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-361,093.83	-173,867.94	-173,867.94
Total Projected Indirect 2016-2017 (Numerator)	2,288,751.71	9,410,584.56	9,410,584.56
Direct Costs	89,614,583.68	82,305,524.94	82,305,524.94
Rate for 2016-2017 **	2.55*	11.43*	11.43**

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

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*** Final ***

Lowell Area Schools
300 HIGH ST
LOWELL, MI 49331

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	968,767.54	3,973,186.61	3,973,186.61
2012-2013 Fixed Carry Forward	-82,161.34	170,301.03	165,891.64
Total Indirect Costs	1,050,928.88	3,802,885.58	3,807,294.97
2012-2013 Direct Costs	32,964,561.07	29,960,142.00	29,960,142.00
2014-2015 Rate	3.19*	12.69*	12.71**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	33,900,997.70	30,663,350.16	30,663,350.16
Indirect costs based on rate ** multiplied by actual direct costs	1,081,441.83	3,891,179.14	3,897,311.81
2014-2015 Actual Indirect Costs	1,174,835.12	4,412,482.66	4,412,482.66
2012-2013 Fixed Carry Forward	-82,161.34	170,301.03	165,891.64
Total Indirect Costs	1,256,996.46	4,242,181.63	4,246,591.02
Over/(Under) Recovery	-175,554.63	-351,002.49	-349,279.21

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,174,835.12	4,412,482.66	4,412,482.66
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-175,554.63	-351,002.49	-349,279.21
Total Projected Indirect 2016-2017 (Numerator)	1,350,389.75	4,763,485.15	4,761,761.87
Direct Costs	33,900,997.70	30,663,350.16	30,663,350.16
Rate for 2016-2017 **	3.98*	15.53*	15.53**

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

Michigan Department of Education
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*** Final ***

Rockford Public Schools
350 NORTH MAIN ST
ROCKFORD, MI 49341

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	2,522,790.94	8,598,499.41	8,598,499.41
2012-2013 Fixed Carry Forward	102,718.23	89,615.62	85,703.29
Total Indirect Costs	2,420,072.71	8,508,883.79	8,512,796.12
2012-2013 Direct Costs	70,006,942.47	63,931,234.00	63,931,234.00
2014-2015 Rate	3.46*	13.31*	13.32**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	72,982,427.16	66,790,687.51	66,790,687.51
Indirect costs based on rate ** multiplied by actual direct costs	2,525,191.98	8,889,840.51	8,896,519.58
2014-2015 Actual Indirect Costs	2,511,963.88	8,703,703.53	8,703,703.53
2012-2013 Fixed Carry Forward	102,718.23	89,615.62	85,703.29
Total Indirect Costs	2,409,245.65	8,614,087.91	8,618,000.24
Over/(Under) Recovery	115,946.33	275,752.60	278,519.34

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	2,511,963.88	8,703,703.53	8,703,703.53
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	115,946.33	275,752.60	278,519.34
Total Projected Indirect 2016-2017 (Numerator)	2,396,017.55	8,427,950.93	8,425,184.19
Direct Costs	72,982,427.16	66,790,687.51	66,790,687.51
Rate for 2016-2017 **	3.28*	12.62*	12.61**

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

Michigan Department of Education
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*** Final ***

Sparta Area Schools
465 SOUTH UNION ST
SPARTA, MI 49345

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	695,858.17	2,759,382.22	2,759,382.22
2012-2013 Fixed Carry Forward	-163,498.62	-681,301.39	-681,301.39
Total Indirect Costs	859,356.79	3,440,683.61	3,440,683.61
2012-2013 Direct Costs	25,037,005.90	22,973,481.85	22,973,481.85
2014-2015 Rate	3.43*	14.98*	14.98**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	24,604,932.66	22,682,277.95	22,682,277.95
Indirect costs based on rate ** multiplied by actual direct costs	843,949.19	3,397,805.24	3,397,805.24
2014-2015 Actual Indirect Costs	950,039.90	2,872,694.61	2,872,694.61
2012-2013 Fixed Carry Forward	-163,498.62	-681,301.39	-681,301.39
Total Indirect Costs	1,113,538.52	3,553,996.00	3,553,996.00
Over/(Under) Recovery	-269,589.33	-156,190.76	-156,190.76

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	950,039.90	2,872,694.61	2,872,694.61
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-269,589.33	-156,190.76	-156,190.76
Total Projected Indirect 2016-2017 (Numerator)	1,219,629.23	3,028,885.37	3,028,885.37
Direct Costs	24,604,932.66	22,682,277.95	22,682,277.95
Rate for 2016-2017 **	4.96*	13.35*	13.35**

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

Michigan Department of Education
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*** Final ***

Covenant House Academy Grand Rapids
50 ANTOINE ST SW
GRAND RAPIDS, MI 49507

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,608,670.80	2,177,778.17	2,177,778.17
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	76,899.38	507,792.01	507,792.01
Total Indirect Costs	76,899.38	507,792.01	507,792.01
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	76,899.38	507,792.01	507,792.01
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	76,899.38	507,792.01	507,792.01
Direct Costs	2,608,670.80	2,177,778.17	2,177,778.17
Rate for 2016-2017 **	2.95*	23.32*	23.32**

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

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*** Final ***

New Branches Charter Academy
3662 Poinsettia Ave SE
Grand Rapids, MI 49508

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	129,166.34	349,794.07	349,794.07
2012-2013 Fixed Carry Forward	22,638.87	0.00	134,401.91
Total Indirect Costs	106,527.47	349,794.07	215,392.16
2012-2013 Direct Costs	2,930,990.01	2,710,362.28	2,710,362.28
2014-2015 Rate	3.63*	12.91*	7.95**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,917,481.10	2,654,448.72	2,654,448.72
Indirect costs based on rate ** multiplied by actual direct costs	105,904.56	342,689.33	211,028.67
2014-2015 Actual Indirect Costs	252,178.35	515,210.73	515,210.73
2012-2013 Fixed Carry Forward	22,638.87	0.00	134,401.91
Total Indirect Costs	229,539.48	515,210.73	380,808.82
Over/(Under) Recovery	-123,634.92	-172,521.40	-169,780.15

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	252,178.35	515,210.73	515,210.73
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-123,634.92	-172,521.40	-169,780.15
Total Projected Indirect 2016-2017 (Numerator)	375,813.27	687,732.13	684,990.88
Direct Costs	2,917,481.10	2,654,448.72	2,654,448.72
Rate for 2016-2017 **	12.88*	25.91*	25.81**

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

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West MI Academy of Environmental Science
4463 LEONARD ST NW
GRAND RAPIDS, MI 49534

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	12,678.09	369,510.04	369,510.04
2012-2013 Fixed Carry Forward	3,413.34	50,958.02	50,958.02
Total Indirect Costs	9,264.75	318,552.02	318,552.02
2012-2013 Direct Costs	5,063,110.67	4,706,278.72	4,706,278.72
2014-2015 Rate	0.18*	6.77*	6.77**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,073,927.76	4,749,155.09	4,749,155.09
Indirect costs based on rate ** multiplied by actual direct costs	9,133.07	321,517.80	321,517.80
2014-2015 Actual Indirect Costs	6,926.80	331,699.47	331,699.47
2012-2013 Fixed Carry Forward	3,413.34	50,958.02	50,958.02
Total Indirect Costs	3,513.46	280,741.45	280,741.45
Over/(Under) Recovery	5,619.61	40,776.35	40,776.35

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	6,926.80	331,699.47	331,699.47
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	5,619.61	40,776.35	40,776.35
Total Projected Indirect 2016-2017 (Numerator)	1,307.19	290,923.12	290,923.12
Direct Costs	5,073,927.76	4,749,155.09	4,749,155.09
Rate for 2016-2017 **	0.03*	6.13*	6.13**

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

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Excel Charter Academy
4201 BRETON RD SE
GRAND RAPIDS, MI 49512

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	784,403.00	3,132,446.00	3,132,446.00
2012-2013 Fixed Carry Forward	-24,426.87	0.00	0.00
Total Indirect Costs	808,829.87	3,132,446.00	3,132,446.00
2012-2013 Direct Costs	10,198,221.00	7,850,178.00	7,850,178.00
2014-2015 Rate	7.93*	39.90*	39.90**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	11,133,261.00	8,669,057.00	8,669,057.00
Indirect costs based on rate ** multiplied by actual direct costs	882,867.60	1,300,358.55	2,167,264.25
2014-2015 Actual Indirect Costs	576,131.00	3,040,335.00	3,040,335.00
2012-2013 Fixed Carry Forward	-24,426.87	0.00	0.00
Total Indirect Costs	600,557.87	3,040,335.00	3,040,335.00
Over/(Under) Recovery	282,309.73	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	576,131.00	3,040,335.00	3,040,335.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	282,309.73	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	293,821.27	3,040,335.00	3,040,335.00
Direct Costs	11,133,261.00	8,669,057.00	8,669,057.00
Rate for 2016-2017 **	2.64*	35.07*	35.07**

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

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*** Final ***

Byron Center Charter School
9930 BURLINGAME AVE SW
BYRON CENTER, MI 49315

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	40,649.03	163,705.61	163,705.61
2012-2013 Fixed Carry Forward	-14,533.03	-8,563.03	-8,563.03
Total Indirect Costs	55,182.06	172,268.64	172,268.64
2012-2013 Direct Costs	1,878,848.70	1,755,792.12	1,755,792.12
2014-2015 Rate	2.94*	9.81*	9.81**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,672,803.19	1,501,788.72	1,501,788.72
Indirect costs based on rate ** multiplied by actual direct costs	49,180.41	147,325.47	147,325.47
2014-2015 Actual Indirect Costs	40,758.63	211,773.10	211,773.10
2012-2013 Fixed Carry Forward	-14,533.03	-8,563.03	-8,563.03
Total Indirect Costs	55,291.66	220,336.13	220,336.13
Over/(Under) Recovery	-6,111.25	-73,010.66	-73,010.66

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	40,758.63	211,773.10	211,773.10
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-6,111.25	-73,010.66	-73,010.66
Total Projected Indirect 2016-2017 (Numerator)	46,869.88	284,783.76	284,783.76
Direct Costs	1,672,803.19	1,501,788.72	1,501,788.72
Rate for 2016-2017 **	2.80*	18.96*	18.96**

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

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*** Final ***

Vista Charter Academy
711 32ND ST SE
GRAND RAPIDS, MI 49548

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	390,636.00	1,500,392.00	1,500,392.00
2012-2013 Fixed Carry Forward	63,202.11	0.00	0.00
Total Indirect Costs	327,433.89	1,500,392.00	1,500,392.00
2012-2013 Direct Costs	6,168,739.00	5,058,983.00	5,058,983.00
2014-2015 Rate	5.31*	29.66*	29.66**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,520,202.00	5,338,635.00	5,338,635.00
Indirect costs based on rate ** multiplied by actual direct costs	346,222.73	800,795.25	1,334,658.75
2014-2015 Actual Indirect Costs	487,134.00	1,668,701.00	1,668,701.00
2012-2013 Fixed Carry Forward	63,202.11	0.00	0.00
Total Indirect Costs	423,931.89	1,668,701.00	1,668,701.00
Over/(Under) Recovery	-77,709.16	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	487,134.00	1,668,701.00	1,668,701.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-77,709.16	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	564,843.16	1,668,701.00	1,668,701.00
Direct Costs	6,520,202.00	5,338,635.00	5,338,635.00
Rate for 2016-2017 **	8.66*	31.26*	31.26**

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

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Vanguard Charter Academy
1620 52ND ST SW
WYOMING, MI 49519

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	451,990.00	1,675,180.00	1,675,180.00
2012-2013 Fixed Carry Forward	14,336.74	0.00	0.00
Total Indirect Costs	437,653.26	1,675,180.00	1,675,180.00
2012-2013 Direct Costs	5,649,325.00	4,426,135.00	4,426,135.00
2014-2015 Rate	7.75*	37.85*	37.85**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,983,585.00	4,709,647.00	4,709,647.00
Indirect costs based on rate ** multiplied by actual direct costs	463,727.84	706,447.05	1,177,411.75
2014-2015 Actual Indirect Costs	462,363.00	1,736,301.00	1,736,301.00
2012-2013 Fixed Carry Forward	14,336.74	0.00	0.00
Total Indirect Costs	448,026.26	1,736,301.00	1,736,301.00
Over/(Under) Recovery	15,701.58	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	462,363.00	1,736,301.00	1,736,301.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	15,701.58	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	446,661.42	1,736,301.00	1,736,301.00
Direct Costs	5,983,585.00	4,709,647.00	4,709,647.00
Rate for 2016-2017 **	7.46*	36.87*	36.87**

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

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*** Final ***

Grattan Academy
12047 OLD BELDING RD NE
BELDING, MI 48809

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	33,418.00	189,509.00	189,509.00
2012-2013 Fixed Carry Forward	-12,634.85	327.75	-15,042.10
Total Indirect Costs	46,052.85	189,181.25	204,551.10
2012-2013 Direct Costs	1,789,798.00	1,633,707.00	1,633,707.00
2014-2015 Rate	2.57*	11.58*	12.52**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,668,075.00	1,522,125.00	1,522,125.00
Indirect costs based on rate ** multiplied by actual direct costs	42,869.53	176,262.08	190,570.05
2014-2015 Actual Indirect Costs	23,700.00	169,650.00	169,650.00
2012-2013 Fixed Carry Forward	-12,634.85	327.75	-15,042.10
Total Indirect Costs	36,334.85	169,322.25	184,692.10
Over/(Under) Recovery	6,534.68	6,939.83	5,877.95

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	23,700.00	169,650.00	169,650.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	6,534.68	6,939.83	5,877.95
Total Projected Indirect 2016-2017 (Numerator)	17,165.32	162,710.17	163,772.05
Direct Costs	1,668,075.00	1,522,125.00	1,522,125.00
Rate for 2016-2017 **	1.03*	10.69*	10.76**

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

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Knapp Charter Academy
1759 LEFFINGWELL AVE NE
GRAND RAPIDS, MI 49525

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	563,401.00	1,641,512.00	1,641,512.00
2012-2013 Fixed Carry Forward	-15,698.38	0.00	0.00
Total Indirect Costs	579,099.38	1,641,512.00	1,641,512.00
2012-2013 Direct Costs	5,828,728.00	4,750,617.00	4,750,617.00
2014-2015 Rate	9.94*	34.55*	34.55**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,062,604.00	4,868,578.00	4,868,578.00
Indirect costs based on rate ** multiplied by actual direct costs	602,622.84	730,286.70	1,217,144.50
2014-2015 Actual Indirect Costs	496,277.00	1,690,303.00	1,690,303.00
2012-2013 Fixed Carry Forward	-15,698.38	0.00	0.00
Total Indirect Costs	511,975.38	1,690,303.00	1,690,303.00
Over/(Under) Recovery	90,647.46	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	496,277.00	1,690,303.00	1,690,303.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	90,647.46	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	405,629.54	1,690,303.00	1,690,303.00
Direct Costs	6,062,604.00	4,868,578.00	4,868,578.00
Rate for 2016-2017 **	6.69*	34.72*	34.72**

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

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Walker Charter Academy
1801 3 MILE RD NW
GRAND RAPIDS, MI 49544

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	566,084.00	1,528,629.00	1,528,629.00
2012-2013 Fixed Carry Forward	11,245.77	0.00	0.00
Total Indirect Costs	554,838.23	1,528,629.00	1,528,629.00
2012-2013 Direct Costs	5,588,067.00	4,625,522.00	4,625,522.00
2014-2015 Rate	9.93*	33.05*	33.05**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,782,084.00	4,677,023.00	4,677,023.00
Indirect costs based on rate ** multiplied by actual direct costs	574,160.94	701,553.45	1,169,255.75
2014-2015 Actual Indirect Costs	479,968.00	1,585,029.00	1,585,029.00
2012-2013 Fixed Carry Forward	11,245.77	0.00	0.00
Total Indirect Costs	468,722.23	1,585,029.00	1,585,029.00
Over/(Under) Recovery	105,438.71	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	479,968.00	1,585,029.00	1,585,029.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	105,438.71	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	374,529.29	1,585,029.00	1,585,029.00
Direct Costs	5,782,084.00	4,677,023.00	4,677,023.00
Rate for 2016-2017 **	6.48*	33.89*	33.89**

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

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Cross Creek Charter Academy
7701 KALAMAZOO AVE SE
BYRON CENTER, MI 49315

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	571,124.00	1,681,659.00	1,681,659.00
2012-2013 Fixed Carry Forward	-42,420.78	0.00	0.00
Total Indirect Costs	613,544.78	1,681,659.00	1,681,659.00
2012-2013 Direct Costs	5,530,671.00	4,420,136.00	4,420,136.00
2014-2015 Rate	11.09*	38.05*	38.05**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,885,397.00	4,751,090.00	4,751,090.00
Indirect costs based on rate ** multiplied by actual direct costs	652,690.53	712,663.50	1,187,772.50
2014-2015 Actual Indirect Costs	482,988.00	1,617,295.00	1,617,295.00
2012-2013 Fixed Carry Forward	-42,420.78	0.00	0.00
Total Indirect Costs	525,408.78	1,617,295.00	1,617,295.00
Over/(Under) Recovery	127,281.75	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	482,988.00	1,617,295.00	1,617,295.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	127,281.75	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	355,706.25	1,617,295.00	1,617,295.00
Direct Costs	5,885,397.00	4,751,090.00	4,751,090.00
Rate for 2016-2017 **	6.04*	34.04*	34.04**

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

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William C. Abney Academy
1435 FULTON ST E
GRAND RAPIDS, MI 49503

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	78,478.93	543,120.11	543,120.11
2012-2013 Fixed Carry Forward	254,567.09	0.00	193,062.84
Total Indirect Costs	-176,088.16	543,120.11	350,057.27
2012-2013 Direct Costs	4,974,642.99	4,510,001.81	4,510,001.81
2014-2015 Rate	0.00*	12.04*	7.76**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,825,424.00	4,301,777.00	4,301,777.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	517,933.95	333,817.90
2014-2015 Actual Indirect Costs	521,162.00	1,044,809.00	1,044,809.00
2012-2013 Fixed Carry Forward	254,567.09	0.00	193,062.84
Total Indirect Costs	266,594.91	1,044,809.00	851,746.16
Over/(Under) Recovery	0.00	-526,875.05	-517,928.26

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	521,162.00	1,044,809.00	1,044,809.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-526,875.05	-517,928.26
Total Projected Indirect 2016-2017 (Numerator)	521,162.00	1,571,684.05	1,562,737.26
Direct Costs	4,825,424.00	4,301,777.00	4,301,777.00
Rate for 2016-2017 **	10.80*	36.54*	36.33**

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

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Creative Technologies Academy
350 PINE ST
CEDAR SPRINGS, MI 49319

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	164,653.42	387,296.17	387,296.17
2012-2013 Fixed Carry Forward	1,797.00	0.00	0.00
Total Indirect Costs	162,856.42	387,296.17	387,296.17
2012-2013 Direct Costs	1,966,493.89	1,743,851.14	1,743,851.14
2014-2015 Rate	8.28*	22.21*	22.21**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,293,853.39	2,024,435.25	2,024,435.25
Indirect costs based on rate ** multiplied by actual direct costs	189,931.06	303,665.29	449,627.07
2014-2015 Actual Indirect Costs	178,300.42	447,718.56	447,718.56
2012-2013 Fixed Carry Forward	1,797.00	0.00	0.00
Total Indirect Costs	176,503.42	447,718.56	447,718.56
Over/(Under) Recovery	13,427.64	0.00	1,908.51

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	178,300.42	447,718.56	447,718.56
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	13,427.64	0.00	1,908.51
Total Projected Indirect 2016-2017 (Numerator)	164,872.78	447,718.56	445,810.05
Direct Costs	2,293,853.39	2,024,435.25	2,024,435.25
Rate for 2016-2017 **	7.19*	22.12*	22.02**

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

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Ridge Park Charter Academy
4120 CAMELOT RIDGE DR SE
GRAND RAPIDS, MI 49546

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	257,984.00	1,646,778.00	1,646,778.00
2012-2013 Fixed Carry Forward	-10,894.37	0.00	0.00
Total Indirect Costs	268,878.37	1,646,778.00	1,646,778.00
2012-2013 Direct Costs	6,091,997.00	4,703,203.00	4,703,203.00
2014-2015 Rate	4.41*	35.01*	35.01**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,322,077.00	4,805,179.00	4,805,179.00
Indirect costs based on rate ** multiplied by actual direct costs	278,803.60	720,776.85	1,201,294.75
2014-2015 Actual Indirect Costs	237,489.00	1,754,387.00	1,754,387.00
2012-2013 Fixed Carry Forward	-10,894.37	0.00	0.00
Total Indirect Costs	248,383.37	1,754,387.00	1,754,387.00
Over/(Under) Recovery	30,420.23	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	237,489.00	1,754,387.00	1,754,387.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	30,420.23	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	207,068.77	1,754,387.00	1,754,387.00
Direct Costs	6,322,077.00	4,805,179.00	4,805,179.00
Rate for 2016-2017 **	3.28*	36.51*	36.51**

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

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Chandler Woods Charter Academy
6895 SAMRICK AVE NE
BELMONT, MI 49306

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	419,346.00	1,556,802.00	1,556,802.00
2012-2013 Fixed Carry Forward	-27,863.90	0.00	0.00
Total Indirect Costs	447,209.90	1,556,802.00	1,556,802.00
2012-2013 Direct Costs	5,283,398.00	4,145,942.00	4,145,942.00
2014-2015 Rate	8.46*	37.55*	37.55**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,560,010.00	4,398,471.00	4,398,471.00
Indirect costs based on rate ** multiplied by actual direct costs	470,376.85	659,770.65	1,099,617.75
2014-2015 Actual Indirect Costs	324,493.00	1,486,032.00	1,486,032.00
2012-2013 Fixed Carry Forward	-27,863.90	0.00	0.00
Total Indirect Costs	352,356.90	1,486,032.00	1,486,032.00
Over/(Under) Recovery	118,019.95	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	324,493.00	1,486,032.00	1,486,032.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	118,019.95	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	206,473.05	1,486,032.00	1,486,032.00
Direct Costs	5,560,010.00	4,398,471.00	4,398,471.00
Rate for 2016-2017 **	3.71*	33.79*	33.79**

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

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Grand Rapids Child Discovery Center
409 Lafayette Ave SE
GRAND RAPIDS, MI 49503

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	47,314.00	145,319.00	145,319.00
2012-2013 Fixed Carry Forward	-1,248.23	86,075.49	83,679.92
Total Indirect Costs	48,562.23	59,243.51	61,639.08
2012-2013 Direct Costs	1,867,076.00	1,769,071.00	1,769,071.00
2014-2015 Rate	2.60*	3.35*	3.48**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,091,838.00	1,979,306.00	1,979,306.00
Indirect costs based on rate ** multiplied by actual direct costs	54,387.79	66,306.75	68,879.85
2014-2015 Actual Indirect Costs	54,102.00	166,634.00	166,634.00
2012-2013 Fixed Carry Forward	-1,248.23	86,075.49	83,679.92
Total Indirect Costs	55,350.23	80,558.51	82,954.08
Over/(Under) Recovery	-962.44	-14,251.76	-14,074.23

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	54,102.00	166,634.00	166,634.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-962.44	-14,251.76	-14,074.23
Total Projected Indirect 2016-2017 (Numerator)	55,064.44	180,885.76	180,708.23
Direct Costs	2,091,838.00	1,979,306.00	1,979,306.00
Rate for 2016-2017 **	2.63*	9.14*	9.13**

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

Michigan Department of Education
Carry Forward Calculation
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School District 41922
Form R0418

*** Final ***

Lighthouse Academy
3300 36TH ST SE
Kentwood, MI 49512

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	162,179.00	584,605.00	584,605.00
2012-2013 Fixed Carry Forward	-22,236.62	-51,391.87	-118,539.26
Total Indirect Costs	184,415.62	635,996.87	703,144.26
2012-2013 Direct Costs	4,527,223.00	4,104,797.00	4,104,797.00
2014-2015 Rate	4.07*	15.49*	17.13**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,329,155.00	3,854,928.00	3,854,928.00
Indirect costs based on rate ** multiplied by actual direct costs	176,196.61	578,239.20	660,349.17
2014-2015 Actual Indirect Costs	147,237.00	621,464.00	621,464.00
2012-2013 Fixed Carry Forward	-22,236.62	-51,391.87	-118,539.26
Total Indirect Costs	169,473.62	672,855.87	740,003.26
Over/(Under) Recovery	6,722.99	0.00	-79,654.09

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	147,237.00	621,464.00	621,464.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	6,722.99	0.00	-79,654.09
Total Projected Indirect 2016-2017 (Numerator)	140,514.01	621,464.00	701,118.09
Direct Costs	4,329,155.00	3,854,928.00	3,854,928.00
Rate for 2016-2017 **	3.25*	16.12*	18.19**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 41923
Form R0418

*** Final ***

Wellspring Preparatory High School
1031 PAGE NE
GRAND RAPIDS, MI 49505

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	137,521.65	703,827.53	703,827.53
2012-2013 Fixed Carry Forward	-13,139.48	0.00	0.00
Total Indirect Costs	150,661.13	703,827.53	703,827.53
2012-2013 Direct Costs	2,458,145.68	1,891,839.80	1,891,839.80
2014-2015 Rate	6.13*	37.20*	37.20**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,112,426.84	2,509,859.30	2,509,859.30
Indirect costs based on rate ** multiplied by actual direct costs	190,791.77	376,478.90	627,464.83
2014-2015 Actual Indirect Costs	214,042.23	816,609.77	816,609.77
2012-2013 Fixed Carry Forward	-13,139.48	0.00	0.00
Total Indirect Costs	227,181.71	816,609.77	816,609.77
Over/(Under) Recovery	-36,389.94	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	214,042.23	816,609.77	816,609.77
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-36,389.94	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	250,432.17	816,609.77	816,609.77
Direct Costs	3,112,426.84	2,509,859.30	2,509,859.30
Rate for 2016-2017 **	8.05*	32.54*	32.54**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 41924
Form R0418

*** Final ***

West Michigan Aviation Academy
5363 44th Street, S.E.
Grand Rapids, MI 49512

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	133,560.00	452,777.00	452,777.00
2012-2013 Fixed Carry Forward	-64,121.22	0.00	-142,987.52
Total Indirect Costs	197,681.22	452,777.00	595,764.52
2012-2013 Direct Costs	2,163,202.00	1,843,985.00	1,843,985.00
2014-2015 Rate	9.14*	24.55*	32.31**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,934,291.00	3,512,030.00	3,512,030.00
Indirect costs based on rate ** multiplied by actual direct costs	359,594.20	526,804.50	878,007.50
2014-2015 Actual Indirect Costs	92,120.00	514,381.00	514,381.00
2012-2013 Fixed Carry Forward	-64,121.22	0.00	-142,987.52
Total Indirect Costs	156,241.22	514,381.00	657,368.52
Over/(Under) Recovery	203,352.98	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	92,120.00	514,381.00	514,381.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	203,352.98	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	-111,232.98	514,381.00	514,381.00
Direct Costs	3,934,291.00	3,512,030.00	3,512,030.00
Rate for 2016-2017 **	0.00*	14.65*	14.65**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 41925
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*** Final ***

Michigan Virtual Charter Academy
678 Front Avenue, NW, Suite 265
Grand Rapids, MI 49504

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	524,132.00	612,262.00	612,262.00
2012-2013 Fixed Carry Forward	-43,088.47	5,336.83	5,336.83
Total Indirect Costs	567,220.47	606,925.17	606,925.17
2012-2013 Direct Costs	6,422,477.00	6,334,347.00	6,334,347.00
2014-2015 Rate	8.83*	9.58*	9.58**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	23,487,659.83	23,321,209.80	23,321,209.80
Indirect costs based on rate ** multiplied by actual direct costs	2,073,960.36	2,234,171.90	2,234,171.90
2014-2015 Actual Indirect Costs	1,750,661.35	1,917,111.38	1,917,111.38
2012-2013 Fixed Carry Forward	-43,088.47	5,336.83	5,336.83
Total Indirect Costs	1,793,749.82	1,911,774.55	1,911,774.55
Over/(Under) Recovery	280,210.54	322,397.35	322,397.35

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,750,661.35	1,917,111.38	1,917,111.38
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	280,210.54	322,397.35	322,397.35
Total Projected Indirect 2016-2017 (Numerator)	1,470,450.81	1,594,714.03	1,594,714.03
Direct Costs	23,487,659.83	23,321,209.80	23,321,209.80
Rate for 2016-2017 **	6.26*	6.84*	6.84**

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

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Carry Forward Calculation
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*** Final ***

Hope Academy of West Michigan
240 Brown Street, SE
Grand Rapids, MI 49507

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	138,390.00	636,916.84	636,916.84
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	138,390.00	636,916.84	636,916.84
2012-2013 Direct Costs	2,776,527.85	2,278,001.01	2,278,001.01
2014-2015 Rate	4.98*	27.96*	27.96**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,537,762.00	3,051,534.00	3,051,534.00
Indirect costs based on rate ** multiplied by actual direct costs	176,180.55	457,730.10	762,883.50
2014-2015 Actual Indirect Costs	235,861.00	722,089.00	722,089.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	235,861.00	722,089.00	722,089.00
Over/(Under) Recovery	-59,680.45	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	235,861.00	722,089.00	722,089.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-59,680.45	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	295,541.45	722,089.00	722,089.00
Direct Costs	3,537,762.00	3,051,534.00	3,051,534.00
Rate for 2016-2017 **	8.35*	23.66*	23.66**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 41927
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*** Final ***

Grand Rapids Ellington Academy of Arts & Technology
670 BURTON ST SE
GRAND RAPIDS, MI 49507

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	12,292.75	139,163.96	139,163.96
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	12,292.75	139,163.96	139,163.96
2012-2013 Direct Costs	1,230,438.92	1,103,567.71	1,103,567.71
2014-2015 Rate	1.00*	12.61*	12.61**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,232,294.73	2,642,292.10	2,642,292.10
Indirect costs based on rate ** multiplied by actual direct costs	32,322.95	333,193.03	333,193.03
2014-2015 Actual Indirect Costs	82,998.30	673,000.93	673,000.93
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	82,998.30	673,000.93	673,000.93
Over/(Under) Recovery	-50,675.35	-339,807.90	-339,807.90

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	82,998.30	673,000.93	673,000.93
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-50,675.35	-339,807.90	-339,807.90
Total Projected Indirect 2016-2017 (Numerator)	133,673.65	1,012,808.83	1,012,808.83
Direct Costs	3,232,294.73	2,642,292.10	2,642,292.10
Rate for 2016-2017 **	4.14*	38.33*	38.33**

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

Michigan Department of Education
Carry Forward Calculation
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School District 41928
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*** Final ***

River City Scholars Charter Academy
944 Evergreen Street
Grand Rapids, MI 49507

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	248,037.00	1,493,319.00	1,493,319.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	248,037.00	1,493,319.00	1,493,319.00
2012-2013 Direct Costs	5,340,102.00	4,094,820.00	4,094,820.00
2014-2015 Rate	4.64*	36.47*	36.47**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,879,440.00	4,505,113.00	4,505,113.00
Indirect costs based on rate ** multiplied by actual direct costs	272,806.02	675,766.95	1,126,278.25
2014-2015 Actual Indirect Costs	208,936.00	1,583,263.00	1,583,263.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	208,936.00	1,583,263.00	1,583,263.00
Over/(Under) Recovery	63,870.02	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	208,936.00	1,583,263.00	1,583,263.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	63,870.02	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	145,065.98	1,583,263.00	1,583,263.00
Direct Costs	5,879,440.00	4,505,113.00	4,505,113.00
Rate for 2016-2017 **	2.47*	35.14*	35.14**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
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*** Final ***

Nexus Academy of Grand Rapids
801 BROADWAY AVE NORTHWEST STE 225
GRAND RAPIDS, MI 49504

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	95,801.67	365,089.31	365,089.31
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	95,801.67	365,089.31	365,089.31
2012-2013 Direct Costs	1,032,170.58	762,882.94	762,882.94
2014-2015 Rate	9.28*	47.86*	47.86**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,060,301.62	1,665,401.81	1,665,401.81
Indirect costs based on rate ** multiplied by actual direct costs	191,195.99	249,810.27	416,350.45
2014-2015 Actual Indirect Costs	109,988.72	504,888.53	504,888.53
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	109,988.72	504,888.53	504,888.53
Over/(Under) Recovery	81,207.27	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	109,988.72	504,888.53	504,888.53
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	81,207.27	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	28,781.45	504,888.53	504,888.53
Direct Costs	2,060,301.62	1,665,401.81	1,665,401.81
Rate for 2016-2017 **	1.40*	30.32*	30.32**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 42030
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*** Final ***

Grant Township S/D #2
P.O. Box 74
Copper Harbor, MI 49918

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	0.00	16,275.12	16,275.12
2012-2013 Fixed Carry Forward	0.00	-3,214.14	-3,214.14
Total Indirect Costs	0.00	19,489.26	19,489.26
2012-2013 Direct Costs	185,685.84	169,410.72	169,410.72
2014-2015 Rate	0.00*	11.50*	11.50**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	204,362.97	189,243.50	189,243.50
Indirect costs based on rate ** multiplied by actual direct costs	0.00	21,763.00	21,763.00
2014-2015 Actual Indirect Costs	0.00	15,119.47	15,119.47
2012-2013 Fixed Carry Forward	0.00	-3,214.14	-3,214.14
Total Indirect Costs	0.00	18,333.61	18,333.61
Over/(Under) Recovery	0.00	3,429.39	3,429.39

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	0.00	15,119.47	15,119.47
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	3,429.39	3,429.39
Total Projected Indirect 2016-2017 (Numerator)	0.00	11,690.08	11,690.08
Direct Costs	204,362.97	189,243.50	189,243.50
Rate for 2016-2017 **	0.00*	6.18*	6.18**

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

Michigan Department of Education
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*** Final ***

Baldwin Community Schools
525 4TH ST
BALDWIN, MI 49304

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	415,882.08	957,747.15	957,747.15
2012-2013 Fixed Carry Forward	-28,556.81	0.00	53,455.26
Total Indirect Costs	444,438.89	957,747.15	904,291.89
2012-2013 Direct Costs	6,838,393.87	6,296,528.80	6,296,528.80
2014-2015 Rate	6.50*	15.21*	14.36**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	7,724,080.56	7,152,772.29	7,152,772.29
Indirect costs based on rate ** multiplied by actual direct costs	502,065.24	1,072,915.84	1,027,138.10
2014-2015 Actual Indirect Costs	409,276.58	980,584.85	980,584.85
2012-2013 Fixed Carry Forward	-28,556.81	0.00	53,455.26
Total Indirect Costs	437,833.39	980,584.85	927,129.59
Over/(Under) Recovery	64,231.85	0.00	100,008.51

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	409,276.58	980,584.85	980,584.85
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	64,231.85	0.00	100,008.51
Total Projected Indirect 2016-2017 (Numerator)	345,044.73	980,584.85	880,576.34
Direct Costs	7,724,080.56	7,152,772.29	7,152,772.29
Rate for 2016-2017 **	4.47*	13.71*	12.31**

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

Michigan Department of Education
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*** Final ***

Lapeer ISD
1996 WEST OREGON ST
LAPEER, MI 48446

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,084,995.85	1,810,044.52	1,810,044.52
2012-2013 Fixed Carry Forward	39,653.96	0.00	-153,946.84
Total Indirect Costs	1,045,341.89	1,810,044.52	1,963,991.36
2012-2013 Direct Costs	9,987,339.96	9,262,291.29	9,262,291.29
2014-2015 Rate	10.47*	19.54*	21.20**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	10,531,444.85	9,818,152.01	9,818,152.01
Indirect costs based on rate ** multiplied by actual direct costs	1,102,642.28	1,472,722.80	2,081,448.23
2014-2015 Actual Indirect Costs	1,198,796.73	1,912,089.57	1,912,089.57
2012-2013 Fixed Carry Forward	39,653.96	0.00	-153,946.84
Total Indirect Costs	1,159,142.77	1,912,089.57	2,066,036.41
Over/(Under) Recovery	-56,500.49	0.00	15,411.82

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,198,796.73	1,912,089.57	1,912,089.57
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-56,500.49	0.00	15,411.82
Total Projected Indirect 2016-2017 (Numerator)	1,255,297.22	1,912,089.57	1,896,677.75
Direct Costs	10,531,444.85	9,818,152.01	9,818,152.01
Rate for 2016-2017 **	11.92*	19.48*	19.32**

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

Michigan Department of Education
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*** Final ***

Lapeer Community Schools
250 2ND ST
LAPEER, MI 48446

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,226,185.38	4,669,579.41	4,669,579.41
2012-2013 Fixed Carry Forward	-205,813.61	-44,515.95	-44,515.95
Total Indirect Costs	1,431,998.99	4,714,095.36	4,714,095.36
2012-2013 Direct Costs	47,992,055.60	44,548,661.57	44,548,661.57
2014-2015 Rate	2.98*	10.58*	10.58**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	49,011,880.56	45,486,973.99	45,486,973.99
Indirect costs based on rate ** multiplied by actual direct costs	1,460,554.04	4,812,521.85	4,812,521.85
2014-2015 Actual Indirect Costs	1,327,278.34	4,852,184.91	4,852,184.91
2012-2013 Fixed Carry Forward	-205,813.61	-44,515.95	-44,515.95
Total Indirect Costs	1,533,091.95	4,896,700.86	4,896,700.86
Over/(Under) Recovery	-72,537.91	-84,179.01	-84,179.01

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,327,278.34	4,852,184.91	4,852,184.91
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-72,537.91	-84,179.01	-84,179.01
Total Projected Indirect 2016-2017 (Numerator)	1,399,816.25	4,936,363.92	4,936,363.92
Direct Costs	49,011,880.56	45,486,973.99	45,486,973.99
Rate for 2016-2017 **	2.86*	10.85*	10.85**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Almont Community Schools
4701 Howland Rd.
ALMONT, MI 48003

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	335,438.30	1,302,442.21	1,302,442.21
2012-2013 Fixed Carry Forward	-10,581.59	163,387.47	164,664.52
Total Indirect Costs	346,019.89	1,139,054.74	1,137,777.69
2012-2013 Direct Costs	12,191,975.05	11,224,971.14	11,224,971.14
2014-2015 Rate	2.84*	10.15*	10.14**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	12,500,896.41	11,573,007.92	11,573,007.92
Indirect costs based on rate ** multiplied by actual direct costs	355,025.46	1,174,660.30	1,173,503.00
2014-2015 Actual Indirect Costs	577,061.53	1,504,950.02	1,504,950.02
2012-2013 Fixed Carry Forward	-10,581.59	163,387.47	164,664.52
Total Indirect Costs	587,643.12	1,341,562.55	1,340,285.50
Over/(Under) Recovery	-232,617.66	-166,902.25	-166,782.50

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	577,061.53	1,504,950.02	1,504,950.02
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-232,617.66	-166,902.25	-166,782.50
Total Projected Indirect 2016-2017 (Numerator)	809,679.19	1,671,852.27	1,671,732.52
Direct Costs	12,500,896.41	11,573,007.92	11,573,007.92
Rate for 2016-2017 **	6.48*	14.45*	14.45**

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

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*** Final ***

Dryden Community Schools
3866 ROCHESTER RD
DRYDEN, MI 48428

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	99,464.93	529,091.19	529,091.19
2012-2013 Fixed Carry Forward	2,346.26	8,631.39	8,615.48
Total Indirect Costs	97,118.67	520,459.80	520,475.71
2012-2013 Direct Costs	5,428,880.18	4,999,253.92	4,999,253.92
2014-2015 Rate	1.79*	10.41*	10.41**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,141,232.55	4,658,064.34	4,658,064.34
Indirect costs based on rate ** multiplied by actual direct costs	92,028.06	484,904.50	484,904.50
2014-2015 Actual Indirect Costs	115,066.78	598,234.99	598,234.99
2012-2013 Fixed Carry Forward	2,346.26	8,631.39	8,615.48
Total Indirect Costs	112,720.52	589,603.60	589,619.51
Over/(Under) Recovery	-20,692.46	-104,699.10	-104,715.01

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	115,066.78	598,234.99	598,234.99
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-20,692.46	-104,699.10	-104,715.01
Total Projected Indirect 2016-2017 (Numerator)	135,759.24	702,934.09	702,950.00
Direct Costs	5,141,232.55	4,658,064.34	4,658,064.34
Rate for 2016-2017 **	2.64*	15.09*	15.09**

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

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*** Final ***

Imlay City Community Schools
634 WEST BORLAND RD
IMLAY CITY, MI 48444

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	386,825.41	1,722,349.11	1,722,349.11
2012-2013 Fixed Carry Forward	10,524.16	216,754.08	216,580.23
Total Indirect Costs	376,301.25	1,505,595.03	1,505,768.88
2012-2013 Direct Costs	17,276,016.03	15,940,492.33	15,940,492.33
2014-2015 Rate	2.18*	9.45*	9.45**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	18,296,829.65	16,775,900.83	16,775,900.83
Indirect costs based on rate ** multiplied by actual direct costs	398,870.89	1,585,322.63	1,585,322.63
2014-2015 Actual Indirect Costs	372,040.43	1,892,969.25	1,892,969.25
2012-2013 Fixed Carry Forward	10,524.16	216,754.08	216,580.23
Total Indirect Costs	361,516.27	1,676,215.17	1,676,389.02
Over/(Under) Recovery	37,354.62	-90,892.54	-91,066.39

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	372,040.43	1,892,969.25	1,892,969.25
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	37,354.62	-90,892.54	-91,066.39
Total Projected Indirect 2016-2017 (Numerator)	334,685.81	1,983,861.79	1,984,035.64
Direct Costs	18,296,829.65	16,775,900.83	16,775,900.83
Rate for 2016-2017 **	1.83*	11.83*	11.83**

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

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North Branch Area Schools
P.O. Box 3620
North Branch, MI 48461

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	552,545.06	1,814,716.47	1,814,716.47
2012-2013 Fixed Carry Forward	-42,425.76	646,495.90	647,889.88
Total Indirect Costs	594,970.82	1,168,220.57	1,166,826.59
2012-2013 Direct Costs	19,032,657.80	17,770,486.39	17,770,486.39
2014-2015 Rate	3.13*	6.57*	6.57**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	20,396,006.98	19,070,370.53	19,070,370.53
Indirect costs based on rate ** multiplied by actual direct costs	638,395.02	1,252,923.34	1,252,923.34
2014-2015 Actual Indirect Costs	456,427.60	1,782,064.05	1,782,064.05
2012-2013 Fixed Carry Forward	-42,425.76	646,495.90	647,889.88
Total Indirect Costs	498,853.36	1,135,568.15	1,134,174.17
Over/(Under) Recovery	139,541.66	117,355.19	118,749.17

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	456,427.60	1,782,064.05	1,782,064.05
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	139,541.66	117,355.19	118,749.17
Total Projected Indirect 2016-2017 (Numerator)	316,885.94	1,664,708.86	1,663,314.88
Direct Costs	20,396,006.98	19,070,370.53	19,070,370.53
Rate for 2016-2017 **	1.55*	8.73*	8.72**

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

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Chatfield School
231 LAKE DR
LAPEER, MI 48446

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	136,455.28	456,266.10	456,266.10
2012-2013 Fixed Carry Forward	-34,246.23	0.00	-32,050.93
Total Indirect Costs	170,701.51	456,266.10	488,317.03
2012-2013 Direct Costs	3,087,886.71	2,768,075.89	2,768,075.89
2014-2015 Rate	5.53*	16.48*	17.64**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,386,014.63	3,063,973.39	3,063,973.39
Indirect costs based on rate ** multiplied by actual direct costs	187,246.61	459,596.01	540,484.91
2014-2015 Actual Indirect Costs	163,000.89	485,042.13	485,042.13
2012-2013 Fixed Carry Forward	-34,246.23	0.00	-32,050.93
Total Indirect Costs	197,247.12	485,042.13	517,093.06
Over/(Under) Recovery	-10,000.51	0.00	23,391.85

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	163,000.89	485,042.13	485,042.13
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-10,000.51	0.00	23,391.85
Total Projected Indirect 2016-2017 (Numerator)	173,001.40	485,042.13	461,650.28
Direct Costs	3,386,014.63	3,063,973.39	3,063,973.39
Rate for 2016-2017 **	5.11*	15.83*	15.07**

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

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*** Final ***

Glen Lake Community Schools
3375 WEST BURDICKVILLE RD
MAPLE CITY, MI 49664

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	233,035.10	1,001,048.62	1,001,048.62
2012-2013 Fixed Carry Forward	-765.54	63,175.58	63,175.58
Total Indirect Costs	233,800.64	937,873.04	937,873.04
2012-2013 Direct Costs	9,391,444.24	8,623,430.72	8,623,430.72
2014-2015 Rate	2.49*	10.88*	10.88**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	10,685,318.40	9,758,534.73	9,758,534.73
Indirect costs based on rate ** multiplied by actual direct costs	266,064.43	1,061,728.58	1,061,728.58
2014-2015 Actual Indirect Costs	291,167.33	1,217,951.00	1,217,951.00
2012-2013 Fixed Carry Forward	-765.54	63,175.58	63,175.58
Total Indirect Costs	291,932.87	1,154,775.42	1,154,775.42
Over/(Under) Recovery	-25,868.44	-93,046.84	-93,046.84

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	291,167.33	1,217,951.00	1,217,951.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-25,868.44	-93,046.84	-93,046.84
Total Projected Indirect 2016-2017 (Numerator)	317,035.77	1,310,997.84	1,310,997.84
Direct Costs	10,685,318.40	9,758,534.73	9,758,534.73
Rate for 2016-2017 **	2.97*	13.43*	13.43**

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

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*** Final ***

Leland Public School District
P.O. Box 498
Leland, MI 49654

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	276,761.14	738,535.60	738,535.60
2012-2013 Fixed Carry Forward	-10,755.86	0.00	-48,374.18
Total Indirect Costs	287,517.00	738,535.60	786,909.78
2012-2013 Direct Costs	5,013,595.72	4,551,821.26	4,551,821.26
2014-2015 Rate	5.73*	16.23*	17.29**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,795,499.40	5,364,818.17	5,364,818.17
Indirect costs based on rate ** multiplied by actual direct costs	332,082.12	804,722.73	927,577.06
2014-2015 Actual Indirect Costs	340,365.96	771,047.19	771,047.19
2012-2013 Fixed Carry Forward	-10,755.86	0.00	-48,374.18
Total Indirect Costs	351,121.82	771,047.19	819,421.37
Over/(Under) Recovery	-19,039.70	0.00	108,155.69

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	340,365.96	771,047.19	771,047.19
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-19,039.70	0.00	108,155.69
Total Projected Indirect 2016-2017 (Numerator)	359,405.66	771,047.19	662,891.50
Direct Costs	5,795,499.40	5,364,818.17	5,364,818.17
Rate for 2016-2017 **	6.20*	14.37*	12.36**

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

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*** Final ***

Northport Public School District
P.O. Box 188
Northport, MI 49670

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	138,180.59	535,898.02	535,898.02
2012-2013 Fixed Carry Forward	-8,199.49	0.00	21,958.43
Total Indirect Costs	146,380.08	535,898.02	513,939.59
2012-2013 Direct Costs	3,521,588.48	3,123,871.05	3,123,871.05
2014-2015 Rate	4.16*	17.15*	16.45**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,880,125.16	3,417,990.13	3,417,990.13
Indirect costs based on rate ** multiplied by actual direct costs	161,413.21	512,698.52	562,259.38
2014-2015 Actual Indirect Costs	272,252.84	734,387.87	734,387.87
2012-2013 Fixed Carry Forward	-8,199.49	0.00	21,958.43
Total Indirect Costs	280,452.33	734,387.87	712,429.44
Over/(Under) Recovery	-119,039.12	0.00	-150,170.06

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	272,252.84	734,387.87	734,387.87
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-119,039.12	0.00	-150,170.06
Total Projected Indirect 2016-2017 (Numerator)	391,291.96	734,387.87	884,557.93
Direct Costs	3,880,125.16	3,417,990.13	3,417,990.13
Rate for 2016-2017 **	10.08*	21.49*	25.88**

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

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*** Final ***

Suttons Bay Public Schools
310 Elm Street
Suttons Bay, MI 49682

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	284,616.39	992,298.24	992,298.24
2012-2013 Fixed Carry Forward	-61,488.19	-132,021.84	-132,178.02
Total Indirect Costs	346,104.58	1,124,320.08	1,124,476.26
2012-2013 Direct Costs	6,840,451.30	6,132,769.45	6,132,769.45
2014-2015 Rate	5.06*	18.33*	18.34**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,476,435.54	5,794,619.25	5,794,619.25
Indirect costs based on rate ** multiplied by actual direct costs	327,707.64	869,192.89	1,062,733.17
2014-2015 Actual Indirect Costs	285,586.87	967,403.16	967,403.16
2012-2013 Fixed Carry Forward	-61,488.19	-132,021.84	-132,178.02
Total Indirect Costs	347,075.06	1,099,425.00	1,099,581.18
Over/(Under) Recovery	-19,367.42	0.00	-36,848.01

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	285,586.87	967,403.16	967,403.16
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-19,367.42	0.00	-36,848.01
Total Projected Indirect 2016-2017 (Numerator)	304,954.29	967,403.16	1,004,251.17
Direct Costs	6,476,435.54	5,794,619.25	5,794,619.25
Rate for 2016-2017 **	4.71*	16.69*	17.33**

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

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*** Final ***

Leelanau Montessori Public School Academy
310 SOUTH ELM ST
SUTTONS BAY, MI 49682

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	40,042.93	107,698.92	107,698.92
2012-2013 Fixed Carry Forward	0.00	-43,115.50	-43,115.50
Total Indirect Costs	40,042.93	150,814.42	150,814.42
2012-2013 Direct Costs	777,363.89	709,707.90	709,707.90
2014-2015 Rate	5.15*	21.25*	21.25**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	849,997.11	783,770.47	783,770.47
Indirect costs based on rate ** multiplied by actual direct costs	43,774.85	117,565.57	166,551.22
2014-2015 Actual Indirect Costs	47,803.59	114,030.23	114,030.23
2012-2013 Fixed Carry Forward	0.00	-43,115.50	-43,115.50
Total Indirect Costs	47,803.59	157,145.73	157,145.73
Over/(Under) Recovery	-4,028.74	0.00	9,405.49

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	47,803.59	114,030.23	114,030.23
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-4,028.74	0.00	9,405.49
Total Projected Indirect 2016-2017 (Numerator)	51,832.33	114,030.23	104,624.74
Direct Costs	849,997.11	783,770.47	783,770.47
Rate for 2016-2017 **	6.10*	14.55*	13.35**

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

Michigan Department of Education
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*** Final ***

Lenawee ISD
4107 NORTH ADRIAN HWY
ADRIAN, MI 49221

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,902,451.84	3,730,442.68	3,730,442.68
2012-2013 Fixed Carry Forward	48,720.41	105,921.30	106,048.55
Total Indirect Costs	1,853,731.43	3,624,521.38	3,624,394.13
2012-2013 Direct Costs	34,470,967.96	32,642,977.12	32,642,977.12
2014-2015 Rate	5.38*	11.10*	11.10**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	37,698,004.83	35,959,432.38	35,959,432.38
Indirect costs based on rate ** multiplied by actual direct costs	2,028,152.66	3,991,496.99	3,991,496.99
2014-2015 Actual Indirect Costs	2,252,572.89	3,991,145.34	3,991,145.34
2012-2013 Fixed Carry Forward	48,720.41	105,921.30	106,048.55
Total Indirect Costs	2,203,852.48	3,885,224.04	3,885,096.79
Over/(Under) Recovery	-175,699.82	106,272.95	106,400.20

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	2,252,572.89	3,991,145.34	3,991,145.34
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-175,699.82	106,272.95	106,400.20
Total Projected Indirect 2016-2017 (Numerator)	2,428,272.71	3,884,872.39	3,884,745.14
Direct Costs	37,698,004.83	35,959,432.38	35,959,432.38
Rate for 2016-2017 **	6.44*	10.80*	10.80**

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

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*** Final ***

Adrian, School District of the City of
785 RIVERSIDE AVE STE 1
ADRIAN, MI 49221

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,272,051.81	3,884,440.24	3,884,440.24
2012-2013 Fixed Carry Forward	-33,257.76	43,676.94	59,134.05
Total Indirect Costs	1,305,309.57	3,840,763.30	3,825,306.19
2012-2013 Direct Costs	31,559,456.79	28,947,068.36	28,947,068.36
2014-2015 Rate	4.14*	13.27*	13.21**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	31,120,973.59	28,313,006.32	28,313,006.32
Indirect costs based on rate ** multiplied by actual direct costs	1,288,408.31	3,757,135.94	3,740,148.13
2014-2015 Actual Indirect Costs	1,334,045.10	4,142,012.37	4,142,012.37
2012-2013 Fixed Carry Forward	-33,257.76	43,676.94	59,134.05
Total Indirect Costs	1,367,302.86	4,098,335.43	4,082,878.32
Over/(Under) Recovery	-78,894.55	-341,199.49	-342,730.19

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,334,045.10	4,142,012.37	4,142,012.37
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-78,894.55	-341,199.49	-342,730.19
Total Projected Indirect 2016-2017 (Numerator)	1,412,939.65	4,483,211.86	4,484,742.56
Direct Costs	31,120,973.59	28,313,006.32	28,313,006.32
Rate for 2016-2017 **	4.54*	15.83*	15.84**

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

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Addison Community Schools
219 NORTH COMSTOCK ST
ADDISON, MI 49220

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	214,188.06	1,038,926.39	1,038,926.39
2012-2013 Fixed Carry Forward	-14,640.11	0.00	9,715.96
Total Indirect Costs	228,828.17	1,038,926.39	1,029,210.43
2012-2013 Direct Costs	7,388,125.19	6,563,386.86	6,563,386.86
2014-2015 Rate	3.10*	15.83*	15.68**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	8,198,959.92	7,307,541.76	7,307,541.76
Indirect costs based on rate ** multiplied by actual direct costs	254,167.76	1,096,131.26	1,145,822.55
2014-2015 Actual Indirect Costs	186,330.91	1,077,749.07	1,077,749.07
2012-2013 Fixed Carry Forward	-14,640.11	0.00	9,715.96
Total Indirect Costs	200,971.02	1,077,749.07	1,068,033.11
Over/(Under) Recovery	53,196.74	0.00	77,789.44

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	186,330.91	1,077,749.07	1,077,749.07
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	53,196.74	0.00	77,789.44
Total Projected Indirect 2016-2017 (Numerator)	133,134.17	1,077,749.07	999,959.63
Direct Costs	8,198,959.92	7,307,541.76	7,307,541.76
Rate for 2016-2017 **	1.62*	14.75*	13.68**

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

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*** Final ***

Blissfield Community Schools
630 SOUTH LANE ST
BLISSFIELD, MI 49228

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	292,478.93	968,934.93	968,934.93
2012-2013 Fixed Carry Forward	-16,459.97	135,544.58	135,251.35
Total Indirect Costs	308,938.90	833,390.35	833,683.58
2012-2013 Direct Costs	9,888,796.21	9,212,340.21	9,212,340.21
2014-2015 Rate	3.12*	9.05*	9.05**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	10,099,191.17	9,290,725.01	9,290,725.01
Indirect costs based on rate ** multiplied by actual direct costs	315,094.76	840,810.61	840,810.61
2014-2015 Actual Indirect Costs	296,047.70	1,104,513.86	1,104,513.86
2012-2013 Fixed Carry Forward	-16,459.97	135,544.58	135,251.35
Total Indirect Costs	312,507.67	968,969.28	969,262.51
Over/(Under) Recovery	2,587.09	-128,158.67	-128,451.90

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	296,047.70	1,104,513.86	1,104,513.86
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	2,587.09	-128,158.67	-128,451.90
Total Projected Indirect 2016-2017 (Numerator)	293,460.61	1,232,672.53	1,232,965.76
Direct Costs	10,099,191.17	9,290,725.01	9,290,725.01
Rate for 2016-2017 **	2.91*	13.27*	13.27**

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

Michigan Department of Education
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*** Final ***

Britton Deerfield Schools
201 COLLEGE AVE
BRITTON, MI 49229

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	135,169.25	787,591.69	787,591.69
2012-2013 Fixed Carry Forward	71,161.83	48,417.58	-18,436.54
Total Indirect Costs	64,007.42	739,174.11	806,028.23
2012-2013 Direct Costs	7,108,092.46	6,455,670.02	6,455,670.02
2014-2015 Rate	0.90*	11.45*	12.49**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	7,047,200.22	6,366,009.27	6,366,009.27
Indirect costs based on rate ** multiplied by actual direct costs	63,424.80	728,908.06	795,114.56
2014-2015 Actual Indirect Costs	156,215.74	837,406.69	837,406.69
2012-2013 Fixed Carry Forward	71,161.83	48,417.58	-18,436.54
Total Indirect Costs	85,053.91	788,989.11	855,843.23
Over/(Under) Recovery	-21,629.11	-60,081.05	-60,728.67

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	156,215.74	837,406.69	837,406.69
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-21,629.11	-60,081.05	-60,728.67
Total Projected Indirect 2016-2017 (Numerator)	177,844.85	897,487.74	898,135.36
Direct Costs	7,047,200.22	6,366,009.27	6,366,009.27
Rate for 2016-2017 **	2.52*	14.10*	14.11**

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

Michigan Department of Education
Carry Forward Calculation
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School District 46060
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Clinton Community Schools
341 EAST MICHIGAN AVE
CLINTON, MI 49236

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	234,181.82	1,027,663.81	1,027,663.81
2012-2013 Fixed Carry Forward	0.00	-23,797.40	-24,512.96
Total Indirect Costs	234,181.82	1,051,461.21	1,052,176.77
2012-2013 Direct Costs	9,103,634.39	8,310,152.40	8,310,152.40
2014-2015 Rate	2.57*	12.65*	12.66**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	10,381,179.16	9,490,683.67	9,490,683.67
Indirect costs based on rate ** multiplied by actual direct costs	266,796.30	1,200,571.48	1,201,520.55
2014-2015 Actual Indirect Costs	218,564.93	1,109,060.42	1,109,060.42
2012-2013 Fixed Carry Forward	0.00	-23,797.40	-24,512.96
Total Indirect Costs	218,564.93	1,132,857.82	1,133,573.38
Over/(Under) Recovery	48,231.37	67,713.66	67,947.17

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	218,564.93	1,109,060.42	1,109,060.42
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	48,231.37	67,713.66	67,947.17
Total Projected Indirect 2016-2017 (Numerator)	170,333.56	1,041,346.76	1,041,113.25
Direct Costs	10,381,179.16	9,490,683.67	9,490,683.67
Rate for 2016-2017 **	1.64*	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 2016-2017 Indirect Cost Rates
School District 46080
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*** Final ***

Hudson Area Schools
781 NORTH MAPLE GROVE AVE
HUDSON, MI 49247

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	255,581.05	907,266.98	907,266.98
2012-2013 Fixed Carry Forward	-6,271.18	-50,049.79	-50,516.70
Total Indirect Costs	261,852.23	957,316.77	957,783.68
2012-2013 Direct Costs	7,352,239.82	6,700,553.89	6,700,553.89
2014-2015 Rate	3.56*	14.29*	14.29**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	8,690,202.75	7,848,969.52	7,848,969.52
Indirect costs based on rate ** multiplied by actual direct costs	309,371.22	1,121,617.74	1,121,617.74
2014-2015 Actual Indirect Costs	280,575.16	1,121,808.39	1,121,808.39
2012-2013 Fixed Carry Forward	-6,271.18	-50,049.79	-50,516.70
Total Indirect Costs	286,846.34	1,171,858.18	1,172,325.09
Over/(Under) Recovery	22,524.88	-50,240.44	-50,707.35

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	280,575.16	1,121,808.39	1,121,808.39
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	22,524.88	-50,240.44	-50,707.35
Total Projected Indirect 2016-2017 (Numerator)	258,050.28	1,172,048.83	1,172,515.74
Direct Costs	8,690,202.75	7,848,969.52	7,848,969.52
Rate for 2016-2017 **	2.97*	14.93*	14.94**

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

Michigan Department of Education
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School District 46090
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*** Final ***

Madison School District (Lenawee)
3498 TREAT HWY
ADRIAN, MI 49221

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	160,914.49	1,117,102.62	1,117,102.62
2012-2013 Fixed Carry Forward	4,384.32	-60,282.08	-59,702.53
Total Indirect Costs	156,530.17	1,177,384.70	1,176,805.15
2012-2013 Direct Costs	14,251,343.74	13,295,155.61	13,295,155.61
2014-2015 Rate	1.10*	8.86*	8.85**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	15,164,188.72	14,161,156.61	14,161,156.61
Indirect costs based on rate ** multiplied by actual direct costs	166,806.08	1,254,678.48	1,253,262.36
2014-2015 Actual Indirect Costs	196,231.88	1,199,263.99	1,199,263.99
2012-2013 Fixed Carry Forward	4,384.32	-60,282.08	-59,702.53
Total Indirect Costs	191,847.56	1,259,546.07	1,258,966.52
Over/(Under) Recovery	-25,041.48	-4,867.59	-5,704.16

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	196,231.88	1,199,263.99	1,199,263.99
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-25,041.48	-4,867.59	-5,704.16
Total Projected Indirect 2016-2017 (Numerator)	221,273.36	1,204,131.58	1,204,968.15
Direct Costs	15,164,188.72	14,161,156.61	14,161,156.61
Rate for 2016-2017 **	1.46*	8.50*	8.51**

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

Michigan Department of Education
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School District 46100
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Morenci Area Schools
788 COOMER ST
MORENCI, MI 49256

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	196,796.76	783,084.76	783,084.76
2012-2013 Fixed Carry Forward	33,346.28	0.00	-17,910.11
Total Indirect Costs	163,450.48	783,084.76	800,994.87
2012-2013 Direct Costs	5,726,507.20	5,140,219.20	5,140,219.20
2014-2015 Rate	2.85*	15.23*	15.58**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,157,427.46	5,469,466.88	5,469,466.88
Indirect costs based on rate ** multiplied by actual direct costs	175,486.68	820,420.03	852,142.94
2014-2015 Actual Indirect Costs	222,654.40	910,614.98	910,614.98
2012-2013 Fixed Carry Forward	33,346.28	0.00	-17,910.11
Total Indirect Costs	189,308.12	910,614.98	928,525.09
Over/(Under) Recovery	-13,821.44	0.00	-76,382.15

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	222,654.40	910,614.98	910,614.98
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-13,821.44	0.00	-76,382.15
Total Projected Indirect 2016-2017 (Numerator)	236,475.84	910,614.98	986,997.13
Direct Costs	6,157,427.46	5,469,466.88	5,469,466.88
Rate for 2016-2017 **	3.84*	16.65*	18.05**

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

Michigan Department of Education
Carry Forward Calculation
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School District 46110
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*** Final ***

Onsted Community Schools
P.O. Box 220
Onsted, MI 49265

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	341,675.26	1,441,942.28	1,441,942.28
2012-2013 Fixed Carry Forward	-16,080.44	-32,618.54	-32,618.54
Total Indirect Costs	357,755.70	1,474,560.82	1,474,560.82
2012-2013 Direct Costs	12,254,645.57	11,160,537.03	11,160,537.03
2014-2015 Rate	2.92*	13.21*	13.21**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	12,912,615.94	11,762,970.33	11,762,970.33
Indirect costs based on rate ** multiplied by actual direct costs	377,048.39	1,553,888.38	1,553,888.38
2014-2015 Actual Indirect Costs	357,734.53	1,540,624.58	1,540,624.58
2012-2013 Fixed Carry Forward	-16,080.44	-32,618.54	-32,618.54
Total Indirect Costs	373,814.97	1,573,243.12	1,573,243.12
Over/(Under) Recovery	3,233.42	-19,354.74	-19,354.74

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	357,734.53	1,540,624.58	1,540,624.58
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	3,233.42	-19,354.74	-19,354.74
Total Projected Indirect 2016-2017 (Numerator)	354,501.11	1,559,979.32	1,559,979.32
Direct Costs	12,912,615.94	11,762,970.33	11,762,970.33
Rate for 2016-2017 **	2.75*	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 2016-2017 Indirect Cost Rates
School District 46130
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*** Final ***

Sand Creek Community Schools
6850 SAND CREEK HWY
SAND CREEK, MI 49279

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	147,704.73	1,034,601.82	1,034,601.82
2012-2013 Fixed Carry Forward	-3,144.92	0.00	23,478.19
Total Indirect Costs	150,849.65	1,034,601.82	1,011,123.63
2012-2013 Direct Costs	7,686,287.60	6,799,390.51	6,799,390.51
2014-2015 Rate	1.96*	15.22*	14.87**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	8,238,343.87	7,553,423.98	7,553,423.98
Indirect costs based on rate ** multiplied by actual direct costs	161,471.54	1,133,013.60	1,123,194.15
2014-2015 Actual Indirect Costs	154,249.97	839,169.86	839,169.86
2012-2013 Fixed Carry Forward	-3,144.92	0.00	23,478.19
Total Indirect Costs	157,394.89	839,169.86	815,691.67
Over/(Under) Recovery	4,076.65	0.00	307,502.48

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	154,249.97	839,169.86	839,169.86
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	4,076.65	0.00	307,502.48
Total Projected Indirect 2016-2017 (Numerator)	150,173.32	839,169.86	531,667.38
Direct Costs	8,238,343.87	7,553,423.98	7,553,423.98
Rate for 2016-2017 **	1.82*	11.11*	7.04**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 46140
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*** Final ***

Tecumseh Public Schools
212 NORTH OTTAWA ST
TECUMSEH, MI 49286

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	851,064.50	2,834,205.81	2,834,205.81
2012-2013 Fixed Carry Forward	162,822.53	68,403.92	104,841.84
Total Indirect Costs	688,241.97	2,765,801.89	2,729,363.97
2012-2013 Direct Costs	21,568,902.00	19,585,760.69	19,585,760.69
2014-2015 Rate	3.19*	14.12*	13.94**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	23,691,829.01	21,245,105.82	21,245,105.82
Indirect costs based on rate ** multiplied by actual direct costs	755,769.35	2,999,808.94	2,961,567.75
2014-2015 Actual Indirect Costs	870,763.48	3,317,486.67	3,317,486.67
2012-2013 Fixed Carry Forward	162,822.53	68,403.92	104,841.84
Total Indirect Costs	707,940.95	3,249,082.75	3,212,644.83
Over/(Under) Recovery	47,828.40	-249,273.81	-251,077.08

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	870,763.48	3,317,486.67	3,317,486.67
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	47,828.40	-249,273.81	-251,077.08
Total Projected Indirect 2016-2017 (Numerator)	822,935.08	3,566,760.48	3,568,563.75
Direct Costs	23,691,829.01	21,245,105.82	21,245,105.82
Rate for 2016-2017 **	3.47*	16.79*	16.80**

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

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*** Final ***

Livingston ESA
1425 WEST GRAND RIVER AVE
HOWELL, MI 48843

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	2,714,630.64	3,439,658.90	3,439,658.90
2012-2013 Fixed Carry Forward	125,425.10	180,624.84	180,624.84
Total Indirect Costs	2,589,205.54	3,259,034.06	3,259,034.06
2012-2013 Direct Costs	35,619,919.45	34,894,891.19	34,894,891.19
2014-2015 Rate	7.27*	9.34*	9.34**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	37,137,247.24	36,473,910.35	36,473,910.35
Indirect costs based on rate ** multiplied by actual direct costs	2,699,877.87	3,406,663.23	3,406,663.23
2014-2015 Actual Indirect Costs	2,763,659.86	3,426,996.75	3,426,996.75
2012-2013 Fixed Carry Forward	125,425.10	180,624.84	180,624.84
Total Indirect Costs	2,638,234.76	3,246,371.91	3,246,371.91
Over/(Under) Recovery	61,643.11	160,291.32	160,291.32

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	2,763,659.86	3,426,996.75	3,426,996.75
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	61,643.11	160,291.32	160,291.32
Total Projected Indirect 2016-2017 (Numerator)	2,702,016.75	3,266,705.43	3,266,705.43
Direct Costs	37,137,247.24	36,473,910.35	36,473,910.35
Rate for 2016-2017 **	7.28*	8.96*	8.96**

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

Michigan Department of Education
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School District 47010
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*** Final ***

Brighton Area Schools
125 SOUTH CHURCH ST
BRIGHTON, MI 48116

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,465,570.47	5,864,427.82	5,864,427.82
2012-2013 Fixed Carry Forward	108,125.09	1,013,344.17	1,022,607.81
Total Indirect Costs	1,357,445.38	4,851,083.65	4,841,820.01
2012-2013 Direct Costs	49,503,976.47	46,851,307.81	46,851,307.81
2014-2015 Rate	2.74*	10.35*	10.33**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	58,847,734.30	54,710,733.36	54,710,733.36
Indirect costs based on rate ** multiplied by actual direct costs	1,612,427.92	5,662,560.90	5,651,618.76
2014-2015 Actual Indirect Costs	1,494,654.87	5,631,655.81	5,631,655.81
2012-2013 Fixed Carry Forward	108,125.09	1,013,344.17	1,022,607.81
Total Indirect Costs	1,386,529.78	4,618,311.64	4,609,048.00
Over/(Under) Recovery	225,898.14	1,044,249.26	1,042,570.76

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,494,654.87	5,631,655.81	5,631,655.81
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	225,898.14	1,044,249.26	1,042,570.76
Total Projected Indirect 2016-2017 (Numerator)	1,268,756.73	4,587,406.55	4,589,085.05
Direct Costs	58,847,734.30	54,710,733.36	54,710,733.36
Rate for 2016-2017 **	2.16*	8.38*	8.39**

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

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*** Final ***

Fowlerville Community Schools
7677 Sharpe Road, Suite A
Fowlerville, MI 48836

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	763,342.18	2,887,228.72	2,887,228.72
2012-2013 Fixed Carry Forward	-40,785.98	317,646.07	315,966.85
Total Indirect Costs	804,128.16	2,569,582.65	2,571,261.87
2012-2013 Direct Costs	23,822,429.49	21,698,542.95	21,698,542.95
2014-2015 Rate	3.38*	11.84*	11.85**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	24,960,968.24	22,671,020.70	22,671,020.70
Indirect costs based on rate ** multiplied by actual direct costs	843,680.73	2,684,248.85	2,686,515.95
2014-2015 Actual Indirect Costs	873,180.63	3,163,128.17	3,163,128.17
2012-2013 Fixed Carry Forward	-40,785.98	317,646.07	315,966.85
Total Indirect Costs	913,966.61	2,845,482.10	2,847,161.32
Over/(Under) Recovery	-70,285.88	-161,233.25	-160,645.37

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	873,180.63	3,163,128.17	3,163,128.17
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-70,285.88	-161,233.25	-160,645.37
Total Projected Indirect 2016-2017 (Numerator)	943,466.51	3,324,361.42	3,323,773.54
Direct Costs	24,960,968.24	22,671,020.70	22,671,020.70
Rate for 2016-2017 **	3.78*	14.66*	14.66**

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

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Hartland Consolidated Schools
9525 EAST HIGHLAND RD
HOWELL, MI 48843

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,061,455.70	6,007,128.67	6,007,128.67
2012-2013 Fixed Carry Forward	-59,902.33	0.00	399,471.33
Total Indirect Costs	1,121,358.03	6,007,128.67	5,607,657.34
2012-2013 Direct Costs	45,690,524.99	40,744,852.02	40,744,852.02
2014-2015 Rate	2.45*	14.74*	13.76**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	49,455,717.34	44,539,228.57	44,539,228.57
Indirect costs based on rate ** multiplied by actual direct costs	1,211,665.07	6,565,082.29	6,128,597.85
2014-2015 Actual Indirect Costs	1,284,620.37	6,201,109.14	6,201,109.14
2012-2013 Fixed Carry Forward	-59,902.33	0.00	399,471.33
Total Indirect Costs	1,344,522.70	6,201,109.14	5,801,637.81
Over/(Under) Recovery	-132,857.63	363,973.15	326,960.04

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,284,620.37	6,201,109.14	6,201,109.14
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-132,857.63	363,973.15	326,960.04
Total Projected Indirect 2016-2017 (Numerator)	1,417,478.00	5,837,135.99	5,874,149.10
Direct Costs	49,455,717.34	44,539,228.57	44,539,228.57
Rate for 2016-2017 **	2.87*	13.11*	13.19**

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

Michigan Department of Education
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*** Final ***

Howell Public Schools
411 NORTH HIGHLANDER WAY
HOWELL, MI 48843

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	2,187,576.92	7,675,136.06	7,675,136.06
2012-2013 Fixed Carry Forward	-109,203.65	5,904.38	5,854.25
Total Indirect Costs	2,296,780.57	7,669,231.68	7,669,281.81
2012-2013 Direct Costs	59,291,754.28	53,804,195.14	53,804,195.14
2014-2015 Rate	3.87*	14.25*	14.25**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	59,111,940.42	53,682,277.20	53,682,277.20
Indirect costs based on rate ** multiplied by actual direct costs	2,287,632.09	7,649,724.50	7,649,724.50
2014-2015 Actual Indirect Costs	2,451,287.78	7,880,951.00	7,880,951.00
2012-2013 Fixed Carry Forward	-109,203.65	5,904.38	5,854.25
Total Indirect Costs	2,560,491.43	7,875,046.62	7,875,096.75
Over/(Under) Recovery	-272,859.34	-225,322.12	-225,372.25

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	2,451,287.78	7,880,951.00	7,880,951.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-272,859.34	-225,322.12	-225,372.25
Total Projected Indirect 2016-2017 (Numerator)	2,724,147.12	8,106,273.12	8,106,323.25
Direct Costs	59,111,940.42	53,682,277.20	53,682,277.20
Rate for 2016-2017 **	4.61*	15.10*	15.10**

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

Michigan Department of Education
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*** Final ***

Pinckney Community Schools
2130 EAST M 36
PINCKNEY, MI 48169

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,113,503.75	4,409,027.37	4,409,027.37
2012-2013 Fixed Carry Forward	-12,675.54	165,923.86	168,054.18
Total Indirect Costs	1,126,179.29	4,243,103.51	4,240,973.19
2012-2013 Direct Costs	34,652,283.26	31,356,759.64	31,356,759.64
2014-2015 Rate	3.25*	13.53*	13.52**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	29,689,114.82	26,639,315.46	26,639,315.46
Indirect costs based on rate ** multiplied by actual direct costs	964,896.23	3,604,299.38	3,601,635.45
2014-2015 Actual Indirect Costs	1,121,211.18	4,171,010.54	4,171,010.54
2012-2013 Fixed Carry Forward	-12,675.54	165,923.86	168,054.18
Total Indirect Costs	1,133,886.72	4,005,086.68	4,002,956.36
Over/(Under) Recovery	-168,990.49	-400,787.30	-401,320.91

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,121,211.18	4,171,010.54	4,171,010.54
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-168,990.49	-400,787.30	-401,320.91
Total Projected Indirect 2016-2017 (Numerator)	1,290,201.67	4,571,797.84	4,572,331.45
Direct Costs	29,689,114.82	26,639,315.46	26,639,315.46
Rate for 2016-2017 **	4.35*	17.16*	17.16**

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

Michigan Department of Education
Carry Forward Calculation
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School District 47901
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*** Final ***

Kensington Woods Schools
9501 Pettys Road
Lakeland, MI 48143

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	53,276.00	402,011.00	402,011.00
2012-2013 Fixed Carry Forward	25,420.57	0.00	0.00
Total Indirect Costs	27,855.43	402,011.00	402,011.00
2012-2013 Direct Costs	1,203,277.00	854,542.00	854,542.00
2014-2015 Rate	2.31*	47.04*	47.04**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,038,200.65	834,434.55	834,434.55
Indirect costs based on rate ** multiplied by actual direct costs	23,982.44	125,165.18	208,608.64
2014-2015 Actual Indirect Costs	25,798.60	229,564.70	229,564.70
2012-2013 Fixed Carry Forward	25,420.57	0.00	0.00
Total Indirect Costs	378.03	229,564.70	229,564.70
Over/(Under) Recovery	23,604.41	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	25,798.60	229,564.70	229,564.70
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	23,604.41	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	2,194.19	229,564.70	229,564.70
Direct Costs	1,038,200.65	834,434.55	834,434.55
Rate for 2016-2017 **	0.21*	27.51*	27.51**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 47902
Form R0418

*** Final ***

Charyl Stockwell Academy
9758 EAST HIGHLAND RD
HOWELL, MI 48843

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	313,983.00	1,151,604.00	1,151,604.00
2012-2013 Fixed Carry Forward	42,087.57	0.00	65,319.32
Total Indirect Costs	271,895.43	1,151,604.00	1,086,284.68
2012-2013 Direct Costs	6,404,147.00	5,566,526.00	5,566,526.00
2014-2015 Rate	4.25*	20.69*	19.51**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,374,851.00	5,627,695.00	5,627,695.00
Indirect costs based on rate ** multiplied by actual direct costs	270,931.17	844,154.25	1,097,963.29
2014-2015 Actual Indirect Costs	108,575.00	855,731.00	855,731.00
2012-2013 Fixed Carry Forward	42,087.57	0.00	65,319.32
Total Indirect Costs	66,487.43	855,731.00	790,411.68
Over/(Under) Recovery	204,443.74	0.00	307,551.61

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	108,575.00	855,731.00	855,731.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	204,443.74	0.00	307,551.61
Total Projected Indirect 2016-2017 (Numerator)	-95,868.74	855,731.00	548,179.39
Direct Costs	6,374,851.00	5,627,695.00	5,627,695.00
Rate for 2016-2017 **	0.00*	15.21*	9.74**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 47903
Form R0418

*** Final ***

FlexTech High School
7707 Conference Center Road
Brighton, MI 48114

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	146,458.00	475,717.00	475,717.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	146,458.00	475,717.00	475,717.00
2012-2013 Direct Costs	1,519,114.00	1,189,855.00	1,189,855.00
2014-2015 Rate	9.64*	39.98*	39.98**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,813,427.00	1,527,621.00	1,527,621.00
Indirect costs based on rate ** multiplied by actual direct costs	174,814.36	229,143.15	381,905.25
2014-2015 Actual Indirect Costs	79,090.00	364,896.00	364,896.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	79,090.00	364,896.00	364,896.00
Over/(Under) Recovery	95,724.36	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	79,090.00	364,896.00	364,896.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	95,724.36	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	-16,634.36	364,896.00	364,896.00
Direct Costs	1,813,427.00	1,527,621.00	1,527,621.00
Rate for 2016-2017 **	0.00*	23.89*	23.89**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 48040
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*** Final ***

Tahquamenon Area Schools
700 NEWBERRY AVE
NEWBERRY, MI 49868

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	299,887.12	806,496.41	806,496.41
2012-2013 Fixed Carry Forward	8,713.93	7,065.25	8,040.95
Total Indirect Costs	291,173.19	799,431.16	798,455.46
2012-2013 Direct Costs	6,955,877.19	6,449,267.90	6,449,267.90
2014-2015 Rate	4.19*	12.40*	12.38**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,787,955.49	6,263,000.41	6,263,000.41
Indirect costs based on rate ** multiplied by actual direct costs	284,415.34	776,612.05	775,359.45
2014-2015 Actual Indirect Costs	317,166.33	842,121.41	842,121.41
2012-2013 Fixed Carry Forward	8,713.93	7,065.25	8,040.95
Total Indirect Costs	308,452.40	835,056.16	834,080.46
Over/(Under) Recovery	-24,037.06	-58,444.11	-58,721.01

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	317,166.33	842,121.41	842,121.41
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-24,037.06	-58,444.11	-58,721.01
Total Projected Indirect 2016-2017 (Numerator)	341,203.39	900,565.52	900,842.42
Direct Costs	6,787,955.49	6,263,000.41	6,263,000.41
Rate for 2016-2017 **	5.03*	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 2016-2017 Indirect Cost Rates
School District 49010
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*** Final ***

St. Ignace Area Schools
W429 PORTAGE ST
SAINT IGNACE, MI 49781

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	114,237.49	656,218.11	656,218.11
2012-2013 Fixed Carry Forward	0.00	32,498.73	32,771.77
Total Indirect Costs	114,237.49	623,719.38	623,446.34
2012-2013 Direct Costs	6,187,200.63	5,645,220.01	5,645,220.01
2014-2015 Rate	1.85*	11.05*	11.04**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,792,565.36	5,291,719.01	5,291,719.01
Indirect costs based on rate ** multiplied by actual direct costs	107,162.46	584,734.95	584,205.78
2014-2015 Actual Indirect Costs	101,578.00	602,424.35	602,424.35
2012-2013 Fixed Carry Forward	0.00	32,498.73	32,771.77
Total Indirect Costs	101,578.00	569,925.62	569,652.58
Over/(Under) Recovery	5,584.46	14,809.33	14,553.20

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	101,578.00	602,424.35	602,424.35
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	5,584.46	14,809.33	14,553.20
Total Projected Indirect 2016-2017 (Numerator)	95,993.54	587,615.02	587,871.15
Direct Costs	5,792,565.36	5,291,719.01	5,291,719.01
Rate for 2016-2017 **	1.66*	11.10*	11.11**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 49020
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*** Final ***

Bois Blanc Pines School District
P.O. Box 876
Pointe Aux Pins, MI 49775

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	6,182.15	13,531.50	13,531.50
2012-2013 Fixed Carry Forward	2,822.78	1,681.25	1,681.25
Total Indirect Costs	3,359.37	11,850.25	11,850.25
2012-2013 Direct Costs	115,856.85	108,507.50	108,507.50
2014-2015 Rate	2.90*	10.92*	10.92**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	122,568.39	113,554.50	113,554.50
Indirect costs based on rate ** multiplied by actual direct costs	3,554.48	12,400.15	12,400.15
2014-2015 Actual Indirect Costs	9,576.09	18,589.98	18,589.98
2012-2013 Fixed Carry Forward	2,822.78	1,681.25	1,681.25
Total Indirect Costs	6,753.31	16,908.73	16,908.73
Over/(Under) Recovery	-3,198.83	-4,508.58	-4,508.58

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	9,576.09	18,589.98	18,589.98
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-3,198.83	-4,508.58	-4,508.58
Total Projected Indirect 2016-2017 (Numerator)	12,774.92	23,098.56	23,098.56
Direct Costs	122,568.39	113,554.50	113,554.50
Rate for 2016-2017 **	10.42*	20.34*	20.34**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 49040
Form R0418

*** Final ***

Les Cheneaux Community Schools
P.O. Box 366
Cedarville, MI 49719

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	174,735.66	488,520.90	488,520.90
2012-2013 Fixed Carry Forward	-7,215.83	0.00	26,981.10
Total Indirect Costs	181,951.49	488,520.90	461,539.80
2012-2013 Direct Costs	2,737,310.32	2,423,525.08	2,423,525.08
2014-2015 Rate	6.65*	20.16*	19.04**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,689,215.90	2,325,039.84	2,325,039.84
Indirect costs based on rate ** multiplied by actual direct costs	178,832.86	348,755.98	442,687.59
2014-2015 Actual Indirect Costs	191,117.32	555,293.38	555,293.38
2012-2013 Fixed Carry Forward	-7,215.83	0.00	26,981.10
Total Indirect Costs	198,333.15	555,293.38	528,312.28
Over/(Under) Recovery	-19,500.29	0.00	-85,624.69

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	191,117.32	555,293.38	555,293.38
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-19,500.29	0.00	-85,624.69
Total Projected Indirect 2016-2017 (Numerator)	210,617.61	555,293.38	640,918.07
Direct Costs	2,689,215.90	2,325,039.84	2,325,039.84
Rate for 2016-2017 **	7.83*	23.88*	27.57**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 49055
Form R0418

*** Final ***

Engadine Consolidated Schools
W13920 MELVILLE ST
ENGADINE, MI 49827

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	99,481.80	506,216.05	506,216.05
2012-2013 Fixed Carry Forward	-6,208.95	0.00	-58,317.51
Total Indirect Costs	105,690.75	506,216.05	564,533.56
2012-2013 Direct Costs	2,590,936.58	2,184,202.33	2,184,202.33
2014-2015 Rate	4.08*	23.18*	25.85**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,651,343.84	2,228,947.50	2,228,947.50
Indirect costs based on rate ** multiplied by actual direct costs	108,174.83	334,342.13	557,236.88
2014-2015 Actual Indirect Costs	106,958.42	529,354.76	529,354.76
2012-2013 Fixed Carry Forward	-6,208.95	0.00	-58,317.51
Total Indirect Costs	113,167.37	529,354.76	587,672.27
Over/(Under) Recovery	-4,992.54	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	106,958.42	529,354.76	529,354.76
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-4,992.54	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	111,950.96	529,354.76	529,354.76
Direct Costs	2,651,343.84	2,228,947.50	2,228,947.50
Rate for 2016-2017 **	4.22*	23.75*	23.75**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 49070
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*** Final ***

Moran Township School District
W1828 GROS CAP RD
SAINT IGNACE, MI 49781

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	60,216.00	144,775.68	144,775.68
2012-2013 Fixed Carry Forward	-17,326.94	0.00	10,564.01
Total Indirect Costs	77,542.94	144,775.68	134,211.67
2012-2013 Direct Costs	1,050,958.12	966,398.44	966,398.44
2014-2015 Rate	7.38*	14.98*	13.89**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,141,241.03	1,051,844.54	1,051,844.54
Indirect costs based on rate ** multiplied by actual direct costs	84,223.59	157,566.31	146,101.21
2014-2015 Actual Indirect Costs	56,544.77	145,941.26	145,941.26
2012-2013 Fixed Carry Forward	-17,326.94	0.00	10,564.01
Total Indirect Costs	73,871.71	145,941.26	135,377.25
Over/(Under) Recovery	10,351.88	11,625.05	10,723.96

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	56,544.77	145,941.26	145,941.26
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	10,351.88	11,625.05	10,723.96
Total Projected Indirect 2016-2017 (Numerator)	46,192.89	134,316.21	135,217.30
Direct Costs	1,141,241.03	1,051,844.54	1,051,844.54
Rate for 2016-2017 **	4.05*	12.77*	12.86**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 49110
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*** Final ***

Mackinac Island Public Schools
P.O. Box 340
Mackinac Island, MI 49757

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	60,188.61	343,586.61	343,586.61
2012-2013 Fixed Carry Forward	-23,193.25	0.00	-169,455.69
Total Indirect Costs	83,381.86	343,586.61	513,042.30
2012-2013 Direct Costs	1,342,709.88	1,059,311.88	1,059,311.88
2014-2015 Rate	6.21*	32.43*	48.43**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,487,879.97	1,066,816.32	1,066,816.32
Indirect costs based on rate ** multiplied by actual direct costs	92,397.35	160,022.45	266,704.08
2014-2015 Actual Indirect Costs	75,760.92	496,824.57	496,824.57
2012-2013 Fixed Carry Forward	-23,193.25	0.00	-169,455.69
Total Indirect Costs	98,954.17	496,824.57	666,280.26
Over/(Under) Recovery	-6,556.82	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	75,760.92	496,824.57	496,824.57
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-6,556.82	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	82,317.74	496,824.57	496,824.57
Direct Costs	1,487,879.97	1,066,816.32	1,066,816.32
Rate for 2016-2017 **	5.53*	46.57*	46.57**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 49901
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*** Final ***

Three Lakes Academy
W17540 Main Street
CURTIS, MI 49820

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	60,292.44	133,258.30	133,258.30
2012-2013 Fixed Carry Forward	-12,814.02	0.00	-18,235.53
Total Indirect Costs	73,106.46	133,258.30	151,493.83
2012-2013 Direct Costs	758,441.23	685,475.37	685,475.37
2014-2015 Rate	9.64*	19.44*	22.10**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	827,948.52	739,405.20	739,405.20
Indirect costs based on rate ** multiplied by actual direct costs	79,814.24	110,910.78	163,408.55
2014-2015 Actual Indirect Costs	73,391.12	161,934.44	161,934.44
2012-2013 Fixed Carry Forward	-12,814.02	0.00	-18,235.53
Total Indirect Costs	86,205.14	161,934.44	180,169.97
Over/(Under) Recovery	-6,390.90	0.00	-16,761.42

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	73,391.12	161,934.44	161,934.44
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-6,390.90	0.00	-16,761.42
Total Projected Indirect 2016-2017 (Numerator)	79,782.02	161,934.44	178,695.86
Direct Costs	827,948.52	739,405.20	739,405.20
Rate for 2016-2017 **	9.64*	21.90*	24.17**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 50000
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*** Final ***

Macomb ISD
44001 GARFIELD RD
CLINTON TOWNSHIP, MI 48038

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	2,735,782.89	10,003,291.62	10,003,291.62
2012-2013 Fixed Carry Forward	2,385,913.66	835,105.50	835,105.50
Total Indirect Costs	349,869.23	9,168,186.12	9,168,186.12
2012-2013 Direct Costs	100,003,045.84	92,735,537.11	92,735,537.11
2014-2015 Rate	0.35*	9.89*	9.89**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	109,350,607.28	102,392,890.15	102,392,890.15
Indirect costs based on rate ** multiplied by actual direct costs	382,727.13	10,126,656.84	10,126,656.84
2014-2015 Actual Indirect Costs	3,824,730.84	10,782,447.97	10,782,447.97
2012-2013 Fixed Carry Forward	2,385,913.66	835,105.50	835,105.50
Total Indirect Costs	1,438,817.18	9,947,342.47	9,947,342.47
Over/(Under) Recovery	-1,056,090.05	179,314.37	179,314.37

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	3,824,730.84	10,782,447.97	10,782,447.97
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-1,056,090.05	179,314.37	179,314.37
Total Projected Indirect 2016-2017 (Numerator)	4,880,820.89	10,603,133.60	10,603,133.60
Direct Costs	109,350,607.28	102,392,890.15	102,392,890.15
Rate for 2016-2017 **	4.46*	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 2016-2017 Indirect Cost Rates
School District 50010
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*** Final ***

Center Line Public Schools
26400 Arsenal
Center Line, MI 48015

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,093,287.80	4,531,709.89	4,531,709.89
2012-2013 Fixed Carry Forward	-61,174.96	0.00	150,208.32
Total Indirect Costs	1,154,462.76	4,531,709.89	4,381,501.57
2012-2013 Direct Costs	29,608,315.05	26,169,892.96	26,169,892.96
2014-2015 Rate	3.90*	17.32*	16.74**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	31,389,064.98	27,926,498.70	27,926,498.70
Indirect costs based on rate ** multiplied by actual direct costs	1,224,173.53	4,188,974.81	4,674,895.88
2014-2015 Actual Indirect Costs	1,109,786.01	4,572,352.29	4,572,352.29
2012-2013 Fixed Carry Forward	-61,174.96	0.00	150,208.32
Total Indirect Costs	1,170,960.97	4,572,352.29	4,422,143.97
Over/(Under) Recovery	53,212.56	0.00	252,751.91

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,109,786.01	4,572,352.29	4,572,352.29
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	53,212.56	0.00	252,751.91
Total Projected Indirect 2016-2017 (Numerator)	1,056,573.45	4,572,352.29	4,319,600.38
Direct Costs	31,389,064.98	27,926,498.70	27,926,498.70
Rate for 2016-2017 **	3.37*	16.37*	15.47**

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

Michigan Department of Education
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*** Final ***

East Detroit Public Schools
24685 KELLY RD
EASTPOINTE, MI 48021

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,225,032.10	5,161,357.39	5,161,357.39
2012-2013 Fixed Carry Forward	-368,017.70	0.00	98,240.86
Total Indirect Costs	1,593,049.80	5,161,357.39	5,063,116.53
2012-2013 Direct Costs	31,197,726.79	27,261,401.50	27,261,401.50
2014-2015 Rate	5.11*	18.93*	18.57**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	31,590,455.07	28,754,673.12	28,754,673.12
Indirect costs based on rate ** multiplied by actual direct costs	1,614,272.25	4,313,200.97	5,339,742.80
2014-2015 Actual Indirect Costs	1,009,463.72	3,845,245.67	3,845,245.67
2012-2013 Fixed Carry Forward	-368,017.70	0.00	98,240.86
Total Indirect Costs	1,377,481.42	3,845,245.67	3,747,004.81
Over/(Under) Recovery	236,790.83	0.00	1,592,737.99

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,009,463.72	3,845,245.67	3,845,245.67
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	236,790.83	0.00	1,592,737.99
Total Projected Indirect 2016-2017 (Numerator)	772,672.89	3,845,245.67	2,252,507.68
Direct Costs	31,590,455.07	28,754,673.12	28,754,673.12
Rate for 2016-2017 **	2.45*	13.37*	7.83**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 50030
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*** Final ***

Roseville Community Schools
18975 CHURCH ST
ROSEVILLE, MI 48066

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	2,159,656.77	7,125,601.79	7,125,601.79
2012-2013 Fixed Carry Forward	97,854.03	0.00	753,769.00
Total Indirect Costs	2,061,802.74	7,125,601.79	6,371,832.79
2012-2013 Direct Costs	48,850,546.54	43,884,601.52	43,884,601.52
2014-2015 Rate	4.22*	16.24*	14.52**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	50,008,542.82	44,960,689.94	44,960,689.94
Indirect costs based on rate ** multiplied by actual direct costs	2,110,360.51	6,744,103.49	6,528,292.18
2014-2015 Actual Indirect Costs	2,096,448.16	7,144,301.04	7,144,301.04
2012-2013 Fixed Carry Forward	97,854.03	0.00	753,769.00
Total Indirect Costs	1,998,594.13	7,144,301.04	6,390,532.04
Over/(Under) Recovery	111,766.38	0.00	137,760.14

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	2,096,448.16	7,144,301.04	7,144,301.04
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	111,766.38	0.00	137,760.14
Total Projected Indirect 2016-2017 (Numerator)	1,984,681.78	7,144,301.04	7,006,540.90
Direct Costs	50,008,542.82	44,960,689.94	44,960,689.94
Rate for 2016-2017 **	3.97*	15.89*	15.58**

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

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School District 50040
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*** Final ***

Anchor Bay School District
5201 COUNTY LINE RD
CASCO, MI 48064

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	953,487.80	5,851,524.33	5,851,524.33
2012-2013 Fixed Carry Forward	41,865.08	739,557.69	781,331.55
Total Indirect Costs	911,622.72	5,111,966.64	5,070,192.78
2012-2013 Direct Costs	51,809,652.32	46,911,615.79	46,911,615.79
2014-2015 Rate	1.76*	10.90*	10.81**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	54,591,454.57	49,560,248.16	49,560,248.16
Indirect costs based on rate ** multiplied by actual direct costs	960,809.60	5,402,067.05	5,357,462.83
2014-2015 Actual Indirect Costs	748,979.04	5,780,185.45	5,780,185.45
2012-2013 Fixed Carry Forward	41,865.08	739,557.69	781,331.55
Total Indirect Costs	707,113.96	5,040,627.76	4,998,853.90
Over/(Under) Recovery	253,695.64	361,439.29	358,608.93

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	748,979.04	5,780,185.45	5,780,185.45
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	253,695.64	361,439.29	358,608.93
Total Projected Indirect 2016-2017 (Numerator)	495,283.40	5,418,746.16	5,421,576.52
Direct Costs	54,591,454.57	49,560,248.16	49,560,248.16
Rate for 2016-2017 **	0.91*	10.93*	10.94**

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

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Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
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*** Final ***

Armada Area Schools
74500 BURK ST
ARMADA, MI 48005

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	612,999.69	2,401,491.99	2,401,491.99
2012-2013 Fixed Carry Forward	180,969.87	0.00	180,066.56
Total Indirect Costs	432,029.82	2,401,491.99	2,221,425.43
2012-2013 Direct Costs	16,013,491.77	14,308,151.85	14,308,151.85
2014-2015 Rate	2.70*	16.78*	15.53**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	16,167,734.47	14,809,155.01	14,809,155.01
Indirect costs based on rate ** multiplied by actual direct costs	436,528.83	2,221,373.25	2,299,861.77
2014-2015 Actual Indirect Costs	617,279.37	1,975,858.83	1,975,858.83
2012-2013 Fixed Carry Forward	180,969.87	0.00	180,066.56
Total Indirect Costs	436,309.50	1,975,858.83	1,795,792.27
Over/(Under) Recovery	219.33	0.00	504,069.50

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	617,279.37	1,975,858.83	1,975,858.83
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	219.33	0.00	504,069.50
Total Projected Indirect 2016-2017 (Numerator)	617,060.04	1,975,858.83	1,471,789.33
Direct Costs	16,167,734.47	14,809,155.01	14,809,155.01
Rate for 2016-2017 **	3.82*	13.34*	9.94**

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

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*** Final ***

Clintondale Community Schools
35100 LITTLE MACK AVE
CLINTON TOWNSHIP, MI 48035

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	774,611.63	2,893,262.48	2,893,262.48
2012-2013 Fixed Carry Forward	28,213.54	802,997.50	876,135.18
Total Indirect Costs	746,398.09	2,090,264.98	2,017,127.30
2012-2013 Direct Costs	28,130,332.59	26,011,681.74	26,011,681.74
2014-2015 Rate	2.65*	8.04*	7.75**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	26,556,465.23	24,399,171.65	24,399,171.65
Indirect costs based on rate ** multiplied by actual direct costs	703,746.33	1,961,693.40	1,890,935.80
2014-2015 Actual Indirect Costs	803,401.47	2,960,695.05	2,960,695.05
2012-2013 Fixed Carry Forward	28,213.54	802,997.50	876,135.18
Total Indirect Costs	775,187.93	2,157,697.55	2,084,559.87
Over/(Under) Recovery	-71,441.60	-196,004.15	-193,624.07

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	803,401.47	2,960,695.05	2,960,695.05
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-71,441.60	-196,004.15	-193,624.07
Total Projected Indirect 2016-2017 (Numerator)	874,843.07	3,156,699.20	3,154,319.12
Direct Costs	26,556,465.23	24,399,171.65	24,399,171.65
Rate for 2016-2017 **	3.29*	12.94*	12.93**

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

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*** Final ***

Chippewa Valley Schools
19120 CASS AVE
CLINTON TOWNSHIP, MI 48038

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	4,306,761.43	13,856,636.03	13,856,636.03
2012-2013 Fixed Carry Forward	-255,352.33	682,759.77	540,865.85
Total Indirect Costs	4,562,113.76	13,173,876.26	13,315,770.18
2012-2013 Direct Costs	135,323,194.69	125,773,320.09	125,773,320.09
2014-2015 Rate	3.37*	10.47*	10.59**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	142,445,813.73	132,299,371.49	132,299,371.49
Indirect costs based on rate ** multiplied by actual direct costs	4,800,423.92	13,851,744.20	14,010,503.44
2014-2015 Actual Indirect Costs	4,636,028.66	14,782,470.90	14,782,470.90
2012-2013 Fixed Carry Forward	-255,352.33	682,759.77	540,865.85
Total Indirect Costs	4,891,380.99	14,099,711.13	14,241,605.05
Over/(Under) Recovery	-90,957.07	-247,966.93	-231,101.61

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	4,636,028.66	14,782,470.90	14,782,470.90
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-90,957.07	-247,966.93	-231,101.61
Total Projected Indirect 2016-2017 (Numerator)	4,726,985.73	15,030,437.83	15,013,572.51
Direct Costs	142,445,813.73	132,299,371.49	132,299,371.49
Rate for 2016-2017 **	3.32*	11.36*	11.35**

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

Michigan Department of Education
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*** Final ***

Fitzgerald Public Schools
23200 RYAN RD
WARREN, MI 48091

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,098,491.45	3,950,496.98	3,950,496.98
2012-2013 Fixed Carry Forward	59,507.58	0.00	978,574.67
Total Indirect Costs	1,038,983.87	3,950,496.98	2,971,922.31
2012-2013 Direct Costs	29,631,973.96	26,779,968.43	26,779,968.43
2014-2015 Rate	3.51*	14.75*	11.10**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	28,089,932.77	25,355,875.17	25,355,875.17
Indirect costs based on rate ** multiplied by actual direct costs	985,956.64	3,739,991.59	2,814,502.14
2014-2015 Actual Indirect Costs	1,140,354.12	3,874,411.72	3,874,411.72
2012-2013 Fixed Carry Forward	59,507.58	0.00	978,574.67
Total Indirect Costs	1,080,846.54	3,874,411.72	2,895,837.05
Over/(Under) Recovery	-94,889.90	-134,420.13	-81,334.91

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,140,354.12	3,874,411.72	3,874,411.72
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-94,889.90	-134,420.13	-81,334.91
Total Projected Indirect 2016-2017 (Numerator)	1,235,244.02	4,008,831.85	3,955,746.63
Direct Costs	28,089,932.77	25,355,875.17	25,355,875.17
Rate for 2016-2017 **	4.40*	15.81*	15.60**

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

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*** Final ***

Fraser Public Schools
33466 GARFIELD RD
FRASER, MI 48026

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,489,505.24	5,837,377.33	5,837,377.33
2012-2013 Fixed Carry Forward	-81,522.19	40,573.12	38,394.75
Total Indirect Costs	1,571,027.43	5,796,804.21	5,798,982.58
2012-2013 Direct Costs	49,273,244.76	44,925,372.67	44,925,372.67
2014-2015 Rate	3.19*	12.90*	12.91**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	50,849,701.20	46,151,796.53	46,151,796.53
Indirect costs based on rate ** multiplied by actual direct costs	1,622,105.47	5,953,581.75	5,958,196.93
2014-2015 Actual Indirect Costs	1,635,418.93	6,333,323.60	6,333,323.60
2012-2013 Fixed Carry Forward	-81,522.19	40,573.12	38,394.75
Total Indirect Costs	1,716,941.12	6,292,750.48	6,294,928.85
Over/(Under) Recovery	-94,835.65	-339,168.73	-336,731.92

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,635,418.93	6,333,323.60	6,333,323.60
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-94,835.65	-339,168.73	-336,731.92
Total Projected Indirect 2016-2017 (Numerator)	1,730,254.58	6,672,492.33	6,670,055.52
Direct Costs	50,849,701.20	46,151,796.53	46,151,796.53
Rate for 2016-2017 **	3.40*	14.46*	14.45**

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

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*** Final ***

Lake Shore Public Schools (Macomb)
28850 HARPER AVE
SAINT CLAIR SHORES, MI 48081

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,412,389.88	5,010,926.80	5,010,926.80
2012-2013 Fixed Carry Forward	-195,278.68	0.00	519,756.04
Total Indirect Costs	1,607,668.56	5,010,926.80	4,491,170.76
2012-2013 Direct Costs	39,846,325.07	36,247,788.15	36,247,788.15
2014-2015 Rate	4.03*	13.82*	12.39**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	40,816,611.22	36,951,512.85	36,951,512.85
Indirect costs based on rate ** multiplied by actual direct costs	1,644,909.43	5,106,699.08	4,578,292.44
2014-2015 Actual Indirect Costs	1,545,244.25	5,410,342.62	5,410,342.62
2012-2013 Fixed Carry Forward	-195,278.68	0.00	519,756.04
Total Indirect Costs	1,740,522.93	5,410,342.62	4,890,586.58
Over/(Under) Recovery	-95,613.50	-303,643.54	-312,294.14

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,545,244.25	5,410,342.62	5,410,342.62
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-95,613.50	-303,643.54	-312,294.14
Total Projected Indirect 2016-2017 (Numerator)	1,640,857.75	5,713,986.16	5,722,636.76
Direct Costs	40,816,611.22	36,951,512.85	36,951,512.85
Rate for 2016-2017 **	4.02*	15.46*	15.49**

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

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*** Final ***

Lakeview Public Schools (Macomb)
27575 Harper Ave
SAINT CLAIR SHORES, MI 48081

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	763,760.19	3,636,698.53	3,636,698.53
2012-2013 Fixed Carry Forward	7,067.70	208,468.30	116,564.30
Total Indirect Costs	756,692.49	3,428,230.23	3,520,134.23
2012-2013 Direct Costs	33,412,456.95	31,936,601.61	31,936,601.61
2014-2015 Rate	2.26*	10.73*	11.02**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	39,821,874.72	36,718,930.46	36,718,930.46
Indirect costs based on rate ** multiplied by actual direct costs	899,974.37	3,939,941.24	4,046,426.14
2014-2015 Actual Indirect Costs	730,539.38	3,833,483.64	3,833,483.64
2012-2013 Fixed Carry Forward	7,067.70	208,468.30	116,564.30
Total Indirect Costs	723,471.68	3,625,015.34	3,716,919.34
Over/(Under) Recovery	176,502.69	314,925.90	329,506.80

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	730,539.38	3,833,483.64	3,833,483.64
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	176,502.69	314,925.90	329,506.80
Total Projected Indirect 2016-2017 (Numerator)	554,036.69	3,518,557.74	3,503,976.84
Direct Costs	39,821,874.72	36,718,930.46	36,718,930.46
Rate for 2016-2017 **	1.39*	9.58*	9.54**

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

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*** Final ***

L'Anse Creuse Public Schools
24076 F.V. Pankow Blvd.
Clinton Township, MI 48036

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	4,092,240.42	13,756,780.86	13,756,780.86
2012-2013 Fixed Carry Forward	284,349.89	141,181.72	175,084.35
Total Indirect Costs	3,807,890.53	13,615,599.14	13,581,696.51
2012-2013 Direct Costs	107,262,592.29	97,598,051.85	97,598,051.85
2014-2015 Rate	3.55*	13.95*	13.92**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	109,354,257.53	99,888,551.65	99,888,551.65
Indirect costs based on rate ** multiplied by actual direct costs	3,882,076.14	13,934,452.96	13,904,486.39
2014-2015 Actual Indirect Costs	3,276,830.19	12,742,536.07	12,742,536.07
2012-2013 Fixed Carry Forward	284,349.89	141,181.72	175,084.35
Total Indirect Costs	2,992,480.30	12,601,354.35	12,567,451.72
Over/(Under) Recovery	889,595.84	1,333,098.61	1,337,034.67

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	3,276,830.19	12,742,536.07	12,742,536.07
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	889,595.84	1,333,098.61	1,337,034.67
Total Projected Indirect 2016-2017 (Numerator)	2,387,234.35	11,409,437.46	11,405,501.40
Direct Costs	109,354,257.53	99,888,551.65	99,888,551.65
Rate for 2016-2017 **	2.18*	11.42*	11.42**

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

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*** Final ***

Mount Clemens Community School District
167 CASS AVE
MOUNT CLEMENS, MI 48043

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	668,946.12	2,441,390.30	2,441,390.30
2012-2013 Fixed Carry Forward	-126,049.37	-237,229.23	-168,615.50
Total Indirect Costs	794,995.49	2,678,619.53	2,610,005.80
2012-2013 Direct Costs	17,261,980.85	15,489,536.67	15,489,536.67
2014-2015 Rate	4.61*	17.29*	16.85**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	12,805,942.05	10,943,133.55	10,943,133.55
Indirect costs based on rate ** multiplied by actual direct costs	590,353.93	1,641,470.03	1,843,918.00
2014-2015 Actual Indirect Costs	620,810.27	2,483,618.77	2,483,618.77
2012-2013 Fixed Carry Forward	-126,049.37	-237,229.23	-168,615.50
Total Indirect Costs	746,859.64	2,720,848.00	2,652,234.27
Over/(Under) Recovery	-156,505.71	0.00	-808,316.27

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	620,810.27	2,483,618.77	2,483,618.77
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-156,505.71	0.00	-808,316.27
Total Projected Indirect 2016-2017 (Numerator)	777,315.98	2,483,618.77	3,291,935.04
Direct Costs	12,805,942.05	10,943,133.55	10,943,133.55
Rate for 2016-2017 **	6.07*	22.70*	30.08**

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

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*** Final ***

New Haven Community Schools
P.O. Box 482000
New Haven, MI 48048

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	284,678.60	1,650,197.73	1,650,197.73
2012-2013 Fixed Carry Forward	61,965.74	-103,282.40	-100,134.56
Total Indirect Costs	222,712.86	1,753,480.13	1,750,332.29
2012-2013 Direct Costs	11,831,793.37	10,466,274.24	10,466,274.24
2014-2015 Rate	1.88*	16.75*	16.72**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	12,245,070.22	10,875,362.08	10,875,362.08
Indirect costs based on rate ** multiplied by actual direct costs	230,207.32	1,631,304.31	1,818,360.54
2014-2015 Actual Indirect Costs	245,753.61	1,615,461.75	1,615,461.75
2012-2013 Fixed Carry Forward	61,965.74	-103,282.40	-100,134.56
Total Indirect Costs	183,787.87	1,718,744.15	1,715,596.31
Over/(Under) Recovery	46,419.45	0.00	102,764.23

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	245,753.61	1,615,461.75	1,615,461.75
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	46,419.45	0.00	102,764.23
Total Projected Indirect 2016-2017 (Numerator)	199,334.16	1,615,461.75	1,512,697.52
Direct Costs	12,245,070.22	10,875,362.08	10,875,362.08
Rate for 2016-2017 **	1.63*	14.85*	13.91**

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

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Richmond Community Schools
35276 Division Rd
Richmond, MI 48062

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	400,361.08	1,221,451.71	1,221,451.71
2012-2013 Fixed Carry Forward	52,387.87	235,879.50	236,047.80
Total Indirect Costs	347,973.21	985,572.21	985,403.91
2012-2013 Direct Costs	12,574,787.01	11,753,696.38	11,753,696.38
2014-2015 Rate	2.77*	8.39*	8.38**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	13,414,829.13	12,398,565.27	12,398,565.27
Indirect costs based on rate ** multiplied by actual direct costs	371,590.77	1,040,239.63	1,038,999.77
2014-2015 Actual Indirect Costs	449,776.14	1,466,040.00	1,466,040.00
2012-2013 Fixed Carry Forward	52,387.87	235,879.50	236,047.80
Total Indirect Costs	397,388.27	1,230,160.50	1,229,992.20
Over/(Under) Recovery	-25,797.50	-189,920.87	-190,992.43

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	449,776.14	1,466,040.00	1,466,040.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-25,797.50	-189,920.87	-190,992.43
Total Projected Indirect 2016-2017 (Numerator)	475,573.64	1,655,960.87	1,657,032.43
Direct Costs	13,414,829.13	12,398,565.27	12,398,565.27
Rate for 2016-2017 **	3.55*	13.36*	13.36**

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

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Romeo Community Schools
316 NORTH MAIN ST
ROMEO, MI 48065

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,111,170.32	6,138,238.15	6,138,238.15
2012-2013 Fixed Carry Forward	109,790.79	29,787.82	26,451.79
Total Indirect Costs	1,001,379.53	6,108,450.33	6,111,786.36
2012-2013 Direct Costs	48,129,974.65	43,102,906.82	43,102,906.82
2014-2015 Rate	2.08*	14.17*	14.18**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	50,440,889.03	45,632,571.64	45,632,571.64
Indirect costs based on rate ** multiplied by actual direct costs	1,049,170.49	6,466,135.40	6,470,698.66
2014-2015 Actual Indirect Costs	972,423.60	5,780,740.99	5,780,740.99
2012-2013 Fixed Carry Forward	109,790.79	29,787.82	26,451.79
Total Indirect Costs	862,632.81	5,750,953.17	5,754,289.20
Over/(Under) Recovery	186,537.68	715,182.23	716,409.46

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	972,423.60	5,780,740.99	5,780,740.99
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	186,537.68	715,182.23	716,409.46
Total Projected Indirect 2016-2017 (Numerator)	785,885.92	5,065,558.76	5,064,331.53
Direct Costs	50,440,889.03	45,632,571.64	45,632,571.64
Rate for 2016-2017 **	1.56*	11.10*	11.10**

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

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South Lake Schools
23101 STADIUM DR
SAINT CLAIR SHORES, MI 48080

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	275,737.52	2,065,323.93	2,065,323.93
2012-2013 Fixed Carry Forward	43,487.96	408,691.42	442,626.04
Total Indirect Costs	232,249.56	1,656,632.51	1,622,697.89
2012-2013 Direct Costs	22,337,886.66	20,548,300.25	20,548,300.25
2014-2015 Rate	1.04*	8.06*	7.90**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	21,588,074.11	19,591,421.52	19,591,421.52
Indirect costs based on rate ** multiplied by actual direct costs	224,515.97	1,579,068.57	1,547,722.30
2014-2015 Actual Indirect Costs	263,050.34	2,259,702.93	2,259,702.93
2012-2013 Fixed Carry Forward	43,487.96	408,691.42	442,626.04
Total Indirect Costs	219,562.38	1,851,011.51	1,817,076.89
Over/(Under) Recovery	4,953.59	-271,942.94	-269,354.59

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	263,050.34	2,259,702.93	2,259,702.93
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	4,953.59	-271,942.94	-269,354.59
Total Projected Indirect 2016-2017 (Numerator)	258,096.75	2,531,645.87	2,529,057.52
Direct Costs	21,588,074.11	19,591,421.52	19,591,421.52
Rate for 2016-2017 **	1.20*	12.92*	12.91**

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

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Utica Community Schools
11303 GREENDALE DR
STERLING HEIGHTS, MI 48312

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	4,390,600.39	22,130,019.51	22,130,019.51
2012-2013 Fixed Carry Forward	-167,909.33	2,717,443.01	2,722,098.81
Total Indirect Costs	4,558,509.72	19,412,576.50	19,407,920.70
2012-2013 Direct Costs	245,983,785.14	233,492,481.02	233,492,481.02
2014-2015 Rate	1.85*	8.31*	8.31**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	262,984,623.43	250,150,940.75	250,150,940.75
Indirect costs based on rate ** multiplied by actual direct costs	4,865,215.53	20,787,543.18	20,787,543.18
2014-2015 Actual Indirect Costs	4,990,921.75	23,346,702.43	23,346,702.43
2012-2013 Fixed Carry Forward	-167,909.33	2,717,443.01	2,722,098.81
Total Indirect Costs	5,158,831.08	20,629,259.42	20,624,603.62
Over/(Under) Recovery	-293,615.55	158,283.76	162,939.56

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	4,990,921.75	23,346,702.43	23,346,702.43
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-293,615.55	158,283.76	162,939.56
Total Projected Indirect 2016-2017 (Numerator)	5,284,537.30	23,188,418.67	23,183,762.87
Direct Costs	262,984,623.43	250,150,940.75	250,150,940.75
Rate for 2016-2017 **	2.01*	9.27*	9.27**

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

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Van Dyke Public Schools
23500 MAC ARTHUR BLVD
WARREN, MI 48089

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	983,139.76	4,343,309.17	4,343,309.17
2012-2013 Fixed Carry Forward	21,964.81	0.00	-292,047.11
Total Indirect Costs	961,174.95	4,343,309.17	4,635,356.28
2012-2013 Direct Costs	29,610,367.37	26,250,197.96	26,250,197.96
2014-2015 Rate	3.25*	16.55*	17.66**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	28,286,914.95	25,573,278.54	25,573,278.54
Indirect costs based on rate ** multiplied by actual direct costs	919,324.74	3,835,991.78	4,516,240.99
2014-2015 Actual Indirect Costs	986,015.38	3,699,651.79	3,699,651.79
2012-2013 Fixed Carry Forward	21,964.81	0.00	-292,047.11
Total Indirect Costs	964,050.57	3,699,651.79	3,991,698.90
Over/(Under) Recovery	-44,725.83	0.00	524,542.09

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	986,015.38	3,699,651.79	3,699,651.79
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-44,725.83	0.00	524,542.09
Total Projected Indirect 2016-2017 (Numerator)	1,030,741.21	3,699,651.79	3,175,109.70
Direct Costs	28,286,914.95	25,573,278.54	25,573,278.54
Rate for 2016-2017 **	3.64*	14.47*	12.42**

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

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Warren Consolidated Schools
31300 ANITA DRIVE
WARREN, MI 48093

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	5,293,921.15	21,209,059.64	21,209,059.64
2012-2013 Fixed Carry Forward	318,554.21	0.00	2,045,929.74
Total Indirect Costs	4,975,366.94	21,209,059.64	19,163,129.90
2012-2013 Direct Costs	168,371,308.86	152,456,170.37	152,456,170.37
2014-2015 Rate	2.95*	13.91*	12.57**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	161,060,152.57	145,190,307.59	145,190,307.59
Indirect costs based on rate ** multiplied by actual direct costs	4,751,274.50	20,195,971.79	18,250,421.66
2014-2015 Actual Indirect Costs	4,947,601.48	20,817,446.46	20,817,446.46
2012-2013 Fixed Carry Forward	318,554.21	0.00	2,045,929.74
Total Indirect Costs	4,629,047.27	20,817,446.46	18,771,516.72
Over/(Under) Recovery	122,227.23	-621,474.67	-521,095.06

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	4,947,601.48	20,817,446.46	20,817,446.46
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	122,227.23	-621,474.67	-521,095.06
Total Projected Indirect 2016-2017 (Numerator)	4,825,374.25	21,438,921.13	21,338,541.52
Direct Costs	161,060,152.57	145,190,307.59	145,190,307.59
Rate for 2016-2017 **	3.00*	14.77*	14.70**

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

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Warren Woods Public Schools
12900 FRAZHO RD
WARREN, MI 48089

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,197,106.83	4,554,288.15	4,554,288.15
2012-2013 Fixed Carry Forward	-15,867.77	220,549.41	212,603.92
Total Indirect Costs	1,212,974.60	4,333,738.74	4,341,684.23
2012-2013 Direct Costs	35,274,544.66	31,917,363.34	31,917,363.34
2014-2015 Rate	3.44*	13.58*	13.60**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	35,491,535.90	32,015,234.71	32,015,234.71
Indirect costs based on rate ** multiplied by actual direct costs	1,220,908.83	4,347,668.87	4,354,071.92
2014-2015 Actual Indirect Costs	1,190,826.06	4,667,127.25	4,667,127.25
2012-2013 Fixed Carry Forward	-15,867.77	220,549.41	212,603.92
Total Indirect Costs	1,206,693.83	4,446,577.84	4,454,523.33
Over/(Under) Recovery	14,215.00	-98,908.97	-100,451.41

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,190,826.06	4,667,127.25	4,667,127.25
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	14,215.00	-98,908.97	-100,451.41
Total Projected Indirect 2016-2017 (Numerator)	1,176,611.06	4,766,036.22	4,767,578.66
Direct Costs	35,491,535.90	32,015,234.71	32,015,234.71
Rate for 2016-2017 **	3.32*	14.89*	14.89**

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

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Macomb Academy
39092 GARFIELD RD
CLINTON TOWNSHIP, MI 48038

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	0.00	101,767.20	101,767.20
2012-2013 Fixed Carry Forward	2,734.89	-2,970.32	-2,970.32
Total Indirect Costs	-2,734.89	104,737.52	104,737.52
2012-2013 Direct Costs	1,608,759.04	1,506,991.84	1,506,991.84
2014-2015 Rate	0.00*	6.95*	6.95**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,725,657.40	1,626,083.99	1,626,083.99
Indirect costs based on rate ** multiplied by actual direct costs	0.00	113,012.84	113,012.84
2014-2015 Actual Indirect Costs	0.00	99,573.41	99,573.41
2012-2013 Fixed Carry Forward	2,734.89	-2,970.32	-2,970.32
Total Indirect Costs	-2,734.89	102,543.73	102,543.73
Over/(Under) Recovery	0.00	10,469.11	10,469.11

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	0.00	99,573.41	99,573.41
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	10,469.11	10,469.11
Total Projected Indirect 2016-2017 (Numerator)	0.00	89,104.30	89,104.30
Direct Costs	1,725,657.40	1,626,083.99	1,626,083.99
Rate for 2016-2017 **	0.00*	5.48*	5.48**

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

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Conner Creek Academy East
16911 EASTLAND ST
ROSEVILLE, MI 48066

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	114,420.15	955,010.59	955,010.59
2012-2013 Fixed Carry Forward	-18,625.62	-58,679.53	-84,882.72
Total Indirect Costs	133,045.77	1,013,690.12	1,039,893.31
2012-2013 Direct Costs	8,187,566.32	7,346,975.88	7,346,975.88
2014-2015 Rate	1.62*	13.80*	14.15**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	7,375,023.00	6,517,434.00	6,517,434.00
Indirect costs based on rate ** multiplied by actual direct costs	119,475.37	899,405.89	922,216.91
2014-2015 Actual Indirect Costs	143,873.00	1,001,462.00	1,001,462.00
2012-2013 Fixed Carry Forward	-18,625.62	-58,679.53	-84,882.72
Total Indirect Costs	162,498.62	1,060,141.53	1,086,344.72
Over/(Under) Recovery	-43,023.25	-160,735.64	-164,127.81

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	143,873.00	1,001,462.00	1,001,462.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-43,023.25	-160,735.64	-164,127.81
Total Projected Indirect 2016-2017 (Numerator)	186,896.25	1,162,197.64	1,165,589.81
Direct Costs	7,375,023.00	6,517,434.00	6,517,434.00
Rate for 2016-2017 **	2.53*	17.83*	17.88**

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

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Huron Academy
11401 METROPOLITAN PKWY
STERLING HEIGHTS, MI 48312

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	307,793.00	801,390.00	801,390.00
2012-2013 Fixed Carry Forward	6,714.01	0.00	0.00
Total Indirect Costs	301,078.99	801,390.00	801,390.00
2012-2013 Direct Costs	3,844,897.00	3,351,300.00	3,351,300.00
2014-2015 Rate	7.83*	23.91*	23.91**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,850,175.00	3,291,559.00	3,291,559.00
Indirect costs based on rate ** multiplied by actual direct costs	301,468.70	493,733.85	787,011.76
2014-2015 Actual Indirect Costs	69,716.00	628,332.00	628,332.00
2012-2013 Fixed Carry Forward	6,714.01	0.00	0.00
Total Indirect Costs	63,001.99	628,332.00	628,332.00
Over/(Under) Recovery	238,466.71	0.00	158,679.76

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	69,716.00	628,332.00	628,332.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	238,466.71	0.00	158,679.76
Total Projected Indirect 2016-2017 (Numerator)	-168,750.71	628,332.00	469,652.24
Direct Costs	3,850,175.00	3,291,559.00	3,291,559.00
Rate for 2016-2017 **	0.00*	19.09*	14.27**

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

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Global Preparatory Academy
26200 Ridgemont
Roseville, MI 48066

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	41,224.18	328,818.08	328,818.08
2012-2013 Fixed Carry Forward	-6,238.25	0.00	0.00
Total Indirect Costs	47,462.43	328,818.08	328,818.08
2012-2013 Direct Costs	2,184,012.83	1,896,418.93	1,896,418.93
2014-2015 Rate	2.17*	17.34*	17.34**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,045,570.68	1,778,134.57	1,778,134.57
Indirect costs based on rate ** multiplied by actual direct costs	44,388.88	266,720.19	308,328.53
2014-2015 Actual Indirect Costs	48,031.65	315,467.76	315,467.76
2012-2013 Fixed Carry Forward	-6,238.25	0.00	0.00
Total Indirect Costs	54,269.90	315,467.76	315,467.76
Over/(Under) Recovery	-9,881.02	0.00	-7,139.23

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	48,031.65	315,467.76	315,467.76
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-9,881.02	0.00	-7,139.23
Total Projected Indirect 2016-2017 (Numerator)	57,912.67	315,467.76	322,606.99
Direct Costs	2,045,570.68	1,778,134.57	1,778,134.57
Rate for 2016-2017 **	2.83*	17.74*	18.14**

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

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Arts Academy in the Woods
32101 Caroline
Fraser, MI 48026

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	8,300.20	212,642.29	212,642.29
2012-2013 Fixed Carry Forward	-562.40	3,097.49	3,097.49
Total Indirect Costs	8,862.60	209,544.80	209,544.80
2012-2013 Direct Costs	2,055,644.33	1,851,302.24	1,851,302.24
2014-2015 Rate	0.43*	11.32*	11.32**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,676,705.52	2,420,656.95	2,420,656.95
Indirect costs based on rate ** multiplied by actual direct costs	11,509.83	274,018.37	274,018.37
2014-2015 Actual Indirect Costs	10,235.53	266,284.10	266,284.10
2012-2013 Fixed Carry Forward	-562.40	3,097.49	3,097.49
Total Indirect Costs	10,797.93	263,186.61	263,186.61
Over/(Under) Recovery	711.90	10,831.76	10,831.76

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	10,235.53	266,284.10	266,284.10
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	711.90	10,831.76	10,831.76
Total Projected Indirect 2016-2017 (Numerator)	9,523.63	255,452.34	255,452.34
Direct Costs	2,676,705.52	2,420,656.95	2,420,656.95
Rate for 2016-2017 **	0.36*	10.55*	10.55**

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

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Merritt Academy
59900 HAVENRIDGE RD
NEW HAVEN, MI 48048

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	35,279.00	360,366.57	360,366.57
2012-2013 Fixed Carry Forward	2,706.41	70,494.94	70,494.94
Total Indirect Costs	32,572.59	289,871.63	289,871.63
2012-2013 Direct Costs	3,550,037.90	3,224,950.33	3,224,950.33
2014-2015 Rate	0.92*	8.99*	8.99**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,441,946.38	4,116,433.68	4,116,433.68
Indirect costs based on rate ** multiplied by actual direct costs	40,865.91	370,067.39	370,067.39
2014-2015 Actual Indirect Costs	26,830.80	352,343.50	352,343.50
2012-2013 Fixed Carry Forward	2,706.41	70,494.94	70,494.94
Total Indirect Costs	24,124.39	281,848.56	281,848.56
Over/(Under) Recovery	16,741.52	88,218.83	88,218.83

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	26,830.80	352,343.50	352,343.50
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	16,741.52	88,218.83	88,218.83
Total Projected Indirect 2016-2017 (Numerator)	10,089.28	264,124.67	264,124.67
Direct Costs	4,441,946.38	4,116,433.68	4,116,433.68
Rate for 2016-2017 **	0.23*	6.42*	6.42**

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

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School District 50908
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*** Final ***

Mt. Clemens Montessori Academy
1070 HAMPTON RD
MOUNT CLEMENS, MI 48043

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	2,951.00	756,875.00	756,875.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	2,951.00	756,875.00	756,875.00
2012-2013 Direct Costs	2,703,425.01	1,949,501.01	1,949,501.01
2014-2015 Rate	0.11*	38.82*	38.82**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,775,958.00	2,027,392.00	2,027,392.00
Indirect costs based on rate ** multiplied by actual direct costs	3,053.55	304,108.80	506,848.00
2014-2015 Actual Indirect Costs	22,092.00	770,658.00	770,658.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	22,092.00	770,658.00	770,658.00
Over/(Under) Recovery	-19,038.45	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	22,092.00	770,658.00	770,658.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-19,038.45	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	41,130.45	770,658.00	770,658.00
Direct Costs	2,775,958.00	2,027,392.00	2,027,392.00
Rate for 2016-2017 **	1.48*	38.01*	38.01**

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

Michigan Department of Education
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*** Final ***

Prevail Academy
353 CASS AVE
MOUNT CLEMENS, MI 48043

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	205,823.00	1,399,230.00	1,399,230.00
2012-2013 Fixed Carry Forward	135,627.30	0.00	0.00
Total Indirect Costs	70,195.70	1,399,230.00	1,399,230.00
2012-2013 Direct Costs	5,229,065.00	4,035,658.00	4,035,658.00
2014-2015 Rate	1.34*	34.67*	34.67**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,863,485.00	4,656,422.00	4,656,422.00
Indirect costs based on rate ** multiplied by actual direct costs	78,570.70	698,463.30	1,164,105.50
2014-2015 Actual Indirect Costs	202,804.00	1,409,867.00	1,409,867.00
2012-2013 Fixed Carry Forward	135,627.30	0.00	0.00
Total Indirect Costs	67,176.70	1,409,867.00	1,409,867.00
Over/(Under) Recovery	11,394.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	202,804.00	1,409,867.00	1,409,867.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	11,394.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	191,410.00	1,409,867.00	1,409,867.00
Direct Costs	5,863,485.00	4,656,422.00	4,656,422.00
Rate for 2016-2017 **	3.26*	30.28*	30.28**

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

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*** Final ***

Academy of Warren
13943 EAST 8 MILE RD
WARREN, MI 48089

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	253,854.78	1,646,136.37	1,646,136.37
2012-2013 Fixed Carry Forward	-220,463.36	0.00	0.00
Total Indirect Costs	474,318.14	1,646,136.37	1,646,136.37
2012-2013 Direct Costs	6,101,613.67	4,709,332.08	4,709,332.08
2014-2015 Rate	7.77*	34.95*	34.95**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,073,383.00	4,341,661.00	4,341,661.00
Indirect costs based on rate ** multiplied by actual direct costs	394,201.86	651,249.15	1,085,415.25
2014-2015 Actual Indirect Costs	88,372.00	820,094.00	820,094.00
2012-2013 Fixed Carry Forward	-220,463.36	0.00	0.00
Total Indirect Costs	308,835.36	820,094.00	820,094.00
Over/(Under) Recovery	85,366.50	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	88,372.00	820,094.00	820,094.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	85,366.50	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	3,005.50	820,094.00	820,094.00
Direct Costs	5,073,383.00	4,341,661.00	4,341,661.00
Rate for 2016-2017 **	0.06*	18.89*	18.89**

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

Michigan Department of Education
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*** Final ***

Reach Charter Academy
25275 CHIPPENDALE ST
ROSEVILLE, MI 48066

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	291,148.00	1,649,660.00	1,649,660.00
2012-2013 Fixed Carry Forward	-56,404.26	0.00	0.00
Total Indirect Costs	347,552.26	1,649,660.00	1,649,660.00
2012-2013 Direct Costs	5,874,568.00	4,516,056.00	4,516,056.00
2014-2015 Rate	5.92*	36.53*	36.53**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,093,065.00	4,698,781.00	4,698,781.00
Indirect costs based on rate ** multiplied by actual direct costs	360,709.45	704,817.15	1,174,695.25
2014-2015 Actual Indirect Costs	302,719.00	1,697,003.00	1,697,003.00
2012-2013 Fixed Carry Forward	-56,404.26	0.00	0.00
Total Indirect Costs	359,123.26	1,697,003.00	1,697,003.00
Over/(Under) Recovery	1,586.19	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	302,719.00	1,697,003.00	1,697,003.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	1,586.19	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	301,132.81	1,697,003.00	1,697,003.00
Direct Costs	6,093,065.00	4,698,781.00	4,698,781.00
Rate for 2016-2017 **	4.94*	36.12*	36.12**

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

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Noor International Academy
37412 DEQUINDRE RD
STERLING HEIGHTS, MI 48310

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	52,477.22	205,288.61	205,288.61
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	52,477.22	205,288.61	205,288.61
2012-2013 Direct Costs	873,461.67	720,650.28	720,650.28
2014-2015 Rate	6.01*	28.49*	28.49**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,513,191.71	1,314,836.38	1,314,836.38
Indirect costs based on rate ** multiplied by actual direct costs	90,942.82	197,225.46	328,709.10
2014-2015 Actual Indirect Costs	30,130.74	228,486.07	228,486.07
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	30,130.74	228,486.07	228,486.07
Over/(Under) Recovery	60,812.08	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	30,130.74	228,486.07	228,486.07
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	60,812.08	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	-30,681.34	228,486.07	228,486.07
Direct Costs	1,513,191.71	1,314,836.38	1,314,836.38
Rate for 2016-2017 **	0.00*	17.38*	17.38**

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

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*** Final ***

Macomb Montessori Academy
14057 East Nine Mile Road
Warren, MI 48089

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,542,785.17	1,317,186.74	1,317,186.74
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	21,719.86	247,318.29	247,318.29
Total Indirect Costs	21,719.86	247,318.29	247,318.29
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	21,719.86	247,318.29	247,318.29
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	21,719.86	247,318.29	247,318.29
Direct Costs	1,542,785.17	1,317,186.74	1,317,186.74
Rate for 2016-2017 **	1.41*	18.78*	18.78**

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

Michigan Department of Education
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Rising Stars Academy
23855 Lawrence
Center Line, MI 48015

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	367,126.25	323,944.57	323,944.57
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	27,714.87	70,896.55	70,896.55
Total Indirect Costs	27,714.87	70,896.55	70,896.55
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	27,714.87	70,896.55	70,896.55
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	27,714.87	70,896.55	70,896.55
Direct Costs	367,126.25	323,944.57	323,944.57
Rate for 2016-2017 **	7.55*	21.89*	21.89**

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

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*** Final ***

Success Mile Academy
27300 DEQUINDRE RD
WARREN, MI 48092

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,417,033.83	1,805,645.81	1,805,645.81
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	12,132.32	1,623,520.34	1,623,520.34
Total Indirect Costs	12,132.32	1,623,520.34	1,623,520.34
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	12,132.32	1,623,520.34	1,623,520.34
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	12,132.32	1,623,520.34	1,623,520.34
Direct Costs	3,417,033.83	1,805,645.81	1,805,645.81
Rate for 2016-2017 **	0.36*	89.91*	89.91**

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

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*** Final ***

Manistee ISD
772 EAST PARKDALE AVE
MANISTEE, MI 49660

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	496,330.62	698,754.19	698,754.19
2012-2013 Fixed Carry Forward	43,335.19	0.00	19,270.06
Total Indirect Costs	452,995.43	698,754.19	679,484.13
2012-2013 Direct Costs	4,850,932.42	4,648,508.85	4,648,508.85
2014-2015 Rate	9.34*	15.03*	14.62**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,577,191.24	5,365,924.70	5,365,924.70
Indirect costs based on rate ** multiplied by actual direct costs	520,909.66	804,888.71	784,498.19
2014-2015 Actual Indirect Costs	521,602.31	732,868.85	732,868.85
2012-2013 Fixed Carry Forward	43,335.19	0.00	19,270.06
Total Indirect Costs	478,267.12	732,868.85	713,598.79
Over/(Under) Recovery	42,642.54	0.00	70,899.40

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	521,602.31	732,868.85	732,868.85
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	42,642.54	0.00	70,899.40
Total Projected Indirect 2016-2017 (Numerator)	478,959.77	732,868.85	661,969.45
Direct Costs	5,577,191.24	5,365,924.70	5,365,924.70
Rate for 2016-2017 **	8.59*	13.66*	12.34**

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

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*** Final ***

Bear Lake Schools
7748 CODY ST
BEAR LAKE, MI 49614

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	152,977.48	452,625.02	452,625.02
2012-2013 Fixed Carry Forward	-19,237.35	0.00	-46,943.59
Total Indirect Costs	172,214.83	452,625.02	499,568.61
2012-2013 Direct Costs	2,961,159.60	2,661,512.06	2,661,512.06
2014-2015 Rate	5.82*	17.01*	18.77**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,811,835.07	2,520,243.48	2,520,243.48
Indirect costs based on rate ** multiplied by actual direct costs	163,648.80	378,036.52	473,049.70
2014-2015 Actual Indirect Costs	133,870.73	425,462.32	425,462.32
2012-2013 Fixed Carry Forward	-19,237.35	0.00	-46,943.59
Total Indirect Costs	153,108.08	425,462.32	472,405.91
Over/(Under) Recovery	10,540.72	0.00	643.79

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	133,870.73	425,462.32	425,462.32
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	10,540.72	0.00	643.79
Total Projected Indirect 2016-2017 (Numerator)	123,330.01	425,462.32	424,818.53
Direct Costs	2,811,835.07	2,520,243.48	2,520,243.48
Rate for 2016-2017 **	4.39*	16.88*	16.86**

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

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*** Final ***

Kaleva Norman Dickson School District
4400 NORTH HIGH BRIDGE RD
BRETHREN, MI 49619

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	221,407.88	828,790.62	828,790.62
2012-2013 Fixed Carry Forward	-22,411.65	0.00	-78,153.79
Total Indirect Costs	243,819.53	828,790.62	906,944.41
2012-2013 Direct Costs	5,210,635.78	4,603,253.04	4,603,253.04
2014-2015 Rate	4.68*	18.00*	19.70**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,170,936.32	4,585,271.57	4,585,271.57
Indirect costs based on rate ** multiplied by actual direct costs	241,999.82	687,790.74	903,298.50
2014-2015 Actual Indirect Costs	211,421.17	797,085.92	797,085.92
2012-2013 Fixed Carry Forward	-22,411.65	0.00	-78,153.79
Total Indirect Costs	233,832.82	797,085.92	875,239.71
Over/(Under) Recovery	8,167.00	0.00	28,058.79

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	211,421.17	797,085.92	797,085.92
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	8,167.00	0.00	28,058.79
Total Projected Indirect 2016-2017 (Numerator)	203,254.17	797,085.92	769,027.13
Direct Costs	5,170,936.32	4,585,271.57	4,585,271.57
Rate for 2016-2017 **	3.93*	17.38*	16.77**

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

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*** Final ***

Onekama Consolidated Schools
5016 MAIN ST
ONEKAMA, MI 49675

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	226,694.35	678,685.71	678,685.71
2012-2013 Fixed Carry Forward	-24,517.26	0.00	-69,505.53
Total Indirect Costs	251,211.61	678,685.71	748,191.24
2012-2013 Direct Costs	3,595,897.13	3,143,905.77	3,143,905.77
2014-2015 Rate	6.99*	21.59*	23.80**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,130,033.08	3,567,548.90	3,567,548.90
Indirect costs based on rate ** multiplied by actual direct costs	288,689.31	535,132.34	849,076.64
2014-2015 Actual Indirect Costs	214,282.06	776,766.24	776,766.24
2012-2013 Fixed Carry Forward	-24,517.26	0.00	-69,505.53
Total Indirect Costs	238,799.32	776,766.24	846,271.77
Over/(Under) Recovery	49,889.99	0.00	2,804.87

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	214,282.06	776,766.24	776,766.24
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	49,889.99	0.00	2,804.87
Total Projected Indirect 2016-2017 (Numerator)	164,392.07	776,766.24	773,961.37
Direct Costs	4,130,033.08	3,567,548.90	3,567,548.90
Rate for 2016-2017 **	3.98*	21.77*	21.69**

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

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Manistee Area Public Schools
550 MAPLE ST
MANISTEE, MI 49660

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	667,940.20	1,952,072.11	1,952,072.11
2012-2013 Fixed Carry Forward	-68,237.99	-59,743.99	-72,544.74
Total Indirect Costs	736,178.19	2,011,816.10	2,024,616.85
2012-2013 Direct Costs	14,236,411.96	12,952,280.05	12,952,280.05
2014-2015 Rate	5.17*	15.53*	15.63**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	13,659,829.98	12,334,310.94	12,334,310.94
Indirect costs based on rate ** multiplied by actual direct costs	706,213.21	1,850,146.64	1,927,852.80
2014-2015 Actual Indirect Costs	693,375.78	2,018,894.82	2,018,894.82
2012-2013 Fixed Carry Forward	-68,237.99	-59,743.99	-72,544.74
Total Indirect Costs	761,613.77	2,078,638.81	2,091,439.56
Over/(Under) Recovery	-55,400.56	0.00	-163,586.76

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	693,375.78	2,018,894.82	2,018,894.82
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-55,400.56	0.00	-163,586.76
Total Projected Indirect 2016-2017 (Numerator)	748,776.34	2,018,894.82	2,182,481.58
Direct Costs	13,659,829.98	12,334,310.94	12,334,310.94
Rate for 2016-2017 **	5.48*	16.37*	17.69**

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

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Casman Alternative Academy
225 9TH ST
MANISTEE, MI 49660

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	46,268.55	134,600.25	134,600.25
2012-2013 Fixed Carry Forward	-18,653.30	-49,395.34	-48,289.89
Total Indirect Costs	64,921.85	183,995.59	182,890.14
2012-2013 Direct Costs	752,438.56	664,106.86	664,106.86
2014-2015 Rate	8.63*	27.71*	27.54**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	446,475.15	392,840.68	392,840.68
Indirect costs based on rate ** multiplied by actual direct costs	38,530.81	58,926.10	98,210.17
2014-2015 Actual Indirect Costs	36,349.07	89,983.54	89,983.54
2012-2013 Fixed Carry Forward	-18,653.30	-49,395.34	-48,289.89
Total Indirect Costs	55,002.37	139,378.88	138,273.43
Over/(Under) Recovery	-16,471.56	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	36,349.07	89,983.54	89,983.54
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-16,471.56	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	52,820.63	89,983.54	89,983.54
Direct Costs	446,475.15	392,840.68	392,840.68
Rate for 2016-2017 **	11.83*	22.91*	22.91**

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

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*** Final ***

Michigan Great Lakes Virtual Academy
50 FILER ST STE F
MANISTEE, MI 49660

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	16,535,551.30	16,485,430.36	16,485,430.36
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	854,732.08	904,853.02	904,853.02
Total Indirect Costs	854,732.08	904,853.02	904,853.02
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	854,732.08	904,853.02	904,853.02
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	854,732.08	904,853.02	904,853.02
Direct Costs	16,535,551.30	16,485,430.36	16,485,430.36
Rate for 2016-2017 **	5.17*	5.49*	5.49**

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

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*** Final ***

Marquette-Alger RESA
321 EAST OHIO ST
MARQUETTE, MI 49855

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,836,738.67	2,143,751.42	2,143,751.42
2012-2013 Fixed Carry Forward	0.00	0.00	-125,841.60
Total Indirect Costs	1,836,738.67	2,143,751.42	2,269,593.02
2012-2013 Direct Costs	11,177,419.43	10,870,406.68	10,870,406.68
2014-2015 Rate	16.43*	19.72*	20.88**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	13,253,820.12	12,882,778.35	12,882,778.35
Indirect costs based on rate ** multiplied by actual direct costs	1,988,073.02	1,932,416.75	2,689,924.12
2014-2015 Actual Indirect Costs	2,022,973.22	2,394,014.99	2,394,014.99
2012-2013 Fixed Carry Forward	0.00	0.00	-125,841.60
Total Indirect Costs	2,022,973.22	2,394,014.99	2,519,856.59
Over/(Under) Recovery	0.00	0.00	170,067.53

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	2,022,973.22	2,394,014.99	2,394,014.99
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	170,067.53
Total Projected Indirect 2016-2017 (Numerator)	2,022,973.22	2,394,014.99	2,223,947.46
Direct Costs	13,253,820.12	12,882,778.35	12,882,778.35
Rate for 2016-2017 **	15.26*	18.58*	17.26**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 52015
Form R0418

*** Final ***

NICE Community School District
300 SOUTH WESTWOOD DR
ISHPEMING, MI 49849

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	182,739.00	1,044,832.47	1,044,832.47
2012-2013 Fixed Carry Forward	-33,693.99	-30,596.12	-30,596.12
Total Indirect Costs	216,432.99	1,075,428.59	1,075,428.59
2012-2013 Direct Costs	9,862,069.50	8,999,976.03	8,999,976.03
2014-2015 Rate	2.19*	11.95*	11.95**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	11,226,291.78	10,203,633.35	10,203,633.35
Indirect costs based on rate ** multiplied by actual direct costs	245,855.79	1,219,334.19	1,219,334.19
2014-2015 Actual Indirect Costs	181,424.13	1,204,082.56	1,204,082.56
2012-2013 Fixed Carry Forward	-33,693.99	-30,596.12	-30,596.12
Total Indirect Costs	215,118.12	1,234,678.68	1,234,678.68
Over/(Under) Recovery	30,737.67	-15,344.49	-15,344.49

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	181,424.13	1,204,082.56	1,204,082.56
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	30,737.67	-15,344.49	-15,344.49
Total Projected Indirect 2016-2017 (Numerator)	150,686.46	1,219,427.05	1,219,427.05
Direct Costs	11,226,291.78	10,203,633.35	10,203,633.35
Rate for 2016-2017 **	1.34*	11.95*	11.95**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 52040
Form R0418

*** Final ***

Gwinn Area Community Schools
50 WEST STATE HIGHWAY M35
GWINN, MI 49841

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	376,079.54	1,202,228.30	1,202,228.30
2012-2013 Fixed Carry Forward	5,058.14	100,535.97	100,386.48
Total Indirect Costs	371,021.40	1,101,692.33	1,101,841.82
2012-2013 Direct Costs	11,146,843.79	10,320,695.03	10,320,695.03
2014-2015 Rate	3.33*	10.67*	10.68**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	10,302,098.13	9,512,495.17	9,512,495.17
Indirect costs based on rate ** multiplied by actual direct costs	343,059.87	1,014,983.23	1,015,934.48
2014-2015 Actual Indirect Costs	309,193.98	1,098,796.94	1,098,796.94
2012-2013 Fixed Carry Forward	5,058.14	100,535.97	100,386.48
Total Indirect Costs	304,135.84	998,260.97	998,410.46
Over/(Under) Recovery	38,924.03	16,722.26	17,524.02

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	309,193.98	1,098,796.94	1,098,796.94
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	38,924.03	16,722.26	17,524.02
Total Projected Indirect 2016-2017 (Numerator)	270,269.95	1,082,074.68	1,081,272.92
Direct Costs	10,302,098.13	9,512,495.17	9,512,495.17
Rate for 2016-2017 **	2.62*	11.38*	11.37**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 52090
Form R0418

*** Final ***

Negaunee Public Schools
101 SOUTH PIONEER AVE
NEGAUNEE, MI 49866

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	338,376.04	1,378,631.56	1,378,631.56
2012-2013 Fixed Carry Forward	33,887.78	84,493.00	84,493.00
Total Indirect Costs	304,488.26	1,294,138.56	1,294,138.56
2012-2013 Direct Costs	12,612,755.70	11,572,500.18	11,572,500.18
2014-2015 Rate	2.41*	11.18*	11.18**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	14,511,849.96	13,345,468.05	13,345,468.05
Indirect costs based on rate ** multiplied by actual direct costs	349,735.58	1,492,023.33	1,492,023.33
2014-2015 Actual Indirect Costs	396,158.60	1,562,540.51	1,562,540.51
2012-2013 Fixed Carry Forward	33,887.78	84,493.00	84,493.00
Total Indirect Costs	362,270.82	1,478,047.51	1,478,047.51
Over/(Under) Recovery	-12,535.24	13,975.82	13,975.82

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	396,158.60	1,562,540.51	1,562,540.51
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-12,535.24	13,975.82	13,975.82
Total Projected Indirect 2016-2017 (Numerator)	408,693.84	1,548,564.69	1,548,564.69
Direct Costs	14,511,849.96	13,345,468.05	13,345,468.05
Rate for 2016-2017 **	2.82*	11.60*	11.60**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 52100
Form R0418

*** Final ***

Powell Township Schools
P.O. Box 160
Big Bay, MI 49808

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	15,285.37	116,990.73	116,990.73
2012-2013 Fixed Carry Forward	-683.82	0.00	4,022.78
Total Indirect Costs	15,969.19	116,990.73	112,967.95
2012-2013 Direct Costs	902,348.35	800,642.99	800,642.99
2014-2015 Rate	1.77*	14.61*	14.11**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	998,583.34	898,674.33	898,674.33
Indirect costs based on rate ** multiplied by actual direct costs	17,674.93	131,296.32	126,802.95
2014-2015 Actual Indirect Costs	17,175.20	117,084.21	117,084.21
2012-2013 Fixed Carry Forward	-683.82	0.00	4,022.78
Total Indirect Costs	17,859.02	117,084.21	113,061.43
Over/(Under) Recovery	-184.09	14,212.11	13,741.52

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	17,175.20	117,084.21	117,084.21
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-184.09	14,212.11	13,741.52
Total Projected Indirect 2016-2017 (Numerator)	17,359.29	102,872.10	103,342.69
Direct Costs	998,583.34	898,674.33	898,674.33
Rate for 2016-2017 **	1.74*	11.45*	11.50**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 52110
Form R0418

*** Final ***

Republic-Michigamme Schools
227 MAPLE ST
REPUBLIC, MI 49879

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	77,640.60	332,109.09	332,109.09
2012-2013 Fixed Carry Forward	28,593.27	0.00	0.00
Total Indirect Costs	49,047.33	332,109.09	332,109.09
2012-2013 Direct Costs	1,711,665.48	1,457,196.99	1,457,196.99
2014-2015 Rate	2.87*	22.79*	22.79**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,150,999.57	1,864,116.39	1,864,116.39
Indirect costs based on rate ** multiplied by actual direct costs	61,733.69	279,617.46	424,832.13
2014-2015 Actual Indirect Costs	103,203.02	390,086.20	390,086.20
2012-2013 Fixed Carry Forward	28,593.27	0.00	0.00
Total Indirect Costs	74,609.75	390,086.20	390,086.20
Over/(Under) Recovery	-12,876.06	0.00	34,745.93

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	103,203.02	390,086.20	390,086.20
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-12,876.06	0.00	34,745.93
Total Projected Indirect 2016-2017 (Numerator)	116,079.08	390,086.20	355,340.27
Direct Costs	2,150,999.57	1,864,116.39	1,864,116.39
Rate for 2016-2017 **	5.40*	20.93*	19.06**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 52160
Form R0418

*** Final ***

Wells Township School District
P.O. Box 108
Arnold, MI 49819

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	7,866.55	59,886.69	59,886.69
2012-2013 Fixed Carry Forward	-3,293.23	0.00	-15,036.16
Total Indirect Costs	11,159.78	59,886.69	74,922.85
2012-2013 Direct Costs	337,715.34	285,695.20	285,695.20
2014-2015 Rate	3.30*	20.96*	26.22**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	319,111.59	278,002.43	278,002.43
Indirect costs based on rate ** multiplied by actual direct costs	10,530.68	41,700.36	69,500.61
2014-2015 Actual Indirect Costs	12,472.49	53,581.65	53,581.65
2012-2013 Fixed Carry Forward	-3,293.23	0.00	-15,036.16
Total Indirect Costs	15,765.72	53,581.65	68,617.81
Over/(Under) Recovery	-5,235.04	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	12,472.49	53,581.65	53,581.65
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-5,235.04	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	17,707.53	53,581.65	53,581.65
Direct Costs	319,111.59	278,002.43	278,002.43
Rate for 2016-2017 **	5.55*	19.27*	19.27**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 52170
Form R0418

*** Final ***

Marquette Area Public Schools
1201 WEST FAIR AVE
MARQUETTE, MI 49855

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	848,010.58	3,372,319.94	3,372,319.94
2012-2013 Fixed Carry Forward	-28,135.54	-426,044.44	-398,759.31
Total Indirect Costs	876,146.12	3,798,364.38	3,771,079.25
2012-2013 Direct Costs	26,497,258.90	23,972,949.54	23,972,949.54
2014-2015 Rate	3.31*	15.84*	15.73**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	28,186,999.69	25,387,818.00	25,387,818.00
Indirect costs based on rate ** multiplied by actual direct costs	932,989.69	3,808,172.70	3,993,503.77
2014-2015 Actual Indirect Costs	996,756.74	3,795,938.43	3,795,938.43
2012-2013 Fixed Carry Forward	-28,135.54	-426,044.44	-398,759.31
Total Indirect Costs	1,024,892.28	4,221,982.87	4,194,697.74
Over/(Under) Recovery	-91,902.59	0.00	-201,193.97

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	996,756.74	3,795,938.43	3,795,938.43
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-91,902.59	0.00	-201,193.97
Total Projected Indirect 2016-2017 (Numerator)	1,088,659.33	3,795,938.43	3,997,132.40
Direct Costs	28,186,999.69	25,387,818.00	25,387,818.00
Rate for 2016-2017 **	3.86*	14.95*	15.74**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 52180
Form R0418

*** Final ***

Ishpeming Public School District No. 1
319 EAST DIVISION ST
ISHPEMING, MI 49849

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	179,896.14	833,609.55	833,609.55
2012-2013 Fixed Carry Forward	3,363.11	0.00	158,825.51
Total Indirect Costs	176,533.03	833,609.55	674,784.04
2012-2013 Direct Costs	6,688,186.30	6,034,472.89	6,034,472.89
2014-2015 Rate	2.64*	13.81*	11.18**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	7,755,270.31	7,047,060.44	7,047,060.44
Indirect costs based on rate ** multiplied by actual direct costs	204,739.14	973,199.05	787,861.36
2014-2015 Actual Indirect Costs	215,487.68	923,697.55	923,697.55
2012-2013 Fixed Carry Forward	3,363.11	0.00	158,825.51
Total Indirect Costs	212,124.57	923,697.55	764,872.04
Over/(Under) Recovery	-7,385.43	49,501.50	22,989.32

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	215,487.68	923,697.55	923,697.55
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-7,385.43	49,501.50	22,989.32
Total Projected Indirect 2016-2017 (Numerator)	222,873.11	874,196.05	900,708.23
Direct Costs	7,755,270.31	7,047,060.44	7,047,060.44
Rate for 2016-2017 **	2.87*	12.41*	12.78**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 52901
Form R0418

*** Final ***

North Star Academy
3030 WRIGHT ST
MARQUETTE, MI 49855

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	34,977.46	183,049.29	183,049.29
2012-2013 Fixed Carry Forward	-5,804.53	5,992.10	5,992.10
Total Indirect Costs	40,781.99	177,057.19	177,057.19
2012-2013 Direct Costs	1,870,059.92	1,721,988.09	1,721,988.09
2014-2015 Rate	2.18*	10.28*	10.28**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,339,694.60	2,135,436.92	2,135,436.92
Indirect costs based on rate ** multiplied by actual direct costs	51,005.34	219,522.92	219,522.92
2014-2015 Actual Indirect Costs	41,595.98	245,853.66	245,853.66
2012-2013 Fixed Carry Forward	-5,804.53	5,992.10	5,992.10
Total Indirect Costs	47,400.51	239,861.56	239,861.56
Over/(Under) Recovery	3,604.83	-20,338.64	-20,338.64

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	41,595.98	245,853.66	245,853.66
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	3,604.83	-20,338.64	-20,338.64
Total Projected Indirect 2016-2017 (Numerator)	37,991.15	266,192.30	266,192.30
Direct Costs	2,339,694.60	2,135,436.92	2,135,436.92
Rate for 2016-2017 **	1.62*	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 2016-2017 Indirect Cost Rates
School District 53000
Form R0418

*** Final ***

West Shore Educational Service District
2130 WEST US HIGHWAY 10
LUDINGTON, MI 49431

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,336,639.84	1,973,360.88	1,973,360.88
2012-2013 Fixed Carry Forward	-234,140.33	-235,153.91	-281,845.61
Total Indirect Costs	1,570,780.17	2,208,514.79	2,255,206.49
2012-2013 Direct Costs	16,114,966.51	15,478,245.47	15,478,245.47
2014-2015 Rate	9.75*	14.27*	14.57**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	16,257,885.03	15,539,843.15	15,539,843.15
Indirect costs based on rate ** multiplied by actual direct costs	1,585,143.79	2,217,535.62	2,264,155.15
2014-2015 Actual Indirect Costs	1,398,043.71	2,116,085.59	2,116,085.59
2012-2013 Fixed Carry Forward	-234,140.33	-235,153.91	-281,845.61
Total Indirect Costs	1,632,184.04	2,351,239.50	2,397,931.20
Over/(Under) Recovery	-47,040.25	-133,703.88	-133,776.05

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,398,043.71	2,116,085.59	2,116,085.59
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-47,040.25	-133,703.88	-133,776.05
Total Projected Indirect 2016-2017 (Numerator)	1,445,083.96	2,249,789.47	2,249,861.64
Direct Costs	16,257,885.03	15,539,843.15	15,539,843.15
Rate for 2016-2017 **	8.89*	14.48*	14.48**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 53010
Form R0418

*** Final ***

Mason County Central Schools
300 WEST BROADWAY AVE
SCOTTVILLE, MI 49454

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	352,535.79	1,372,790.24	1,372,790.24
2012-2013 Fixed Carry Forward	-236,376.23	-267,557.42	-267,557.42
Total Indirect Costs	588,912.02	1,640,347.66	1,640,347.66
2012-2013 Direct Costs	12,362,228.21	11,341,973.76	11,341,973.76
2014-2015 Rate	4.76*	14.46*	14.46**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	12,166,781.05	11,082,783.21	11,082,783.21
Indirect costs based on rate ** multiplied by actual direct costs	579,138.78	1,602,570.45	1,602,570.45
2014-2015 Actual Indirect Costs	397,215.29	1,481,213.13	1,481,213.13
2012-2013 Fixed Carry Forward	-236,376.23	-267,557.42	-267,557.42
Total Indirect Costs	633,591.52	1,748,770.55	1,748,770.55
Over/(Under) Recovery	-54,452.74	-146,200.10	-146,200.10

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	397,215.29	1,481,213.13	1,481,213.13
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-54,452.74	-146,200.10	-146,200.10
Total Projected Indirect 2016-2017 (Numerator)	451,668.03	1,627,413.23	1,627,413.23
Direct Costs	12,166,781.05	11,082,783.21	11,082,783.21
Rate for 2016-2017 **	3.71*	14.68*	14.68**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 53020
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*** Final ***

Mason County Eastern Schools
18 SOUTH MAIN ST
CUSTER, MI 49405

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	105,870.19	451,867.55	451,867.55
2012-2013 Fixed Carry Forward	154,927.49	0.00	146,076.17
Total Indirect Costs	-49,057.30	451,867.55	305,791.38
2012-2013 Direct Costs	3,923,515.66	3,577,518.30	3,577,518.30
2014-2015 Rate	0.00*	12.63*	8.55**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,101,390.07	3,781,573.43	3,781,573.43
Indirect costs based on rate ** multiplied by actual direct costs	0.00	477,612.72	323,324.53
2014-2015 Actual Indirect Costs	117,973.67	437,790.31	437,790.31
2012-2013 Fixed Carry Forward	154,927.49	0.00	146,076.17
Total Indirect Costs	-36,953.82	437,790.31	291,714.14
Over/(Under) Recovery	0.00	39,822.41	31,610.39

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	117,973.67	437,790.31	437,790.31
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	39,822.41	31,610.39
Total Projected Indirect 2016-2017 (Numerator)	117,973.67	397,967.90	406,179.92
Direct Costs	4,101,390.07	3,781,573.43	3,781,573.43
Rate for 2016-2017 **	2.88*	10.52*	10.74**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 53040
Form R0418

*** Final ***

Ludington Area School District
809 EAST TINKHAM AVE
LUDINGTON, MI 49431

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	413,700.82	2,060,539.94	2,060,539.94
2012-2013 Fixed Carry Forward	-28,709.03	23,492.42	23,492.42
Total Indirect Costs	442,409.85	2,037,047.52	2,037,047.52
2012-2013 Direct Costs	19,017,922.48	17,371,083.36	17,371,083.36
2014-2015 Rate	2.33*	11.73*	11.73**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	19,814,749.02	18,315,485.97	18,315,485.97
Indirect costs based on rate ** multiplied by actual direct costs	461,683.65	2,148,406.50	2,148,406.50
2014-2015 Actual Indirect Costs	453,620.37	1,952,883.42	1,952,883.42
2012-2013 Fixed Carry Forward	-28,709.03	23,492.42	23,492.42
Total Indirect Costs	482,329.40	1,929,391.00	1,929,391.00
Over/(Under) Recovery	-20,645.75	219,015.50	219,015.50

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	453,620.37	1,952,883.42	1,952,883.42
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-20,645.75	219,015.50	219,015.50
Total Projected Indirect 2016-2017 (Numerator)	474,266.12	1,733,867.92	1,733,867.92
Direct Costs	19,814,749.02	18,315,485.97	18,315,485.97
Rate for 2016-2017 **	2.39*	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 2016-2017 Indirect Cost Rates
School District 53900
Form R0418

*** Final ***

Mackinac Preparatory Academy
525 4th Street
Baldwin, MI 49304

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	357,092.81	356,872.81	356,872.81
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	17,582.64	17,802.64	17,802.64
Total Indirect Costs	17,582.64	17,802.64	17,802.64
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	17,582.64	17,802.64	17,802.64
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	17,582.64	17,802.64	17,802.64
Direct Costs	357,092.81	356,872.81	356,872.81
Rate for 2016-2017 **	4.92*	4.99*	4.99**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 54000
Form R0418

*** Final ***

Mecosta-Osceola ISD
15760 190TH AVE
BIG RAPIDS, MI 49307

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	424,731.11	1,180,042.95	1,180,042.95
2012-2013 Fixed Carry Forward	21,714.43	-12,753.24	-12,753.24
Total Indirect Costs	403,016.68	1,192,796.19	1,192,796.19
2012-2013 Direct Costs	17,951,498.46	17,196,186.62	17,196,186.62
2014-2015 Rate	2.25*	6.94*	6.94**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	17,847,963.86	16,972,962.11	16,972,962.11
Indirect costs based on rate ** multiplied by actual direct costs	401,579.19	1,177,923.57	1,177,923.57
2014-2015 Actual Indirect Costs	1,217,198.07	2,092,199.82	2,092,199.82
2012-2013 Fixed Carry Forward	21,714.43	-12,753.24	-12,753.24
Total Indirect Costs	1,195,483.64	2,104,953.06	2,104,953.06
Over/(Under) Recovery	-793,904.45	-927,029.49	-927,029.49

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,217,198.07	2,092,199.82	2,092,199.82
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-793,904.45	-927,029.49	-927,029.49
Total Projected Indirect 2016-2017 (Numerator)	2,011,102.52	3,019,229.31	3,019,229.31
Direct Costs	17,847,963.86	16,972,962.11	16,972,962.11
Rate for 2016-2017 **	11.27*	17.79*	17.79**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 54010
Form R0418

*** Final ***

Big Rapids Public Schools
21034 15 MILE RD
BIG RAPIDS, MI 49307

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	602,024.79	2,144,937.23	2,144,937.23
2012-2013 Fixed Carry Forward	-31,547.12	0.00	-10,750.11
Total Indirect Costs	633,571.91	2,144,937.23	2,155,687.34
2012-2013 Direct Costs	14,965,036.95	13,422,124.51	13,422,124.51
2014-2015 Rate	4.23*	15.98*	16.06**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	15,934,291.04	14,306,827.33	14,306,827.33
Indirect costs based on rate ** multiplied by actual direct costs	674,020.51	2,146,024.10	2,297,676.47
2014-2015 Actual Indirect Costs	577,370.23	2,204,833.94	2,204,833.94
2012-2013 Fixed Carry Forward	-31,547.12	0.00	-10,750.11
Total Indirect Costs	608,917.35	2,204,833.94	2,215,584.05
Over/(Under) Recovery	65,103.16	0.00	82,092.42

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	577,370.23	2,204,833.94	2,204,833.94
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	65,103.16	0.00	82,092.42
Total Projected Indirect 2016-2017 (Numerator)	512,267.07	2,204,833.94	2,122,741.52
Direct Costs	15,934,291.04	14,306,827.33	14,306,827.33
Rate for 2016-2017 **	3.21*	15.41*	14.84**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 54025
Form R0418

*** Final ***

Chippewa Hills School District
3226 ARTHUR RD
REMUS, MI 49340

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	625,794.94	2,104,898.19	2,104,898.19
2012-2013 Fixed Carry Forward	-15,899.72	60,397.03	60,890.26
Total Indirect Costs	641,694.66	2,044,501.16	2,044,007.93
2012-2013 Direct Costs	18,867,077.09	17,387,973.84	17,387,973.84
2014-2015 Rate	3.40*	11.76*	11.76**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	19,676,951.37	18,145,074.35	18,145,074.35
Indirect costs based on rate ** multiplied by actual direct costs	669,016.35	2,133,860.74	2,133,860.74
2014-2015 Actual Indirect Costs	626,075.98	2,157,953.00	2,157,953.00
2012-2013 Fixed Carry Forward	-15,899.72	60,397.03	60,890.26
Total Indirect Costs	641,975.70	2,097,555.97	2,097,062.74
Over/(Under) Recovery	27,040.65	36,304.77	36,798.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	626,075.98	2,157,953.00	2,157,953.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	27,040.65	36,304.77	36,798.00
Total Projected Indirect 2016-2017 (Numerator)	599,035.33	2,121,648.23	2,121,155.00
Direct Costs	19,676,951.37	18,145,074.35	18,145,074.35
Rate for 2016-2017 **	3.04*	11.69*	11.69**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 54040
Form R0418

*** Final ***

Morley Stanwood Community Schools
4700 NORTHLAND DR
MORLEY, MI 49336

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	264,564.64	1,088,923.53	1,088,923.53
2012-2013 Fixed Carry Forward	37,514.92	264,807.03	265,040.39
Total Indirect Costs	227,049.72	824,116.50	823,883.14
2012-2013 Direct Costs	11,187,265.55	10,362,906.66	10,362,906.66
2014-2015 Rate	2.03*	7.95*	7.95**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	10,621,695.23	10,005,478.14	10,005,478.14
Indirect costs based on rate ** multiplied by actual direct costs	215,620.41	795,435.51	795,435.51
2014-2015 Actual Indirect Costs	286,988.05	903,205.14	903,205.14
2012-2013 Fixed Carry Forward	37,514.92	264,807.03	265,040.39
Total Indirect Costs	249,473.13	638,398.11	638,164.75
Over/(Under) Recovery	-33,852.72	157,037.40	157,270.76

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	286,988.05	903,205.14	903,205.14
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-33,852.72	157,037.40	157,270.76
Total Projected Indirect 2016-2017 (Numerator)	320,840.77	746,167.74	745,934.38
Direct Costs	10,621,695.23	10,005,478.14	10,005,478.14
Rate for 2016-2017 **	3.02*	7.46*	7.46**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 54901
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*** Final ***

Crossroads Charter Academy
215 NORTH STATE ST
BIG RAPIDS, MI 49307

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	404,307.76	850,255.19	850,255.19
2012-2013 Fixed Carry Forward	7,096.22	0.00	30,320.01
Total Indirect Costs	397,211.54	850,255.19	819,935.18
2012-2013 Direct Costs	4,509,876.08	4,063,928.65	4,063,928.65
2014-2015 Rate	8.81*	20.92*	20.18**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,598,626.35	4,076,924.50	4,076,924.50
Indirect costs based on rate ** multiplied by actual direct costs	405,138.98	611,538.68	822,723.36
2014-2015 Actual Indirect Costs	433,599.21	955,301.06	955,301.06
2012-2013 Fixed Carry Forward	7,096.22	0.00	30,320.01
Total Indirect Costs	426,502.99	955,301.06	924,981.05
Over/(Under) Recovery	-21,364.01	0.00	-102,257.69

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	433,599.21	955,301.06	955,301.06
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-21,364.01	0.00	-102,257.69
Total Projected Indirect 2016-2017 (Numerator)	454,963.22	955,301.06	1,057,558.75
Direct Costs	4,598,626.35	4,076,924.50	4,076,924.50
Rate for 2016-2017 **	9.89*	23.43*	25.94**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Menominee ISD
1201 41ST AVE
MENOMINEE, MI 49858

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	517,913.48	610,216.87	610,216.87
2012-2013 Fixed Carry Forward	-62,485.58	0.00	-56,437.66
Total Indirect Costs	580,399.06	610,216.87	666,654.53
2012-2013 Direct Costs	3,696,655.06	3,604,351.67	3,604,351.67
2014-2015 Rate	15.70*	16.93*	18.50**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,751,830.39	3,661,627.64	3,661,627.64
Indirect costs based on rate ** multiplied by actual direct costs	562,774.56	549,244.15	677,401.11
2014-2015 Actual Indirect Costs	657,016.50	747,219.25	747,219.25
2012-2013 Fixed Carry Forward	-62,485.58	0.00	-56,437.66
Total Indirect Costs	719,502.08	747,219.25	803,656.91
Over/(Under) Recovery	0.00	0.00	-126,255.80

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	657,016.50	747,219.25	747,219.25
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-126,255.80
Total Projected Indirect 2016-2017 (Numerator)	657,016.50	747,219.25	873,475.05
Direct Costs	3,751,830.39	3,661,627.64	3,661,627.64
Rate for 2016-2017 **	17.51*	20.41*	23.85**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 55010
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*** Final ***

Carney-Nadeau Public Schools
P.O. Box 68
Carney, MI 49812

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	83,829.80	283,156.16	283,156.16
2012-2013 Fixed Carry Forward	-1,687.98	0.00	8,380.29
Total Indirect Costs	85,517.78	283,156.16	274,775.87
2012-2013 Direct Costs	2,141,023.14	1,941,696.78	1,941,696.78
2014-2015 Rate	3.99*	14.58*	14.15**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,938,943.50	2,702,660.56	2,702,660.56
Indirect costs based on rate ** multiplied by actual direct costs	117,263.85	394,047.91	382,426.47
2014-2015 Actual Indirect Costs	91,920.59	328,203.53	328,203.53
2012-2013 Fixed Carry Forward	-1,687.98	0.00	8,380.29
Total Indirect Costs	93,608.57	328,203.53	319,823.24
Over/(Under) Recovery	23,655.28	65,844.38	62,603.23

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	91,920.59	328,203.53	328,203.53
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	23,655.28	65,844.38	62,603.23
Total Projected Indirect 2016-2017 (Numerator)	68,265.31	262,359.15	265,600.30
Direct Costs	2,938,943.50	2,702,660.56	2,702,660.56
Rate for 2016-2017 **	2.32*	9.71*	9.83**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 55100
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*** Final ***

Menominee Area Public Schools
1230 13TH ST
MENOMINEE, MI 49858

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	400,515.01	1,470,404.54	1,470,404.54
2012-2013 Fixed Carry Forward	10,309.14	136,600.56	155,624.89
Total Indirect Costs	390,205.87	1,333,803.98	1,314,779.65
2012-2013 Direct Costs	12,107,012.48	11,037,122.95	11,037,122.95
2014-2015 Rate	3.22*	12.08*	11.91**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	12,294,298.38	11,143,540.77	11,143,540.77
Indirect costs based on rate ** multiplied by actual direct costs	395,876.41	1,346,139.73	1,327,195.71
2014-2015 Actual Indirect Costs	519,016.89	1,669,774.50	1,669,774.50
2012-2013 Fixed Carry Forward	10,309.14	136,600.56	155,624.89
Total Indirect Costs	508,707.75	1,533,173.94	1,514,149.61
Over/(Under) Recovery	-112,831.34	-187,034.21	-186,953.90

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	519,016.89	1,669,774.50	1,669,774.50
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-112,831.34	-187,034.21	-186,953.90
Total Projected Indirect 2016-2017 (Numerator)	631,848.23	1,856,808.71	1,856,728.40
Direct Costs	12,294,298.38	11,143,540.77	11,143,540.77
Rate for 2016-2017 **	5.14*	16.66*	16.66**

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

Michigan Department of Education
Carry Forward Calculation
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School District 55115
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*** Final ***

North Central Area Schools
W3795 Hwy US 2 & 41
Powers, MI 49874

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	4,956.03	395,536.25	395,536.25
2012-2013 Fixed Carry Forward	3,547.19	-21,962.29	-21,962.29
Total Indirect Costs	1,408.84	417,498.54	417,498.54
2012-2013 Direct Costs	4,568,748.00	4,178,167.78	4,178,167.78
2014-2015 Rate	0.03*	9.99*	9.99**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,329,768.37	3,930,925.32	3,930,925.32
Indirect costs based on rate ** multiplied by actual direct costs	1,298.93	392,699.44	392,699.44
2014-2015 Actual Indirect Costs	4,061.18	402,904.23	402,904.23
2012-2013 Fixed Carry Forward	3,547.19	-21,962.29	-21,962.29
Total Indirect Costs	513.99	424,866.52	424,866.52
Over/(Under) Recovery	784.94	-32,167.08	-32,167.08

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	4,061.18	402,904.23	402,904.23
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	784.94	-32,167.08	-32,167.08
Total Projected Indirect 2016-2017 (Numerator)	3,276.24	435,071.31	435,071.31
Direct Costs	4,329,768.37	3,930,925.32	3,930,925.32
Rate for 2016-2017 **	0.08*	11.07*	11.07**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 55120
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*** Final ***

Stephenson Area Public Schools
P.O. Box 509
Stephenson, MI 49887

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	198,057.57	634,146.42	634,146.42
2012-2013 Fixed Carry Forward	50,797.70	0.00	102,918.45
Total Indirect Costs	147,259.87	634,146.42	531,227.97
2012-2013 Direct Costs	5,215,123.38	4,779,034.53	4,779,034.53
2014-2015 Rate	2.82*	13.27*	11.12**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,175,863.18	4,741,522.73	4,741,522.73
Indirect costs based on rate ** multiplied by actual direct costs	145,959.34	629,200.07	527,257.33
2014-2015 Actual Indirect Costs	165,940.36	600,280.81	600,280.81
2012-2013 Fixed Carry Forward	50,797.70	0.00	102,918.45
Total Indirect Costs	115,142.66	600,280.81	497,362.36
Over/(Under) Recovery	30,816.68	28,919.26	29,894.97

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	165,940.36	600,280.81	600,280.81
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	30,816.68	28,919.26	29,894.97
Total Projected Indirect 2016-2017 (Numerator)	135,123.68	571,361.55	570,385.84
Direct Costs	5,175,863.18	4,741,522.73	4,741,522.73
Rate for 2016-2017 **	2.61*	12.05*	12.03**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 55901
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*** Final ***

Nah Tah Wahsh Public School Academy
N14911 HANNAHVILLE ROAD B 1
WILSON, MI 49896

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	0.00	0.00	0.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2012-2013 Direct Costs	3,238,510.00	3,238,510.00	3,238,510.00
2014-2015 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,445,940.00	3,445,940.00	3,445,940.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	0.00	0.00	0.00
2012-2013 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

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	0.00	0.00	0.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	0.00	0.00	0.00
Direct Costs	3,445,940.00	3,445,940.00	3,445,940.00
Rate for 2016-2017 **	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 2016-2017 Indirect Cost Rates
School District 56000
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*** Final ***

Midland County Educational Service Agency
3917 JEFFERSON AVE
MIDLAND, MI 48640

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	916,925.97	1,575,517.76	1,575,517.76
2012-2013 Fixed Carry Forward	-182,616.58	-618,345.23	-629,080.83
Total Indirect Costs	1,099,542.55	2,193,862.99	2,204,598.59
2012-2013 Direct Costs	13,179,221.73	12,520,629.94	12,520,629.94
2014-2015 Rate	8.34*	17.52*	17.61**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	15,346,174.33	14,416,128.84	14,416,128.84
Indirect costs based on rate ** multiplied by actual direct costs	1,279,870.94	2,162,419.33	2,538,680.29
2014-2015 Actual Indirect Costs	922,556.06	1,852,601.55	1,852,601.55
2012-2013 Fixed Carry Forward	-182,616.58	-618,345.23	-629,080.83
Total Indirect Costs	1,105,172.64	2,470,946.78	2,481,682.38
Over/(Under) Recovery	174,698.30	0.00	56,997.91

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	922,556.06	1,852,601.55	1,852,601.55
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	174,698.30	0.00	56,997.91
Total Projected Indirect 2016-2017 (Numerator)	747,857.76	1,852,601.55	1,795,603.64
Direct Costs	15,346,174.33	14,416,128.84	14,416,128.84
Rate for 2016-2017 **	4.87*	12.85*	12.46**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
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*** Final ***

Midland Public Schools
600 EAST CARPENTER ST
MIDLAND, MI 48640

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	2,055,396.96	7,879,493.70	7,879,493.70
2012-2013 Fixed Carry Forward	-52,071.38	166,064.36	166,064.36
Total Indirect Costs	2,107,468.34	7,713,429.34	7,713,429.34
2012-2013 Direct Costs	73,186,183.56	68,855,993.32	68,855,993.32
2014-2015 Rate	2.88*	11.20*	11.20**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	77,482,460.24	72,188,338.11	72,188,338.11
Indirect costs based on rate ** multiplied by actual direct costs	2,231,494.85	8,085,093.87	8,085,093.87
2014-2015 Actual Indirect Costs	2,075,259.02	7,369,381.15	7,369,381.15
2012-2013 Fixed Carry Forward	-52,071.38	166,064.36	166,064.36
Total Indirect Costs	2,127,330.40	7,203,316.79	7,203,316.79
Over/(Under) Recovery	104,164.45	881,777.08	881,777.08

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	2,075,259.02	7,369,381.15	7,369,381.15
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	104,164.45	881,777.08	881,777.08
Total Projected Indirect 2016-2017 (Numerator)	1,971,094.57	6,487,604.07	6,487,604.07
Direct Costs	77,482,460.24	72,188,338.11	72,188,338.11
Rate for 2016-2017 **	2.54*	8.99*	8.99**

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

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Bullock Creek School District
1420 SOUTH BADOUR RD
MIDLAND, MI 48640

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	228,381.14	1,368,933.10	1,368,933.10
2012-2013 Fixed Carry Forward	107,425.84	482,155.26	482,155.26
Total Indirect Costs	120,955.30	886,777.84	886,777.84
2012-2013 Direct Costs	16,692,794.66	15,552,242.70	15,552,242.70
2014-2015 Rate	0.72*	5.70*	5.70**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	17,913,737.54	16,745,939.17	16,745,939.17
Indirect costs based on rate ** multiplied by actual direct costs	128,978.91	954,518.53	954,518.53
2014-2015 Actual Indirect Costs	284,763.73	1,452,562.10	1,452,562.10
2012-2013 Fixed Carry Forward	107,425.84	482,155.26	482,155.26
Total Indirect Costs	177,337.89	970,406.84	970,406.84
Over/(Under) Recovery	-48,358.98	-15,888.31	-15,888.31

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	284,763.73	1,452,562.10	1,452,562.10
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-48,358.98	-15,888.31	-15,888.31
Total Projected Indirect 2016-2017 (Numerator)	333,122.71	1,468,450.41	1,468,450.41
Direct Costs	17,913,737.54	16,745,939.17	16,745,939.17
Rate for 2016-2017 **	1.86*	8.77*	8.77**

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

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Coleman Community Schools
4823 NORTH COLEMAN SCHOOLS DR
COLEMAN, MI 48618

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	254,734.13	891,583.06	891,583.06
2012-2013 Fixed Carry Forward	17,854.06	0.00	141,557.74
Total Indirect Costs	236,880.07	891,583.06	750,025.32
2012-2013 Direct Costs	6,319,620.25	5,682,771.32	5,682,771.32
2014-2015 Rate	3.75*	15.69*	13.20**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,874,252.46	6,197,013.50	6,197,013.50
Indirect costs based on rate ** multiplied by actual direct costs	257,784.47	929,552.03	818,005.78
2014-2015 Actual Indirect Costs	368,445.65	1,045,684.61	1,045,684.61
2012-2013 Fixed Carry Forward	17,854.06	0.00	141,557.74
Total Indirect Costs	350,591.59	1,045,684.61	904,126.87
Over/(Under) Recovery	-92,807.12	0.00	-86,121.09

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	368,445.65	1,045,684.61	1,045,684.61
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-92,807.12	0.00	-86,121.09
Total Projected Indirect 2016-2017 (Numerator)	461,252.77	1,045,684.61	1,131,805.70
Direct Costs	6,874,252.46	6,197,013.50	6,197,013.50
Rate for 2016-2017 **	6.71*	16.87*	18.26**

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

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Meridian Public Schools
3361 NORTH MERIDIAN RD
SANFORD, MI 48657

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	661,327.40	1,644,792.39	1,644,792.39
2012-2013 Fixed Carry Forward	-276,194.84	-293,740.50	-293,083.01
Total Indirect Costs	937,522.24	1,938,532.89	1,937,875.40
2012-2013 Direct Costs	11,159,457.65	10,175,992.66	10,175,992.66
2014-2015 Rate	8.40*	19.05*	19.04**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	12,489,647.47	11,482,841.05	11,482,841.05
Indirect costs based on rate ** multiplied by actual direct costs	1,049,130.39	1,722,426.16	2,186,332.94
2014-2015 Actual Indirect Costs	406,790.08	1,413,596.50	1,413,596.50
2012-2013 Fixed Carry Forward	-276,194.84	-293,740.50	-293,083.01
Total Indirect Costs	682,984.92	1,707,337.00	1,706,679.51
Over/(Under) Recovery	366,145.47	0.00	479,653.43

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	406,790.08	1,413,596.50	1,413,596.50
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	366,145.47	0.00	479,653.43
Total Projected Indirect 2016-2017 (Numerator)	40,644.61	1,413,596.50	933,943.07
Direct Costs	12,489,647.47	11,482,841.05	11,482,841.05
Rate for 2016-2017 **	0.33*	12.31*	8.13**

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

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Windover High School
919 SMITH RD
MIDLAND, MI 48640

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	58,135.16	166,610.97	166,610.97
2012-2013 Fixed Carry Forward	-29,391.71	-64,864.57	-62,277.20
Total Indirect Costs	87,526.87	231,475.54	228,888.17
2012-2013 Direct Costs	805,368.98	696,893.17	696,893.17
2014-2015 Rate	10.87*	33.22*	32.84**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	867,369.82	754,510.56	754,510.56
Indirect costs based on rate ** multiplied by actual direct costs	94,283.10	113,176.58	188,627.64
2014-2015 Actual Indirect Costs	64,623.66	177,482.92	177,482.92
2012-2013 Fixed Carry Forward	-29,391.71	-64,864.57	-62,277.20
Total Indirect Costs	94,015.37	242,347.49	239,760.12
Over/(Under) Recovery	267.73	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	64,623.66	177,482.92	177,482.92
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	267.73	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	64,355.93	177,482.92	177,482.92
Direct Costs	867,369.82	754,510.56	754,510.56
Rate for 2016-2017 **	7.42*	23.52*	23.52**

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

Michigan Department of Education
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Midland Academy of Advanced and Creative Studies
4653 EAST BAILEY BRIDGE RD
MIDLAND, MI 48640

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	63,941.94	486,330.54	486,330.54
2012-2013 Fixed Carry Forward	15,451.33	0.00	0.00
Total Indirect Costs	48,490.61	486,330.54	486,330.54
2012-2013 Direct Costs	1,816,779.53	1,394,390.93	1,394,390.93
2014-2015 Rate	2.67*	34.88*	34.88**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,490,850.91	1,192,527.19	1,192,527.19
Indirect costs based on rate ** multiplied by actual direct costs	39,805.72	178,879.08	298,131.80
2014-2015 Actual Indirect Costs	81,717.35	380,041.07	380,041.07
2012-2013 Fixed Carry Forward	15,451.33	0.00	0.00
Total Indirect Costs	66,266.02	380,041.07	380,041.07
Over/(Under) Recovery	-26,460.30	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	81,717.35	380,041.07	380,041.07
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-26,460.30	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	108,177.65	380,041.07	380,041.07
Direct Costs	1,490,850.91	1,192,527.19	1,192,527.19
Rate for 2016-2017 **	7.26*	31.87*	31.87**

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

Michigan Department of Education
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*** Final ***

Academic and Career Education Academy
884 EAST ISABELLA RD
MIDLAND, MI 48640

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	83,761.00	256,665.00	256,665.00
2012-2013 Fixed Carry Forward	-15,735.08	0.00	0.00
Total Indirect Costs	99,496.08	256,665.00	256,665.00
2012-2013 Direct Costs	810,607.00	637,703.00	637,703.00
2014-2015 Rate	12.27*	40.25*	40.25**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	951,545.00	792,964.00	792,964.00
Indirect costs based on rate ** multiplied by actual direct costs	116,754.57	118,944.60	198,241.00
2014-2015 Actual Indirect Costs	80,395.00	238,976.00	238,976.00
2012-2013 Fixed Carry Forward	-15,735.08	0.00	0.00
Total Indirect Costs	96,130.08	238,976.00	238,976.00
Over/(Under) Recovery	20,624.49	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	80,395.00	238,976.00	238,976.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	20,624.49	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	59,770.51	238,976.00	238,976.00
Direct Costs	951,545.00	792,964.00	792,964.00
Rate for 2016-2017 **	6.28*	30.14*	30.14**

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

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*** Final ***

Lake City Area School District
P.O. Box 900
Lake City, MI 49651

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	309,260.76	1,086,122.29	1,086,122.29
2012-2013 Fixed Carry Forward	-7,164.80	108,802.31	108,802.31
Total Indirect Costs	316,425.56	977,319.98	977,319.98
2012-2013 Direct Costs	9,823,532.73	9,046,671.20	9,046,671.20
2014-2015 Rate	3.22*	10.80*	10.80**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	10,053,189.45	9,220,070.93	9,220,070.93
Indirect costs based on rate ** multiplied by actual direct costs	323,712.70	995,767.66	995,767.66
2014-2015 Actual Indirect Costs	331,794.55	1,164,913.07	1,164,913.07
2012-2013 Fixed Carry Forward	-7,164.80	108,802.31	108,802.31
Total Indirect Costs	338,959.35	1,056,110.76	1,056,110.76
Over/(Under) Recovery	-15,246.65	-60,343.10	-60,343.10

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	331,794.55	1,164,913.07	1,164,913.07
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-15,246.65	-60,343.10	-60,343.10
Total Projected Indirect 2016-2017 (Numerator)	347,041.20	1,225,256.17	1,225,256.17
Direct Costs	10,053,189.45	9,220,070.93	9,220,070.93
Rate for 2016-2017 **	3.45*	13.29*	13.29**

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

Michigan Department of Education
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McBain Rural Agricultural Schools
107 EAST MAPLE ST
MC BAIN, MI 49657

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	308,803.77	1,028,664.27	1,028,664.27
2012-2013 Fixed Carry Forward	3,964.35	64,655.62	73,611.81
Total Indirect Costs	304,839.42	964,008.65	955,052.46
2012-2013 Direct Costs	8,419,296.32	7,699,435.82	7,699,435.82
2014-2015 Rate	3.62*	12.52*	12.40**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	8,396,740.05	7,671,060.46	7,671,060.46
Indirect costs based on rate ** multiplied by actual direct costs	303,961.99	960,416.77	951,211.50
2014-2015 Actual Indirect Costs	265,165.92	990,845.51	990,845.51
2012-2013 Fixed Carry Forward	3,964.35	64,655.62	73,611.81
Total Indirect Costs	261,201.57	926,189.89	917,233.70
Over/(Under) Recovery	42,760.42	34,226.88	33,977.80

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	265,165.92	990,845.51	990,845.51
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	42,760.42	34,226.88	33,977.80
Total Projected Indirect 2016-2017 (Numerator)	222,405.50	956,618.63	956,867.71
Direct Costs	8,396,740.05	7,671,060.46	7,671,060.46
Rate for 2016-2017 **	2.65*	12.47*	12.47**

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

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Monroe ISD
1101 SOUTH RAISINVILLE RD
MONROE, MI 48161

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	2,104,242.58	3,317,376.29	3,317,376.29
2012-2013 Fixed Carry Forward	-246,443.71	-327,349.41	-327,349.41
Total Indirect Costs	2,350,686.29	3,644,725.70	3,644,725.70
2012-2013 Direct Costs	29,010,520.54	27,797,386.83	27,797,386.83
2014-2015 Rate	8.10*	13.11*	13.11**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	34,663,841.45	33,408,745.45	33,408,745.45
Indirect costs based on rate ** multiplied by actual direct costs	2,807,771.16	4,379,886.53	4,379,886.53
2014-2015 Actual Indirect Costs	2,599,024.89	3,854,120.89	3,854,120.89
2012-2013 Fixed Carry Forward	-246,443.71	-327,349.41	-327,349.41
Total Indirect Costs	2,845,468.60	4,181,470.30	4,181,470.30
Over/(Under) Recovery	-37,697.44	198,416.23	198,416.23

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	2,599,024.89	3,854,120.89	3,854,120.89
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-37,697.44	198,416.23	198,416.23
Total Projected Indirect 2016-2017 (Numerator)	2,636,722.33	3,655,704.66	3,655,704.66
Direct Costs	34,663,841.45	33,408,745.45	33,408,745.45
Rate for 2016-2017 **	7.61*	10.94*	10.94**

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

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Monroe Public Schools
P.O. Box 733
Monroe, MI 48162

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	2,171,494.16	7,799,878.27	7,799,878.27
2012-2013 Fixed Carry Forward	-196,063.71	0.00	-403,978.16
Total Indirect Costs	2,367,557.87	7,799,878.27	8,203,856.43
2012-2013 Direct Costs	51,068,542.23	45,440,158.12	45,440,158.12
2014-2015 Rate	4.64*	17.17*	18.05**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	49,735,056.68	44,230,364.69	44,230,364.69
Indirect costs based on rate ** multiplied by actual direct costs	2,307,706.63	6,634,554.70	7,983,580.83
2014-2015 Actual Indirect Costs	2,195,509.65	7,700,201.64	7,700,201.64
2012-2013 Fixed Carry Forward	-196,063.71	0.00	-403,978.16
Total Indirect Costs	2,391,573.36	7,700,201.64	8,104,179.80
Over/(Under) Recovery	-83,866.73	0.00	-120,598.97

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	2,195,509.65	7,700,201.64	7,700,201.64
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-83,866.73	0.00	-120,598.97
Total Projected Indirect 2016-2017 (Numerator)	2,279,376.38	7,700,201.64	7,820,800.61
Direct Costs	49,735,056.68	44,230,364.69	44,230,364.69
Rate for 2016-2017 **	4.58*	17.41*	17.68**

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

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Airport Community Schools
11270 GRAFTON RD
CARLETON, MI 48117

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,124,518.07	3,621,534.15	3,621,534.15
2012-2013 Fixed Carry Forward	188,135.76	0.00	-12,211.60
Total Indirect Costs	936,382.31	3,621,534.15	3,633,745.75
2012-2013 Direct Costs	21,674,742.29	19,177,726.21	19,177,726.21
2014-2015 Rate	4.32*	18.88*	18.95**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	23,421,961.30	21,164,618.27	21,164,618.27
Indirect costs based on rate ** multiplied by actual direct costs	1,011,828.73	3,174,692.74	4,010,695.16
2014-2015 Actual Indirect Costs	853,621.95	3,110,964.98	3,110,964.98
2012-2013 Fixed Carry Forward	188,135.76	0.00	-12,211.60
Total Indirect Costs	665,486.19	3,110,964.98	3,123,176.58
Over/(Under) Recovery	346,342.54	0.00	887,518.58

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	853,621.95	3,110,964.98	3,110,964.98
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	346,342.54	0.00	887,518.58
Total Projected Indirect 2016-2017 (Numerator)	507,279.41	3,110,964.98	2,223,446.40
Direct Costs	23,421,961.30	21,164,618.27	21,164,618.27
Rate for 2016-2017 **	2.17*	14.70*	10.51**

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

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Bedford Public Schools
1623 WEST STERNS RD
TEMPERANCE, MI 48182

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,452,067.94	4,848,608.52	4,848,608.52
2012-2013 Fixed Carry Forward	-392,273.74	-557,254.49	-557,254.49
Total Indirect Costs	1,844,341.68	5,405,863.01	5,405,863.01
2012-2013 Direct Costs	39,209,625.91	35,813,085.33	35,813,085.33
2014-2015 Rate	4.70*	15.09*	15.09**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	40,274,473.39	36,789,913.21	36,789,913.21
Indirect costs based on rate ** multiplied by actual direct costs	1,892,900.25	5,518,486.98	5,551,597.90
2014-2015 Actual Indirect Costs	1,568,738.63	5,053,298.81	5,053,298.81
2012-2013 Fixed Carry Forward	-392,273.74	-557,254.49	-557,254.49
Total Indirect Costs	1,961,012.37	5,610,553.30	5,610,553.30
Over/(Under) Recovery	-68,112.12	0.00	-58,955.40

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,568,738.63	5,053,298.81	5,053,298.81
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-68,112.12	0.00	-58,955.40
Total Projected Indirect 2016-2017 (Numerator)	1,636,850.75	5,053,298.81	5,112,254.21
Direct Costs	40,274,473.39	36,789,913.21	36,789,913.21
Rate for 2016-2017 **	4.06*	13.74*	13.90**

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

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Dundee Community Schools
420 YPSILANTI ST
DUNDEE, MI 48131

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	580,477.05	2,107,071.85	2,107,071.85
2012-2013 Fixed Carry Forward	-114,151.49	0.00	268,231.92
Total Indirect Costs	694,628.54	2,107,071.85	1,838,839.93
2012-2013 Direct Costs	12,889,519.16	11,362,924.36	11,362,924.36
2014-2015 Rate	5.39*	18.54*	16.18**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	13,673,827.28	12,272,731.38	12,272,731.38
Indirect costs based on rate ** multiplied by actual direct costs	737,019.29	1,840,909.71	1,985,727.94
2014-2015 Actual Indirect Costs	593,303.49	1,994,399.39	1,994,399.39
2012-2013 Fixed Carry Forward	-114,151.49	0.00	268,231.92
Total Indirect Costs	707,454.98	1,994,399.39	1,726,167.47
Over/(Under) Recovery	29,564.31	0.00	259,560.47

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	593,303.49	1,994,399.39	1,994,399.39
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	29,564.31	0.00	259,560.47
Total Projected Indirect 2016-2017 (Numerator)	563,739.18	1,994,399.39	1,734,838.92
Direct Costs	13,673,827.28	12,272,731.38	12,272,731.38
Rate for 2016-2017 **	4.12*	16.25*	14.14**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 58070
Form R0418

*** Final ***

Ida Public School District
3145 PRAIRIE ST
IDA, MI 48140

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	339,785.53	1,344,767.06	1,344,767.06
2012-2013 Fixed Carry Forward	2,068.45	107,188.08	108,037.00
Total Indirect Costs	337,717.08	1,237,578.98	1,236,730.06
2012-2013 Direct Costs	12,222,722.13	11,217,740.60	11,217,740.60
2014-2015 Rate	2.76*	11.03*	11.02**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	12,440,500.20	11,397,412.75	11,397,412.75
Indirect costs based on rate ** multiplied by actual direct costs	343,357.81	1,257,134.63	1,255,994.89
2014-2015 Actual Indirect Costs	414,519.13	1,457,606.58	1,457,606.58
2012-2013 Fixed Carry Forward	2,068.45	107,188.08	108,037.00
Total Indirect Costs	412,450.68	1,350,418.50	1,349,569.58
Over/(Under) Recovery	-69,092.87	-93,283.87	-93,574.69

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	414,519.13	1,457,606.58	1,457,606.58
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-69,092.87	-93,283.87	-93,574.69
Total Projected Indirect 2016-2017 (Numerator)	483,612.00	1,550,890.45	1,551,181.27
Direct Costs	12,440,500.20	11,397,412.75	11,397,412.75
Rate for 2016-2017 **	3.89*	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 2016-2017 Indirect Cost Rates
School District 58080
Form R0418

*** Final ***

Jefferson Schools (Monroe)
2400 NORTH DIXIE HWY
MONROE, MI 48162

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	956,837.13	2,970,755.98	2,970,755.98
2012-2013 Fixed Carry Forward	130,917.46	0.00	190,529.23
Total Indirect Costs	825,919.67	2,970,755.98	2,780,226.75
2012-2013 Direct Costs	20,430,425.42	18,416,506.57	18,416,506.57
2014-2015 Rate	4.04*	16.13*	15.10**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	21,199,687.76	19,190,082.80	19,190,082.80
Indirect costs based on rate ** multiplied by actual direct costs	856,467.39	2,878,512.42	2,897,702.50
2014-2015 Actual Indirect Costs	789,293.94	2,798,898.90	2,798,898.90
2012-2013 Fixed Carry Forward	130,917.46	0.00	190,529.23
Total Indirect Costs	658,376.48	2,798,898.90	2,608,369.67
Over/(Under) Recovery	198,090.91	0.00	289,332.83

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	789,293.94	2,798,898.90	2,798,898.90
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	198,090.91	0.00	289,332.83
Total Projected Indirect 2016-2017 (Numerator)	591,203.03	2,798,898.90	2,509,566.07
Direct Costs	21,199,687.76	19,190,082.80	19,190,082.80
Rate for 2016-2017 **	2.79*	14.59*	13.08**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 58090
Form R0418

*** Final ***

Mason Consolidated Schools (Monroe)
2400 MASON EAGLE DR
ERIE, MI 48133

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	444,620.78	1,546,063.47	1,546,063.47
2012-2013 Fixed Carry Forward	-114,020.60	-159,576.56	-140,284.11
Total Indirect Costs	558,641.38	1,705,640.03	1,686,347.58
2012-2013 Direct Costs	11,311,213.78	10,209,771.09	10,209,771.09
2014-2015 Rate	4.94*	16.71*	16.52**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	10,114,711.20	9,285,533.81	9,285,533.81
Indirect costs based on rate ** multiplied by actual direct costs	499,666.73	1,392,830.07	1,533,970.19
2014-2015 Actual Indirect Costs	366,502.36	1,195,679.75	1,195,679.75
2012-2013 Fixed Carry Forward	-114,020.60	-159,576.56	-140,284.11
Total Indirect Costs	480,522.96	1,355,256.31	1,335,963.86
Over/(Under) Recovery	19,143.77	0.00	198,006.33

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	366,502.36	1,195,679.75	1,195,679.75
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	19,143.77	0.00	198,006.33
Total Projected Indirect 2016-2017 (Numerator)	347,358.59	1,195,679.75	997,673.42
Direct Costs	10,114,711.20	9,285,533.81	9,285,533.81
Rate for 2016-2017 **	3.43*	12.88*	10.74**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 58100
Form R0418

*** Final ***

Summerfield Schools
17555 IDA WEST RD
PETERSBURG, MI 49270

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	222,375.48	728,910.84	728,910.84
2012-2013 Fixed Carry Forward	-894.03	0.00	78,253.04
Total Indirect Costs	223,269.51	728,910.84	650,657.80
2012-2013 Direct Costs	5,534,294.96	5,027,759.60	5,027,759.60
2014-2015 Rate	4.03*	14.50*	12.94**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,046,424.67	5,500,238.88	5,500,238.88
Indirect costs based on rate ** multiplied by actual direct costs	243,670.91	797,534.64	711,730.91
2014-2015 Actual Indirect Costs	265,294.58	811,480.37	811,480.37
2012-2013 Fixed Carry Forward	-894.03	0.00	78,253.04
Total Indirect Costs	266,188.61	811,480.37	733,227.33
Over/(Under) Recovery	-22,517.70	-13,945.73	-21,496.42

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	265,294.58	811,480.37	811,480.37
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-22,517.70	-13,945.73	-21,496.42
Total Projected Indirect 2016-2017 (Numerator)	287,812.28	825,426.10	832,976.79
Direct Costs	6,046,424.67	5,500,238.88	5,500,238.88
Rate for 2016-2017 **	4.76*	15.01*	15.14**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 58110
Form R0418

*** Final ***

Whiteford Agricultural School District of the Counties of
Lenawee and Monroe
6655 Consear Rd
Ottawa Lake, MI 49267

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	148,218.36	633,546.72	633,546.72
2012-2013 Fixed Carry Forward	-34,101.61	19,611.01	19,611.01
Total Indirect Costs	182,319.97	613,935.71	613,935.71
2012-2013 Direct Costs	5,412,581.94	4,927,253.58	4,927,253.58
2014-2015 Rate	3.37*	12.46*	12.46**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,439,513.21	4,963,204.26	4,963,204.26
Indirect costs based on rate ** multiplied by actual direct costs	183,311.60	618,415.25	618,415.25
2014-2015 Actual Indirect Costs	163,585.68	639,894.63	639,894.63
2012-2013 Fixed Carry Forward	-34,101.61	19,611.01	19,611.01
Total Indirect Costs	197,687.29	620,283.62	620,283.62
Over/(Under) Recovery	-14,375.69	-1,868.37	-1,868.37

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	163,585.68	639,894.63	639,894.63
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-14,375.69	-1,868.37	-1,868.37
Total Projected Indirect 2016-2017 (Numerator)	177,961.37	641,763.00	641,763.00
Direct Costs	5,439,513.21	4,963,204.26	4,963,204.26
Rate for 2016-2017 **	3.27*	12.93*	12.93**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 58901
Form R0418

*** Final ***

New Bedford Academy
6315 SECOR RD
LAMBERTVILLE, MI 48144

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	33,452.00	134,715.00	134,715.00
2012-2013 Fixed Carry Forward	30,463.74	0.00	28,127.41
Total Indirect Costs	2,988.26	134,715.00	106,587.59
2012-2013 Direct Costs	918,164.00	816,901.00	816,901.00
2014-2015 Rate	0.33*	16.49*	13.05**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	850,313.00	747,590.00	747,590.00
Indirect costs based on rate ** multiplied by actual direct costs	2,806.03	112,138.50	97,560.50
2014-2015 Actual Indirect Costs	30,010.00	132,733.00	132,733.00
2012-2013 Fixed Carry Forward	30,463.74	0.00	28,127.41
Total Indirect Costs	-453.74	132,733.00	104,605.59
Over/(Under) Recovery	3,259.77	0.00	-7,045.09

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	30,010.00	132,733.00	132,733.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	3,259.77	0.00	-7,045.09
Total Projected Indirect 2016-2017 (Numerator)	26,750.23	132,733.00	139,778.09
Direct Costs	850,313.00	747,590.00	747,590.00
Rate for 2016-2017 **	3.15*	17.75*	18.70**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 58902
Form R0418

*** Final ***

Triumph Academy
3000 VIVIAN RD
MONROE, MI 48162

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	331,670.00	1,465,410.00	1,465,410.00
2012-2013 Fixed Carry Forward	56,510.13	0.00	0.00
Total Indirect Costs	275,159.87	1,465,410.00	1,465,410.00
2012-2013 Direct Costs	5,084,744.00	3,951,004.00	3,951,004.00
2014-2015 Rate	5.41*	37.09*	37.09**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,164,927.00	3,999,153.00	3,999,153.00
Indirect costs based on rate ** multiplied by actual direct costs	279,422.55	599,872.95	999,788.25
2014-2015 Actual Indirect Costs	287,085.00	1,452,859.00	1,452,859.00
2012-2013 Fixed Carry Forward	56,510.13	0.00	0.00
Total Indirect Costs	230,574.87	1,452,859.00	1,452,859.00
Over/(Under) Recovery	48,847.68	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	287,085.00	1,452,859.00	1,452,859.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	48,847.68	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	238,237.32	1,452,859.00	1,452,859.00
Direct Costs	5,164,927.00	3,999,153.00	3,999,153.00
Rate for 2016-2017 **	4.61*	36.33*	36.33**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 59000
Form R0418

*** Final ***

Montcalm Area ISD
621 NORTH NEW ST
STANTON, MI 48888

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,173,377.47	2,055,816.15	2,055,816.15
2012-2013 Fixed Carry Forward	-430,590.99	-329,605.39	-329,605.39
Total Indirect Costs	1,603,968.46	2,385,421.54	2,385,421.54
2012-2013 Direct Costs	15,706,287.26	14,868,533.43	14,868,533.43
2014-2015 Rate	10.21*	16.04*	16.04**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	16,500,142.59	15,547,027.99	15,547,027.99
Indirect costs based on rate ** multiplied by actual direct costs	1,684,664.56	2,332,054.20	2,493,743.29
2014-2015 Actual Indirect Costs	1,106,277.06	2,122,268.68	2,122,268.68
2012-2013 Fixed Carry Forward	-430,590.99	-329,605.39	-329,605.39
Total Indirect Costs	1,536,868.05	2,451,874.07	2,451,874.07
Over/(Under) Recovery	147,796.51	0.00	41,869.22

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,106,277.06	2,122,268.68	2,122,268.68
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	147,796.51	0.00	41,869.22
Total Projected Indirect 2016-2017 (Numerator)	958,480.55	2,122,268.68	2,080,399.46
Direct Costs	16,500,142.59	15,547,027.99	15,547,027.99
Rate for 2016-2017 **	5.81*	13.65*	13.38**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 59020
Form R0418

*** Final ***

Carson City-Crystal Area Schools
P.O. Box 780
Carson City, MI 48811

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	197,861.47	955,366.63	955,366.63
2012-2013 Fixed Carry Forward	53,732.51	0.00	418,193.10
Total Indirect Costs	144,128.96	955,366.63	537,173.53
2012-2013 Direct Costs	8,309,212.50	7,551,707.34	7,551,707.34
2014-2015 Rate	1.73*	12.65*	7.11**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	8,032,484.82	7,341,020.91	7,341,020.91
Indirect costs based on rate ** multiplied by actual direct costs	138,961.99	928,639.15	521,946.59
2014-2015 Actual Indirect Costs	297,281.85	988,745.76	988,745.76
2012-2013 Fixed Carry Forward	53,732.51	0.00	418,193.10
Total Indirect Costs	243,549.34	988,745.76	570,552.66
Over/(Under) Recovery	-104,587.35	-60,106.61	-48,606.07

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	297,281.85	988,745.76	988,745.76
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-104,587.35	-60,106.61	-48,606.07
Total Projected Indirect 2016-2017 (Numerator)	401,869.20	1,048,852.37	1,037,351.83
Direct Costs	8,032,484.82	7,341,020.91	7,341,020.91
Rate for 2016-2017 **	5.00*	14.29*	14.13**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 59045
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*** Final ***

Montabella Community Schools
P.O. Box 349
Edmore, MI 48829

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	316,293.95	889,932.33	889,932.33
2012-2013 Fixed Carry Forward	-22,334.72	-70,607.71	-66,684.94
Total Indirect Costs	338,628.67	960,540.04	956,617.27
2012-2013 Direct Costs	6,866,454.19	6,292,815.81	6,292,815.81
2014-2015 Rate	4.93*	15.26*	15.20**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,545,465.26	5,813,080.34	5,813,080.34
Indirect costs based on rate ** multiplied by actual direct costs	322,691.44	871,962.05	883,588.21
2014-2015 Actual Indirect Costs	340,055.67	1,072,440.59	1,072,440.59
2012-2013 Fixed Carry Forward	-22,334.72	-70,607.71	-66,684.94
Total Indirect Costs	362,390.39	1,143,048.30	1,139,125.53
Over/(Under) Recovery	-39,698.95	0.00	-255,537.32

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	340,055.67	1,072,440.59	1,072,440.59
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-39,698.95	0.00	-255,537.32
Total Projected Indirect 2016-2017 (Numerator)	379,754.62	1,072,440.59	1,327,977.91
Direct Costs	6,545,465.26	5,813,080.34	5,813,080.34
Rate for 2016-2017 **	5.80*	18.45*	22.84**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 59070
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*** Final ***

Greenville Public Schools
1414 CHASE ST
GREENVILLE, MI 48838

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,073,737.84	3,543,591.07	3,543,591.07
2012-2013 Fixed Carry Forward	-27,112.64	121,536.26	119,266.20
Total Indirect Costs	1,100,850.48	3,422,054.81	3,424,324.87
2012-2013 Direct Costs	30,123,676.40	27,653,823.17	27,653,823.17
2014-2015 Rate	3.65*	12.37*	12.38**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	32,512,552.97	29,934,399.78	29,934,399.78
Indirect costs based on rate ** multiplied by actual direct costs	1,186,708.18	3,702,885.25	3,705,878.69
2014-2015 Actual Indirect Costs	1,089,175.70	3,667,328.89	3,667,328.89
2012-2013 Fixed Carry Forward	-27,112.64	121,536.26	119,266.20
Total Indirect Costs	1,116,288.34	3,545,792.63	3,548,062.69
Over/(Under) Recovery	70,419.84	157,092.62	157,816.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,089,175.70	3,667,328.89	3,667,328.89
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	70,419.84	157,092.62	157,816.00
Total Projected Indirect 2016-2017 (Numerator)	1,018,755.86	3,510,236.27	3,509,512.89
Direct Costs	32,512,552.97	29,934,399.78	29,934,399.78
Rate for 2016-2017 **	3.13*	11.73*	11.72**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 59080
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*** Final ***

Tri County Area Schools
94 Cherry Street, PO Box 79
Sand Lake, MI 49343

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	599,607.98	2,100,192.97	2,100,192.97
2012-2013 Fixed Carry Forward	40,279.65	0.00	491,363.54
Total Indirect Costs	559,328.33	2,100,192.97	1,608,829.43
2012-2013 Direct Costs	18,364,502.06	16,863,917.07	16,863,917.07
2014-2015 Rate	3.05*	12.45*	9.54**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	16,324,463.24	15,442,495.66	15,442,495.66
Indirect costs based on rate ** multiplied by actual direct costs	497,896.13	1,922,590.71	1,473,214.09
2014-2015 Actual Indirect Costs	643,626.78	2,057,835.36	2,057,835.36
2012-2013 Fixed Carry Forward	40,279.65	0.00	491,363.54
Total Indirect Costs	603,347.13	2,057,835.36	1,566,471.82
Over/(Under) Recovery	-105,451.00	-135,244.65	-93,257.73

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	643,626.78	2,057,835.36	2,057,835.36
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-105,451.00	-135,244.65	-93,257.73
Total Projected Indirect 2016-2017 (Numerator)	749,077.78	2,193,080.01	2,151,093.09
Direct Costs	16,324,463.24	15,442,495.66	15,442,495.66
Rate for 2016-2017 **	4.59*	14.20*	13.93**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 59090
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*** Final ***

Lakeview Community Schools (Montcalm)
123 5TH ST
LAKEVIEW, MI 48850

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	429,898.84	1,431,462.41	1,431,462.41
2012-2013 Fixed Carry Forward	-201,434.35	-307,513.48	-307,513.48
Total Indirect Costs	631,333.19	1,738,975.89	1,738,975.89
2012-2013 Direct Costs	9,959,941.67	8,958,378.10	8,958,378.10
2014-2015 Rate	6.34*	19.41*	19.41**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	10,944,410.26	9,629,908.36	9,629,908.36
Indirect costs based on rate ** multiplied by actual direct costs	693,875.61	1,444,486.25	1,869,165.21
2014-2015 Actual Indirect Costs	363,722.47	1,678,224.37	1,678,224.37
2012-2013 Fixed Carry Forward	-201,434.35	-307,513.48	-307,513.48
Total Indirect Costs	565,156.82	1,985,737.85	1,985,737.85
Over/(Under) Recovery	128,718.79	0.00	-116,572.64

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	363,722.47	1,678,224.37	1,678,224.37
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	128,718.79	0.00	-116,572.64
Total Projected Indirect 2016-2017 (Numerator)	235,003.68	1,678,224.37	1,794,797.01
Direct Costs	10,944,410.26	9,629,908.36	9,629,908.36
Rate for 2016-2017 **	2.15*	17.43*	18.64**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 59125
Form R0418

*** Final ***

Central Montcalm Public Schools
P.O. Box 9
Stanton, MI 48888

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	371,752.83	1,602,538.35	1,602,538.35
2012-2013 Fixed Carry Forward	-43,052.73	54,453.76	80,532.81
Total Indirect Costs	414,805.56	1,548,084.59	1,522,005.54
2012-2013 Direct Costs	13,928,043.09	12,697,257.57	12,697,257.57
2014-2015 Rate	2.98*	12.19*	11.99**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	13,710,208.64	12,363,837.23	12,363,837.23
Indirect costs based on rate ** multiplied by actual direct costs	408,564.22	1,507,151.76	1,482,424.08
2014-2015 Actual Indirect Costs	437,629.77	1,799,001.18	1,799,001.18
2012-2013 Fixed Carry Forward	-43,052.73	54,453.76	80,532.81
Total Indirect Costs	480,682.50	1,744,547.42	1,718,468.37
Over/(Under) Recovery	-72,118.28	-237,395.66	-236,044.29

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	437,629.77	1,799,001.18	1,799,001.18
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-72,118.28	-237,395.66	-236,044.29
Total Projected Indirect 2016-2017 (Numerator)	509,748.05	2,036,396.84	2,035,045.47
Direct Costs	13,710,208.64	12,363,837.23	12,363,837.23
Rate for 2016-2017 **	3.72*	16.47*	16.46**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 59150
Form R0418

*** Final ***

Vestaburg Community Schools
7188 Avenue B
Vestaburg, MI 48891

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	220,703.81	712,610.53	712,610.53
2012-2013 Fixed Carry Forward	-57,141.40	-72,146.43	-71,779.11
Total Indirect Costs	277,845.21	784,756.96	784,389.64
2012-2013 Direct Costs	5,511,772.94	5,019,866.22	5,019,866.22
2014-2015 Rate	5.04*	15.63*	15.63**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,352,373.63	4,910,547.10	4,910,547.10
Indirect costs based on rate ** multiplied by actual direct costs	269,759.63	736,582.07	767,518.51
2014-2015 Actual Indirect Costs	187,478.04	629,304.57	629,304.57
2012-2013 Fixed Carry Forward	-57,141.40	-72,146.43	-71,779.11
Total Indirect Costs	244,619.44	701,451.00	701,083.68
Over/(Under) Recovery	25,140.19	0.00	66,434.83

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	187,478.04	629,304.57	629,304.57
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	25,140.19	0.00	66,434.83
Total Projected Indirect 2016-2017 (Numerator)	162,337.85	629,304.57	562,869.74
Direct Costs	5,352,373.63	4,910,547.10	4,910,547.10
Rate for 2016-2017 **	3.03*	12.82*	11.46**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 60010
Form R0418

*** Final ***

Atlanta Community Schools
P.O. Box 619
Atlanta, MI 49709

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	174,948.33	474,693.42	474,693.42
2012-2013 Fixed Carry Forward	22,984.33	0.00	70,831.05
Total Indirect Costs	151,964.00	474,693.42	403,862.37
2012-2013 Direct Costs	2,783,207.61	2,483,462.52	2,483,462.52
2014-2015 Rate	5.46*	19.11*	16.26**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,487,705.40	2,183,170.41	2,183,170.41
Indirect costs based on rate ** multiplied by actual direct costs	135,828.71	327,475.56	354,983.51
2014-2015 Actual Indirect Costs	226,104.18	530,639.17	530,639.17
2012-2013 Fixed Carry Forward	22,984.33	0.00	70,831.05
Total Indirect Costs	203,119.85	530,639.17	459,808.12
Over/(Under) Recovery	-67,291.14	0.00	-104,824.61

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	226,104.18	530,639.17	530,639.17
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-67,291.14	0.00	-104,824.61
Total Projected Indirect 2016-2017 (Numerator)	293,395.32	530,639.17	635,463.78
Direct Costs	2,487,705.40	2,183,170.41	2,183,170.41
Rate for 2016-2017 **	11.79*	24.31*	29.11**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 60020
Form R0418

*** Final ***

Hillman Community Schools
26042 M 32 S
HILLMAN, MI 49746

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	224,689.72	767,541.52	767,541.52
2012-2013 Fixed Carry Forward	10,064.35	0.00	55,604.01
Total Indirect Costs	214,625.37	767,541.52	711,937.51
2012-2013 Direct Costs	4,271,964.94	3,729,113.14	3,729,113.14
2014-2015 Rate	5.02*	20.58*	19.09**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,477,972.40	3,932,139.82	3,932,139.82
Indirect costs based on rate ** multiplied by actual direct costs	224,794.21	589,820.97	750,645.49
2014-2015 Actual Indirect Costs	270,225.39	816,057.97	816,057.97
2012-2013 Fixed Carry Forward	10,064.35	0.00	55,604.01
Total Indirect Costs	260,161.04	816,057.97	760,453.96
Over/(Under) Recovery	-35,366.83	0.00	-9,808.47

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	270,225.39	816,057.97	816,057.97
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-35,366.83	0.00	-9,808.47
Total Projected Indirect 2016-2017 (Numerator)	305,592.22	816,057.97	825,866.44
Direct Costs	4,477,972.40	3,932,139.82	3,932,139.82
Rate for 2016-2017 **	6.82*	20.75*	21.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 61000
Form R0418

*** Final ***

Muskegon Area ISD
630 HARVEY ST
MUSKEGON, MI 49442

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	2,373,333.05	3,391,706.54	3,391,706.54
2012-2013 Fixed Carry Forward	971,895.51	0.00	1,260,762.54
Total Indirect Costs	1,401,437.54	3,391,706.54	2,130,944.00
2012-2013 Direct Costs	25,400,368.68	24,537,988.07	24,537,988.07
2014-2015 Rate	5.52*	13.82*	8.68**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	28,528,772.22	27,410,324.07	27,410,324.07
Indirect costs based on rate ** multiplied by actual direct costs	1,574,788.23	3,788,106.79	2,379,216.13
2014-2015 Actual Indirect Costs	2,404,794.38	3,702,760.64	3,702,760.64
2012-2013 Fixed Carry Forward	971,895.51	0.00	1,260,762.54
Total Indirect Costs	1,432,898.87	3,702,760.64	2,441,998.10
Over/(Under) Recovery	141,889.36	85,346.15	-62,781.97

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	2,404,794.38	3,702,760.64	3,702,760.64
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	141,889.36	85,346.15	-62,781.97
Total Projected Indirect 2016-2017 (Numerator)	2,262,905.02	3,617,414.49	3,765,542.61
Direct Costs	28,528,772.22	27,410,324.07	27,410,324.07
Rate for 2016-2017 **	7.93*	13.20*	13.74**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 61010
Form R0418

*** Final ***

Muskegon, Public Schools of the City of
349 WEST WEBSTER AVE
MUSKEGON, MI 49440

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	2,518,465.74	8,142,824.65	8,142,824.65
2012-2013 Fixed Carry Forward	-109,626.82	-835,158.70	-715,259.90
Total Indirect Costs	2,628,092.56	8,977,983.35	8,858,084.55
2012-2013 Direct Costs	56,870,263.19	51,245,904.28	51,245,904.28
2014-2015 Rate	4.62*	17.52*	17.29**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	49,737,812.63	44,813,941.33	44,813,941.33
Indirect costs based on rate ** multiplied by actual direct costs	2,297,886.94	6,722,091.20	7,748,330.46
2014-2015 Actual Indirect Costs	1,741,801.06	6,665,672.36	6,665,672.36
2012-2013 Fixed Carry Forward	-109,626.82	-835,158.70	-715,259.90
Total Indirect Costs	1,851,427.88	7,500,831.06	7,380,932.26
Over/(Under) Recovery	446,459.06	0.00	367,398.20

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,741,801.06	6,665,672.36	6,665,672.36
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	446,459.06	0.00	367,398.20
Total Projected Indirect 2016-2017 (Numerator)	1,295,342.00	6,665,672.36	6,298,274.16
Direct Costs	49,737,812.63	44,813,941.33	44,813,941.33
Rate for 2016-2017 **	2.60*	14.87*	14.05**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 61060
Form R0418

*** Final ***

Mona Shores Public School District
121 Randall Road
Norton Shores, MI 49441

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,298,581.20	3,773,012.83	3,773,012.83
2012-2013 Fixed Carry Forward	176,602.44	224,322.28	213,671.32
Total Indirect Costs	1,121,978.76	3,548,690.55	3,559,341.51
2012-2013 Direct Costs	32,941,924.83	30,467,493.20	30,467,493.20
2014-2015 Rate	3.41*	11.65*	11.68**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	34,337,275.38	31,602,995.48	31,602,995.48
Indirect costs based on rate ** multiplied by actual direct costs	1,170,901.09	3,681,748.97	3,691,229.87
2014-2015 Actual Indirect Costs	1,325,103.64	4,059,383.54	4,059,383.54
2012-2013 Fixed Carry Forward	176,602.44	224,322.28	213,671.32
Total Indirect Costs	1,148,501.20	3,835,061.26	3,845,712.22
Over/(Under) Recovery	22,399.89	-153,312.29	-154,482.35

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,325,103.64	4,059,383.54	4,059,383.54
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	22,399.89	-153,312.29	-154,482.35
Total Projected Indirect 2016-2017 (Numerator)	1,302,703.75	4,212,695.83	4,213,865.89
Direct Costs	34,337,275.38	31,602,995.48	31,602,995.48
Rate for 2016-2017 **	3.79*	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 2016-2017 Indirect Cost Rates
School District 61065
Form R0418

*** Final ***

Oakridge Public Schools
275 SOUTH WOLF LAKE RD
MUSKEGON, MI 49442

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	675,502.82	1,891,969.88	1,891,969.88
2012-2013 Fixed Carry Forward	-141,117.87	-197,953.67	-197,953.67
Total Indirect Costs	816,620.69	2,089,923.55	2,089,923.55
2012-2013 Direct Costs	15,859,783.17	14,643,316.11	14,643,316.11
2014-2015 Rate	5.15*	14.27*	14.27**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	17,294,453.70	16,091,009.38	16,091,009.38
Indirect costs based on rate ** multiplied by actual direct costs	890,664.37	2,296,187.04	2,296,187.04
2014-2015 Actual Indirect Costs	665,948.28	1,869,392.60	1,869,392.60
2012-2013 Fixed Carry Forward	-141,117.87	-197,953.67	-197,953.67
Total Indirect Costs	807,066.15	2,067,346.27	2,067,346.27
Over/(Under) Recovery	83,598.22	228,840.77	228,840.77

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	665,948.28	1,869,392.60	1,869,392.60
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	83,598.22	228,840.77	228,840.77
Total Projected Indirect 2016-2017 (Numerator)	582,350.06	1,640,551.83	1,640,551.83
Direct Costs	17,294,453.70	16,091,009.38	16,091,009.38
Rate for 2016-2017 **	3.37*	10.20*	10.20**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 61080
Form R0418

*** Final ***

Fruitport Community Schools
3255 PONTALUNA RD
FRUITPORT, MI 49415

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	815,792.92	2,856,251.31	2,856,251.31
2012-2013 Fixed Carry Forward	-82,629.03	248,495.39	248,495.39
Total Indirect Costs	898,421.95	2,607,755.92	2,607,755.92
2012-2013 Direct Costs	28,152,245.03	26,111,786.64	26,111,786.64
2014-2015 Rate	3.19*	9.99*	9.99**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	29,716,769.09	27,641,717.01	27,641,717.01
Indirect costs based on rate ** multiplied by actual direct costs	947,964.93	2,761,407.53	2,761,407.53
2014-2015 Actual Indirect Costs	754,362.88	2,829,414.96	2,829,414.96
2012-2013 Fixed Carry Forward	-82,629.03	248,495.39	248,495.39
Total Indirect Costs	836,991.91	2,580,919.57	2,580,919.57
Over/(Under) Recovery	110,973.02	180,487.96	180,487.96

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	754,362.88	2,829,414.96	2,829,414.96
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	110,973.02	180,487.96	180,487.96
Total Projected Indirect 2016-2017 (Numerator)	643,389.86	2,648,927.00	2,648,927.00
Direct Costs	29,716,769.09	27,641,717.01	27,641,717.01
Rate for 2016-2017 **	2.17*	9.58*	9.58**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 61120
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*** Final ***

Holton Public Schools
6500 Fourth Street
HOLTON, MI 49425

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	317,715.79	998,509.18	998,509.18
2012-2013 Fixed Carry Forward	-27,283.87	0.00	167,012.87
Total Indirect Costs	344,999.66	998,509.18	831,496.31
2012-2013 Direct Costs	8,115,078.12	7,600,488.22	7,600,488.22
2014-2015 Rate	4.25*	13.14*	10.94**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	7,430,559.66	6,931,184.53	6,931,184.53
Indirect costs based on rate ** multiplied by actual direct costs	315,798.79	910,757.65	758,271.59
2014-2015 Actual Indirect Costs	349,638.96	1,022,502.69	1,022,502.69
2012-2013 Fixed Carry Forward	-27,283.87	0.00	167,012.87
Total Indirect Costs	376,922.83	1,022,502.69	855,489.82
Over/(Under) Recovery	-61,124.04	-111,745.04	-97,218.23

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	349,638.96	1,022,502.69	1,022,502.69
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-61,124.04	-111,745.04	-97,218.23
Total Projected Indirect 2016-2017 (Numerator)	410,763.00	1,134,247.73	1,119,720.92
Direct Costs	7,430,559.66	6,931,184.53	6,931,184.53
Rate for 2016-2017 **	5.53*	16.36*	16.15**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
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*** Final ***

Montague Area Public Schools
4855 EILERS RD
MONTAGUE, MI 49437

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	393,724.89	1,577,444.74	1,577,444.74
2012-2013 Fixed Carry Forward	7,951.48	0.00	199,093.55
Total Indirect Costs	385,773.41	1,577,444.74	1,378,351.19
2012-2013 Direct Costs	12,808,494.48	11,624,774.63	11,624,774.63
2014-2015 Rate	3.01*	13.57*	11.86**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	13,769,524.67	12,543,363.63	12,543,363.63
Indirect costs based on rate ** multiplied by actual direct costs	414,462.69	1,702,134.44	1,487,642.93
2014-2015 Actual Indirect Costs	365,321.76	1,591,482.80	1,591,482.80
2012-2013 Fixed Carry Forward	7,951.48	0.00	199,093.55
Total Indirect Costs	357,370.28	1,591,482.80	1,392,389.25
Over/(Under) Recovery	57,092.41	110,651.64	95,253.68

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	365,321.76	1,591,482.80	1,591,482.80
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	57,092.41	110,651.64	95,253.68
Total Projected Indirect 2016-2017 (Numerator)	308,229.35	1,480,831.16	1,496,229.12
Direct Costs	13,769,524.67	12,543,363.63	12,543,363.63
Rate for 2016-2017 **	2.24*	11.81*	11.93**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 61190
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*** Final ***

Orchard View Schools
35 SOUTH SHERIDAN DR
MUSKEGON, MI 49442

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	653,988.61	2,337,218.62	2,337,218.62
2012-2013 Fixed Carry Forward	-47,817.25	52,212.87	52,212.87
Total Indirect Costs	701,805.86	2,285,005.75	2,285,005.75
2012-2013 Direct Costs	29,319,355.49	27,636,125.48	27,636,125.48
2014-2015 Rate	2.39*	8.27*	8.27**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	26,608,106.10	24,845,132.58	24,845,132.58
Indirect costs based on rate ** multiplied by actual direct costs	635,933.74	2,054,692.46	2,054,692.46
2014-2015 Actual Indirect Costs	625,027.04	2,388,000.56	2,388,000.56
2012-2013 Fixed Carry Forward	-47,817.25	52,212.87	52,212.87
Total Indirect Costs	672,844.29	2,335,787.69	2,335,787.69
Over/(Under) Recovery	-36,910.55	-281,095.23	-281,095.23

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	625,027.04	2,388,000.56	2,388,000.56
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-36,910.55	-281,095.23	-281,095.23
Total Projected Indirect 2016-2017 (Numerator)	661,937.59	2,669,095.79	2,669,095.79
Direct Costs	26,608,106.10	24,845,132.58	24,845,132.58
Rate for 2016-2017 **	2.49*	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 2016-2017 Indirect Cost Rates
School District 61210
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*** Final ***

Ravenna Public Schools
12322 STAFFORD ST
RAVENNA, MI 49451

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	382,846.55	1,388,767.23	1,388,767.23
2012-2013 Fixed Carry Forward	-15,481.45	0.00	69,841.52
Total Indirect Costs	398,328.00	1,388,767.23	1,318,925.71
2012-2013 Direct Costs	9,896,330.52	8,890,409.84	8,890,409.84
2014-2015 Rate	4.03*	15.62*	14.84**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	10,508,373.42	9,475,797.59	9,475,797.59
Indirect costs based on rate ** multiplied by actual direct costs	423,487.45	1,421,369.64	1,406,208.36
2014-2015 Actual Indirect Costs	428,474.47	1,461,050.30	1,461,050.30
2012-2013 Fixed Carry Forward	-15,481.45	0.00	69,841.52
Total Indirect Costs	443,955.92	1,461,050.30	1,391,208.78
Over/(Under) Recovery	-20,468.47	0.00	14,999.58

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	428,474.47	1,461,050.30	1,461,050.30
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-20,468.47	0.00	14,999.58
Total Projected Indirect 2016-2017 (Numerator)	448,942.94	1,461,050.30	1,446,050.72
Direct Costs	10,508,373.42	9,475,797.59	9,475,797.59
Rate for 2016-2017 **	4.27*	15.42*	15.26**

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

Michigan Department of Education
Carry Forward Calculation
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School District 61220
Form R0418

*** Final ***

Reeths-Puffer Schools
991 WEST GILES RD
MUSKEGON, MI 49445

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	835,600.98	3,244,109.65	3,244,109.65
2012-2013 Fixed Carry Forward	211,820.49	210,349.30	210,589.15
Total Indirect Costs	623,780.49	3,033,760.35	3,033,520.50
2012-2013 Direct Costs	33,473,618.00	31,065,109.33	31,065,109.33
2014-2015 Rate	1.86*	9.77*	9.77**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	35,817,973.98	33,170,994.59	33,170,994.59
Indirect costs based on rate ** multiplied by actual direct costs	666,214.32	3,240,806.17	3,240,806.17
2014-2015 Actual Indirect Costs	817,051.57	3,464,030.96	3,464,030.96
2012-2013 Fixed Carry Forward	211,820.49	210,349.30	210,589.15
Total Indirect Costs	605,231.08	3,253,681.66	3,253,441.81
Over/(Under) Recovery	60,983.24	-12,875.49	-12,635.64

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	817,051.57	3,464,030.96	3,464,030.96
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	60,983.24	-12,875.49	-12,635.64
Total Projected Indirect 2016-2017 (Numerator)	756,068.33	3,476,906.45	3,476,666.60
Direct Costs	35,817,973.98	33,170,994.59	33,170,994.59
Rate for 2016-2017 **	2.11*	10.48*	10.48**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 61230
Form R0418

*** Final ***

North Muskegon Public Schools
1600 MILLS AVE
MUSKEGON, MI 49445

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	257,643.46	838,209.02	838,209.02
2012-2013 Fixed Carry Forward	-84,047.27	-52,649.54	-52,649.54
Total Indirect Costs	341,690.73	890,858.56	890,858.56
2012-2013 Direct Costs	8,185,425.33	7,604,859.77	7,604,859.77
2014-2015 Rate	4.17*	11.71*	11.71**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	8,590,117.80	8,006,247.44	8,006,247.44
Indirect costs based on rate ** multiplied by actual direct costs	358,207.91	937,531.58	937,531.58
2014-2015 Actual Indirect Costs	305,302.87	889,173.23	889,173.23
2012-2013 Fixed Carry Forward	-84,047.27	-52,649.54	-52,649.54
Total Indirect Costs	389,350.14	941,822.77	941,822.77
Over/(Under) Recovery	-31,142.23	-4,291.19	-4,291.19

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	305,302.87	889,173.23	889,173.23
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-31,142.23	-4,291.19	-4,291.19
Total Projected Indirect 2016-2017 (Numerator)	336,445.10	893,464.42	893,464.42
Direct Costs	8,590,117.80	8,006,247.44	8,006,247.44
Rate for 2016-2017 **	3.92*	11.16*	11.16**

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

Michigan Department of Education
Carry Forward Calculation
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School District 61240
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*** Final ***

Whitehall District Schools
541 EAST SLOCUM ST
WHITEHALL, MI 49461

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	587,967.92	1,971,895.69	1,971,895.69
2012-2013 Fixed Carry Forward	-11,701.82	16,927.42	16,927.42
Total Indirect Costs	599,669.74	1,954,968.27	1,954,968.27
2012-2013 Direct Costs	21,600,104.39	20,216,176.62	20,216,176.62
2014-2015 Rate	2.78*	9.67*	9.67**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	23,203,165.50	21,823,082.06	21,823,082.06
Indirect costs based on rate ** multiplied by actual direct costs	645,048.00	2,110,292.04	2,110,292.04
2014-2015 Actual Indirect Costs	644,466.26	2,024,549.70	2,024,549.70
2012-2013 Fixed Carry Forward	-11,701.82	16,927.42	16,927.42
Total Indirect Costs	656,168.08	2,007,622.28	2,007,622.28
Over/(Under) Recovery	-11,120.08	102,669.76	102,669.76

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	644,466.26	2,024,549.70	2,024,549.70
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-11,120.08	102,669.76	102,669.76
Total Projected Indirect 2016-2017 (Numerator)	655,586.34	1,921,879.94	1,921,879.94
Direct Costs	23,203,165.50	21,823,082.06	21,823,082.06
Rate for 2016-2017 **	2.83*	8.81*	8.81**

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

Michigan Department of Education
Carry Forward Calculation
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School District 61900
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*** Final ***

Muskegon Montessori Academy for Environmental Change
2950 MCCRACKEN ST
NORTON SHORES, MI 49441

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	844,932.68	758,082.76	758,082.76
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	22,544.71	109,394.63	109,394.63
Total Indirect Costs	22,544.71	109,394.63	109,394.63
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	22,544.71	109,394.63	109,394.63
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	22,544.71	109,394.63	109,394.63
Direct Costs	844,932.68	758,082.76	758,082.76
Rate for 2016-2017 **	2.67*	14.43*	14.43**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 61902
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*** Final ***

Timberland Academy
2574 MCLAUGHLIN AVE
MUSKEGON, MI 49442

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	195,834.00	1,229,607.00	1,229,607.00
2012-2013 Fixed Carry Forward	-7,386.11	0.00	0.00
Total Indirect Costs	203,220.11	1,229,607.00	1,229,607.00
2012-2013 Direct Costs	5,286,430.00	4,252,657.00	4,252,657.00
2014-2015 Rate	3.84*	28.91*	28.91**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,356,535.00	5,286,651.00	5,286,651.00
Indirect costs based on rate ** multiplied by actual direct costs	244,090.94	792,997.65	1,321,662.75
2014-2015 Actual Indirect Costs	218,881.00	1,288,765.00	1,288,765.00
2012-2013 Fixed Carry Forward	-7,386.11	0.00	0.00
Total Indirect Costs	226,267.11	1,288,765.00	1,288,765.00
Over/(Under) Recovery	17,823.83	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	218,881.00	1,288,765.00	1,288,765.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	17,823.83	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	201,057.17	1,288,765.00	1,288,765.00
Direct Costs	6,356,535.00	5,286,651.00	5,286,651.00
Rate for 2016-2017 **	3.16*	24.38*	24.38**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 61904
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*** Final ***

Three Oaks Public School Academy
1212 KINGSLEY ST
MUSKEGON, MI 49442

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	8,539.24	418,283.39	418,283.39
2012-2013 Fixed Carry Forward	0.00	0.00	-26,262.05
Total Indirect Costs	8,539.24	418,283.39	444,545.44
2012-2013 Direct Costs	2,883,935.35	2,474,191.20	2,474,191.20
2014-2015 Rate	0.30*	16.91*	17.97**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,360,527.60	2,912,952.48	2,912,952.48
Indirect costs based on rate ** multiplied by actual direct costs	10,081.58	436,942.87	523,457.56
2014-2015 Actual Indirect Costs	9,363.09	456,938.21	456,938.21
2012-2013 Fixed Carry Forward	0.00	0.00	-26,262.05
Total Indirect Costs	9,363.09	456,938.21	483,200.26
Over/(Under) Recovery	718.49	0.00	40,257.30

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	9,363.09	456,938.21	456,938.21
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	718.49	0.00	40,257.30
Total Projected Indirect 2016-2017 (Numerator)	8,644.60	456,938.21	416,680.91
Direct Costs	3,360,527.60	2,912,952.48	2,912,952.48
Rate for 2016-2017 **	0.26*	15.69*	14.30**

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

Michigan Department of Education
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School District 61905
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*** Final ***

Muskegon Heights Public School Academy System
2441 Sanford Street
Muskegon Heights, MI 49444

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	167,851.07	1,690,523.01	1,690,523.01
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	167,851.07	1,690,523.01	1,690,523.01
2012-2013 Direct Costs	9,801,542.16	8,278,870.22	8,278,870.22
2014-2015 Rate	1.71*	20.42*	20.42**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	8,209,091.03	7,065,519.78	7,065,519.78
Indirect costs based on rate ** multiplied by actual direct costs	140,375.46	1,059,827.97	1,442,779.14
2014-2015 Actual Indirect Costs	374,435.49	1,518,006.74	1,518,006.74
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	374,435.49	1,518,006.74	1,518,006.74
Over/(Under) Recovery	-234,060.03	0.00	-75,227.60

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	374,435.49	1,518,006.74	1,518,006.74
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-234,060.03	0.00	-75,227.60
Total Projected Indirect 2016-2017 (Numerator)	608,495.52	1,518,006.74	1,593,234.34
Direct Costs	8,209,091.03	7,065,519.78	7,065,519.78
Rate for 2016-2017 **	7.41*	21.48*	22.55**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 61906
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*** Final ***

Muskegon Covenant Academy
125 CATHERINE AVE
MUSKEGON, MI 49442

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	818,822.53	708,479.70	708,479.70
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	24,035.16	134,377.99	134,377.99
Total Indirect Costs	24,035.16	134,377.99	134,377.99
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	24,035.16	134,377.99	134,377.99
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	24,035.16	134,377.99	134,377.99
Direct Costs	818,822.53	708,479.70	708,479.70
Rate for 2016-2017 **	2.94*	18.97*	18.97**

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

Michigan Department of Education
Carry Forward Calculation
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School District 62000
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*** Final ***

Newaygo County RESA
4747 WEST 48TH ST
FREMONT, MI 49412

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	960,650.39	1,658,631.07	1,658,631.07
2012-2013 Fixed Carry Forward	128,112.37	0.00	494,553.31
Total Indirect Costs	832,538.02	1,658,631.07	1,164,077.76
2012-2013 Direct Costs	15,176,277.89	14,478,297.21	14,478,297.21
2014-2015 Rate	5.49*	11.46*	8.04**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	17,479,555.60	16,318,088.99	16,318,088.99
Indirect costs based on rate ** multiplied by actual direct costs	959,627.60	1,870,053.00	1,311,974.35
2014-2015 Actual Indirect Costs	1,104,428.47	2,265,895.08	2,265,895.08
2012-2013 Fixed Carry Forward	128,112.37	0.00	494,553.31
Total Indirect Costs	976,316.10	2,265,895.08	1,771,341.77
Over/(Under) Recovery	-16,688.50	-395,842.08	-459,367.42

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,104,428.47	2,265,895.08	2,265,895.08
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-16,688.50	-395,842.08	-459,367.42
Total Projected Indirect 2016-2017 (Numerator)	1,121,116.97	2,661,737.16	2,725,262.50
Direct Costs	17,479,555.60	16,318,088.99	16,318,088.99
Rate for 2016-2017 **	6.41*	16.31*	16.70**

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

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*** Final ***

Fremont Public School District
450 E PINE ST
FREMONT, MI 49412

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	485,816.52	1,953,604.67	1,953,604.67
2012-2013 Fixed Carry Forward	65,003.40	57,424.39	57,473.93
Total Indirect Costs	420,813.12	1,896,180.28	1,896,130.74
2012-2013 Direct Costs	19,780,694.27	18,312,906.12	18,312,906.12
2014-2015 Rate	2.13*	10.35*	10.35**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	19,690,874.67	18,118,779.88	18,118,779.88
Indirect costs based on rate ** multiplied by actual direct costs	419,415.63	1,875,293.72	1,875,293.72
2014-2015 Actual Indirect Costs	505,951.64	2,078,046.43	2,078,046.43
2012-2013 Fixed Carry Forward	65,003.40	57,424.39	57,473.93
Total Indirect Costs	440,948.24	2,020,622.04	2,020,572.50
Over/(Under) Recovery	-21,532.61	-145,328.32	-145,278.78

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	505,951.64	2,078,046.43	2,078,046.43
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-21,532.61	-145,328.32	-145,278.78
Total Projected Indirect 2016-2017 (Numerator)	527,484.25	2,223,374.75	2,223,325.21
Direct Costs	19,690,874.67	18,118,779.88	18,118,779.88
Rate for 2016-2017 **	2.68*	12.27*	12.27**

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

Michigan Department of Education
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*** Final ***

Grant Public School District
148 ELDER ST
GRANT, MI 49327

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	484,381.35	1,656,341.34	1,656,341.34
2012-2013 Fixed Carry Forward	-27,324.67	271,120.20	274,862.15
Total Indirect Costs	511,706.02	1,385,221.14	1,381,479.19
2012-2013 Direct Costs	17,382,738.26	16,210,778.27	16,210,778.27
2014-2015 Rate	2.94*	8.55*	8.52**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	15,969,116.59	14,545,894.37	14,545,894.37
Indirect costs based on rate ** multiplied by actual direct costs	469,492.03	1,243,673.97	1,239,310.20
2014-2015 Actual Indirect Costs	581,540.57	2,004,762.79	2,004,762.79
2012-2013 Fixed Carry Forward	-27,324.67	271,120.20	274,862.15
Total Indirect Costs	608,865.24	1,733,642.59	1,729,900.64
Over/(Under) Recovery	-139,373.21	-489,968.62	-490,590.44

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	581,540.57	2,004,762.79	2,004,762.79
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-139,373.21	-489,968.62	-490,590.44
Total Projected Indirect 2016-2017 (Numerator)	720,913.78	2,494,731.41	2,495,353.23
Direct Costs	15,969,116.59	14,545,894.37	14,545,894.37
Rate for 2016-2017 **	4.51*	17.15*	17.16**

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

Michigan Department of Education
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*** Final ***

Hesperia Community Schools
96 S. Division Street
Hesperia, MI 49421

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	336,122.47	926,236.21	926,236.21
2012-2013 Fixed Carry Forward	98,593.73	285,307.71	285,080.38
Total Indirect Costs	237,528.74	640,928.50	641,155.83
2012-2013 Direct Costs	9,774,580.51	9,184,466.77	9,184,466.77
2014-2015 Rate	2.43*	6.98*	6.98**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	9,550,038.53	9,027,874.70	9,027,874.70
Indirect costs based on rate ** multiplied by actual direct costs	232,065.94	630,145.65	630,145.65
2014-2015 Actual Indirect Costs	400,389.00	922,552.83	922,552.83
2012-2013 Fixed Carry Forward	98,593.73	285,307.71	285,080.38
Total Indirect Costs	301,795.27	637,245.12	637,472.45
Over/(Under) Recovery	-69,729.33	-7,099.47	-7,326.80

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	400,389.00	922,552.83	922,552.83
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-69,729.33	-7,099.47	-7,326.80
Total Projected Indirect 2016-2017 (Numerator)	470,118.33	929,652.30	929,879.63
Direct Costs	9,550,038.53	9,027,874.70	9,027,874.70
Rate for 2016-2017 **	4.92*	10.30*	10.30**

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

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*** Final ***

Newaygo Public School District
360 S Mill Street
Newaygo, MI 49337

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	405,376.99	1,668,210.12	1,668,210.12
2012-2013 Fixed Carry Forward	-58,781.33	-164,523.37	-164,523.37
Total Indirect Costs	464,158.32	1,832,733.49	1,832,733.49
2012-2013 Direct Costs	13,607,081.15	12,344,248.02	12,344,248.02
2014-2015 Rate	3.41*	14.85*	14.85**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	14,091,227.30	12,912,616.60	12,912,616.60
Indirect costs based on rate ** multiplied by actual direct costs	480,510.85	1,917,523.57	1,917,523.57
2014-2015 Actual Indirect Costs	422,553.22	1,601,163.92	1,601,163.92
2012-2013 Fixed Carry Forward	-58,781.33	-164,523.37	-164,523.37
Total Indirect Costs	481,334.55	1,765,687.29	1,765,687.29
Over/(Under) Recovery	-823.70	151,836.28	151,836.28

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	422,553.22	1,601,163.92	1,601,163.92
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-823.70	151,836.28	151,836.28
Total Projected Indirect 2016-2017 (Numerator)	423,376.92	1,449,327.64	1,449,327.64
Direct Costs	14,091,227.30	12,912,616.60	12,912,616.60
Rate for 2016-2017 **	3.00*	11.22*	11.22**

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

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*** Final ***

White Cloud Public Schools
P.O. Box 1003
White Cloud, MI 49349

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	185,681.81	988,438.63	988,438.63
2012-2013 Fixed Carry Forward	4,545.50	96,358.61	96,358.61
Total Indirect Costs	181,136.31	892,080.02	892,080.02
2012-2013 Direct Costs	9,454,756.27	8,651,999.45	8,651,999.45
2014-2015 Rate	1.92*	10.31*	10.31**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	8,134,706.97	7,448,970.14	7,448,970.14
Indirect costs based on rate ** multiplied by actual direct costs	156,186.37	767,988.82	767,988.82
2014-2015 Actual Indirect Costs	235,749.84	921,486.67	921,486.67
2012-2013 Fixed Carry Forward	4,545.50	96,358.61	96,358.61
Total Indirect Costs	231,204.34	825,128.06	825,128.06
Over/(Under) Recovery	-75,017.97	-57,139.24	-57,139.24

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	235,749.84	921,486.67	921,486.67
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-75,017.97	-57,139.24	-57,139.24
Total Projected Indirect 2016-2017 (Numerator)	310,767.81	978,625.91	978,625.91
Direct Costs	8,134,706.97	7,448,970.14	7,448,970.14
Rate for 2016-2017 **	3.82*	13.14*	13.14**

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

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*** Final ***

Big Jackson School District
4020 13 MILE RD
PARIS, MI 49338

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	61,475.36	101,610.18	101,610.18
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	61,475.36	101,610.18	101,610.18
2012-2013 Direct Costs	314,893.81	274,758.99	274,758.99
2014-2015 Rate	19.52*	36.98*	36.98**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	247,924.47	203,564.99	203,564.99
Indirect costs based on rate ** multiplied by actual direct costs	37,188.67	30,534.75	50,891.25
2014-2015 Actual Indirect Costs	89,734.91	134,094.39	134,094.39
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	89,734.91	134,094.39	134,094.39
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	89,734.91	134,094.39	134,094.39
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	89,734.91	134,094.39	134,094.39
Direct Costs	247,924.47	203,564.99	203,564.99
Rate for 2016-2017 **	36.19*	65.87*	65.87**

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

Michigan Department of Education
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*** Final ***

Oakland Schools
2111 PONTIAC LAKE RD
WATERFORD, MI 48328

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	13,272,130.24	17,766,409.66	17,766,409.66
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	13,272,130.24	17,766,409.66	17,766,409.66
2012-2013 Direct Costs	64,587,914.63	60,093,635.21	60,093,635.21
2014-2015 Rate	20.55*	29.56*	29.56**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	70,913,467.77	66,356,392.66	66,356,392.66
Indirect costs based on rate ** multiplied by actual direct costs	10,637,020.17	9,953,458.90	16,589,098.17
2014-2015 Actual Indirect Costs	19,118,681.61	23,675,756.72	23,675,756.72
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	19,118,681.61	23,675,756.72	23,675,756.72
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	19,118,681.61	23,675,756.72	23,675,756.72
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	19,118,681.61	23,675,756.72	23,675,756.72
Direct Costs	70,913,467.77	66,356,392.66	66,356,392.66
Rate for 2016-2017 **	26.96*	35.68*	35.68**

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

Michigan Department of Education
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*** Final ***

Birmingham Public Schools
31301 EVERGREEN RD
BEVERLY HILLS, MI 48025

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	2,589,737.91	12,062,217.51	12,062,217.51
2012-2013 Fixed Carry Forward	359,998.52	783,806.01	780,421.60
Total Indirect Costs	2,229,739.39	11,278,411.50	11,281,795.91
2012-2013 Direct Costs	109,749,289.07	103,481,284.47	103,481,284.47
2014-2015 Rate	2.03*	10.90*	10.90**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	112,533,705.54	105,915,692.27	105,915,692.27
Indirect costs based on rate ** multiplied by actual direct costs	2,284,434.22	11,544,810.46	11,544,810.46
2014-2015 Actual Indirect Costs	3,857,781.94	13,273,917.21	13,273,917.21
2012-2013 Fixed Carry Forward	359,998.52	783,806.01	780,421.60
Total Indirect Costs	3,497,783.42	12,490,111.20	12,493,495.61
Over/(Under) Recovery	-1,213,349.20	-945,300.74	-948,685.15

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	3,857,781.94	13,273,917.21	13,273,917.21
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-1,213,349.20	-945,300.74	-948,685.15
Total Projected Indirect 2016-2017 (Numerator)	5,071,131.14	14,219,217.95	14,222,602.36
Direct Costs	112,533,705.54	105,915,692.27	105,915,692.27
Rate for 2016-2017 **	4.51*	13.43*	13.43**

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

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*** Final ***

Ferndale Public Schools
871 Pinecrest
FERNDALE, MI 48220

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,082,401.02	5,255,831.41	5,255,831.41
2012-2013 Fixed Carry Forward	352,905.29	0.00	1,088,299.99
Total Indirect Costs	729,495.73	5,255,831.41	4,167,531.42
2012-2013 Direct Costs	37,261,763.34	33,088,332.95	33,088,332.95
2014-2015 Rate	1.96*	15.88*	12.60**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	32,956,044.05	29,145,967.59	29,145,967.59
Indirect costs based on rate ** multiplied by actual direct costs	645,938.46	4,371,895.14	3,672,391.92
2014-2015 Actual Indirect Costs	1,064,885.14	4,874,961.60	4,874,961.60
2012-2013 Fixed Carry Forward	352,905.29	0.00	1,088,299.99
Total Indirect Costs	711,979.85	4,874,961.60	3,786,661.61
Over/(Under) Recovery	-66,041.39	0.00	-114,269.69

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,064,885.14	4,874,961.60	4,874,961.60
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-66,041.39	0.00	-114,269.69
Total Projected Indirect 2016-2017 (Numerator)	1,130,926.53	4,874,961.60	4,989,231.29
Direct Costs	32,956,044.05	29,145,967.59	29,145,967.59
Rate for 2016-2017 **	3.43*	16.73*	17.12**

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

Michigan Department of Education
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*** Final ***

Pontiac City School District
47200 WOODWARD AVE
PONTIAC, MI 48342

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	5,236,499.68	13,645,346.51	13,645,346.51
2012-2013 Fixed Carry Forward	-2,816,114.24	-6,626,660.40	-5,865,333.71
Total Indirect Costs	8,052,613.92	20,272,006.91	19,510,680.22
2012-2013 Direct Costs	60,151,693.93	52,653,309.18	52,653,309.18
2014-2015 Rate	13.39*	38.50*	37.05**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	49,128,536.86	45,499,645.65	45,499,645.65
Indirect costs based on rate ** multiplied by actual direct costs	6,578,311.09	6,824,946.85	11,374,911.41
2014-2015 Actual Indirect Costs	3,405,873.15	11,090,503.20	11,090,503.20
2012-2013 Fixed Carry Forward	-2,816,114.24	-6,626,660.40	-5,865,333.71
Total Indirect Costs	6,221,987.39	17,717,163.60	16,955,836.91
Over/(Under) Recovery	356,323.70	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	3,405,873.15	11,090,503.20	11,090,503.20
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	356,323.70	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	3,049,549.45	11,090,503.20	11,090,503.20
Direct Costs	49,128,536.86	45,499,645.65	45,499,645.65
Rate for 2016-2017 **	6.21*	24.37*	24.37**

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

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*** Final ***

Royal Oak Schools
800 DeVillen Avenue
ROYAL OAK, MI 48073

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	2,446,291.11	6,660,109.54	6,660,109.54
2012-2013 Fixed Carry Forward	-124,247.76	0.00	420,912.61
Total Indirect Costs	2,570,538.87	6,660,109.54	6,239,196.93
2012-2013 Direct Costs	50,330,843.85	46,117,025.42	46,117,025.42
2014-2015 Rate	5.11*	14.44*	13.53**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	51,975,760.83	46,350,933.42	46,350,933.42
Indirect costs based on rate ** multiplied by actual direct costs	2,655,961.38	6,693,074.79	6,271,281.29
2014-2015 Actual Indirect Costs	2,453,579.82	8,078,407.23	8,078,407.23
2012-2013 Fixed Carry Forward	-124,247.76	0.00	420,912.61
Total Indirect Costs	2,577,827.58	8,078,407.23	7,657,494.62
Over/(Under) Recovery	78,133.80	-1,385,332.44	-1,386,213.33

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	2,453,579.82	8,078,407.23	8,078,407.23
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	78,133.80	-1,385,332.44	-1,386,213.33
Total Projected Indirect 2016-2017 (Numerator)	2,375,446.02	9,463,739.67	9,464,620.56
Direct Costs	51,975,760.83	46,350,933.42	46,350,933.42
Rate for 2016-2017 **	4.57*	20.42*	20.42**

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

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*** Final ***

Berkley School District
14700 LINCOLN ST
OAK PARK, MI 48237

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,840,721.69	5,511,315.95	5,511,315.95
2012-2013 Fixed Carry Forward	-181,234.89	147,942.71	150,119.50
Total Indirect Costs	2,021,956.58	5,363,373.24	5,361,196.45
2012-2013 Direct Costs	46,478,904.84	42,808,310.58	42,808,310.58
2014-2015 Rate	4.35*	12.53*	12.52**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	52,121,957.38	48,402,425.10	48,402,425.10
Indirect costs based on rate ** multiplied by actual direct costs	2,267,305.15	6,064,823.87	6,059,983.62
2014-2015 Actual Indirect Costs	1,946,190.23	5,665,722.51	5,665,722.51
2012-2013 Fixed Carry Forward	-181,234.89	147,942.71	150,119.50
Total Indirect Costs	2,127,425.12	5,517,779.80	5,515,603.01
Over/(Under) Recovery	139,880.03	547,044.07	544,380.61

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,946,190.23	5,665,722.51	5,665,722.51
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	139,880.03	547,044.07	544,380.61
Total Projected Indirect 2016-2017 (Numerator)	1,806,310.20	5,118,678.44	5,121,341.90
Direct Costs	52,121,957.38	48,402,425.10	48,402,425.10
Rate for 2016-2017 **	3.47*	10.58*	10.58**

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

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*** Final ***

Southfield Public School District
24661 LAHSER RD
SOUTHFIELD, MI 48033

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	2,912,525.85	9,786,110.84	9,786,110.84
2012-2013 Fixed Carry Forward	562,987.50	1,019,233.74	1,096,096.51
Total Indirect Costs	2,349,538.35	8,766,877.10	8,690,014.33
2012-2013 Direct Costs	91,308,044.95	84,434,459.96	84,434,459.96
2014-2015 Rate	2.57*	10.38*	10.29**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	95,895,346.29	88,961,923.45	88,961,923.45
Indirect costs based on rate ** multiplied by actual direct costs	2,464,510.40	9,234,247.65	9,154,181.92
2014-2015 Actual Indirect Costs	3,360,640.10	10,294,062.94	10,294,062.94
2012-2013 Fixed Carry Forward	562,987.50	1,019,233.74	1,096,096.51
Total Indirect Costs	2,797,652.60	9,274,829.20	9,197,966.43
Over/(Under) Recovery	-333,142.20	-40,581.55	-43,784.51

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	3,360,640.10	10,294,062.94	10,294,062.94
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-333,142.20	-40,581.55	-43,784.51
Total Projected Indirect 2016-2017 (Numerator)	3,693,782.30	10,334,644.49	10,337,847.45
Direct Costs	95,895,346.29	88,961,923.45	88,961,923.45
Rate for 2016-2017 **	3.85*	11.62*	11.62**

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

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*** Final ***

Avondale School District
2940 WAUKEGAN ST
AUBURN HILLS, MI 48326

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	994,673.58	3,894,219.21	3,894,219.21
2012-2013 Fixed Carry Forward	-139,269.31	-90,386.80	-90,397.32
Total Indirect Costs	1,133,942.89	3,984,606.01	3,984,616.53
2012-2013 Direct Costs	35,317,887.55	32,418,341.92	32,418,341.92
2014-2015 Rate	3.21*	12.29*	12.29**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	38,004,342.86	35,029,971.20	35,029,971.20
Indirect costs based on rate ** multiplied by actual direct costs	1,219,939.41	4,305,183.46	4,305,183.46
2014-2015 Actual Indirect Costs	1,124,017.16	4,098,388.82	4,098,388.82
2012-2013 Fixed Carry Forward	-139,269.31	-90,386.80	-90,397.32
Total Indirect Costs	1,263,286.47	4,188,775.62	4,188,786.14
Over/(Under) Recovery	-43,347.06	116,407.84	116,397.32

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,124,017.16	4,098,388.82	4,098,388.82
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-43,347.06	116,407.84	116,397.32
Total Projected Indirect 2016-2017 (Numerator)	1,167,364.22	3,981,980.98	3,981,991.50
Direct Costs	38,004,342.86	35,029,971.20	35,029,971.20
Rate for 2016-2017 **	3.07*	11.37*	11.37**

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

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*** Final ***

Bloomfield Hills Schools
7273 Wing Lake Rd
Bloomfield Hills, MI 48301

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	3,394,992.25	12,542,353.71	12,542,353.71
2012-2013 Fixed Carry Forward	-127,237.71	0.00	501,738.79
Total Indirect Costs	3,522,229.96	12,542,353.71	12,040,614.92
2012-2013 Direct Costs	94,912,646.68	85,765,285.22	85,765,285.22
2014-2015 Rate	3.71*	14.62*	14.04**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	98,148,332.82	89,463,295.90	89,463,295.90
Indirect costs based on rate ** multiplied by actual direct costs	3,641,303.15	13,079,533.86	12,560,646.74
2014-2015 Actual Indirect Costs	3,249,932.01	11,934,968.93	11,934,968.93
2012-2013 Fixed Carry Forward	-127,237.71	0.00	501,738.79
Total Indirect Costs	3,377,169.72	11,934,968.93	11,433,230.14
Over/(Under) Recovery	264,133.43	1,144,564.93	1,127,416.60

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	3,249,932.01	11,934,968.93	11,934,968.93
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	264,133.43	1,144,564.93	1,127,416.60
Total Projected Indirect 2016-2017 (Numerator)	2,985,798.58	10,790,404.00	10,807,552.33
Direct Costs	98,148,332.82	89,463,295.90	89,463,295.90
Rate for 2016-2017 **	3.04*	12.06*	12.08**

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

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*** Final ***

Clarenceville School District
20210 MIDDLEBELT RD
LIVONIA, MI 48152

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	702,780.81	1,940,617.23	1,940,617.23
2012-2013 Fixed Carry Forward	2,644.81	265,739.38	265,709.36
Total Indirect Costs	700,136.00	1,674,877.85	1,674,907.87
2012-2013 Direct Costs	18,958,150.80	17,720,314.38	17,720,314.38
2014-2015 Rate	3.69*	9.45*	9.45**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	19,799,986.58	18,546,245.29	18,546,245.29
Indirect costs based on rate ** multiplied by actual direct costs	730,619.50	1,752,620.18	1,752,620.18
2014-2015 Actual Indirect Costs	761,386.40	2,015,127.69	2,015,127.69
2012-2013 Fixed Carry Forward	2,644.81	265,739.38	265,709.36
Total Indirect Costs	758,741.59	1,749,388.31	1,749,418.33
Over/(Under) Recovery	-28,122.09	3,231.87	3,201.85

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	761,386.40	2,015,127.69	2,015,127.69
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-28,122.09	3,231.87	3,201.85
Total Projected Indirect 2016-2017 (Numerator)	789,508.49	2,011,895.82	2,011,925.84
Direct Costs	19,799,986.58	18,546,245.29	18,546,245.29
Rate for 2016-2017 **	3.99*	10.85*	10.85**

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

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*** Final ***

Novi Community School District
25345 TAFT RD
NOVI, MI 48374

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,056,103.75	5,845,449.67	5,845,449.67
2012-2013 Fixed Carry Forward	46,501.77	541,069.60	541,069.60
Total Indirect Costs	1,009,601.98	5,304,380.07	5,304,380.07
2012-2013 Direct Costs	69,087,876.68	64,298,530.76	64,298,530.76
2014-2015 Rate	1.46*	8.25*	8.25**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	72,154,444.05	67,314,624.66	67,314,624.66
Indirect costs based on rate ** multiplied by actual direct costs	1,053,454.88	5,553,456.53	5,553,456.53
2014-2015 Actual Indirect Costs	1,324,280.38	6,164,099.77	6,164,099.77
2012-2013 Fixed Carry Forward	46,501.77	541,069.60	541,069.60
Total Indirect Costs	1,277,778.61	5,623,030.17	5,623,030.17
Over/(Under) Recovery	-224,323.73	-69,573.64	-69,573.64

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,324,280.38	6,164,099.77	6,164,099.77
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-224,323.73	-69,573.64	-69,573.64
Total Projected Indirect 2016-2017 (Numerator)	1,548,604.11	6,233,673.41	6,233,673.41
Direct Costs	72,154,444.05	67,314,624.66	67,314,624.66
Rate for 2016-2017 **	2.15*	9.26*	9.26**

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

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*** Final ***

Oxford Community Schools
10 N. Washington St
OXFORD, MI 48371

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,809,355.65	4,969,053.75	4,969,053.75
2012-2013 Fixed Carry Forward	26,547.20	500,331.90	398,023.60
Total Indirect Costs	1,782,808.45	4,468,721.85	4,571,030.15
2012-2013 Direct Costs	42,994,990.50	39,835,292.40	39,835,292.40
2014-2015 Rate	4.15*	11.22*	11.47**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	48,877,523.54	45,837,361.65	45,837,361.65
Indirect costs based on rate ** multiplied by actual direct costs	2,028,417.23	5,142,951.98	5,257,545.38
2014-2015 Actual Indirect Costs	2,041,737.12	5,081,899.01	5,081,899.01
2012-2013 Fixed Carry Forward	26,547.20	500,331.90	398,023.60
Total Indirect Costs	2,015,189.92	4,581,567.11	4,683,875.41
Over/(Under) Recovery	13,227.31	561,384.87	573,669.97

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	2,041,737.12	5,081,899.01	5,081,899.01
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	13,227.31	561,384.87	573,669.97
Total Projected Indirect 2016-2017 (Numerator)	2,028,509.81	4,520,514.14	4,508,229.04
Direct Costs	48,877,523.54	45,837,361.65	45,837,361.65
Rate for 2016-2017 **	4.15*	9.86*	9.84**

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

Michigan Department of Education
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For Approved 2016-2017 Indirect Cost Rates
School District 63130
Form R0418

*** Final ***

Hazel Park, School District of the City of
1620 EAST ELZA AVE
HAZEL PARK, MI 48030

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,009,448.74	6,187,703.84	6,187,703.84
2012-2013 Fixed Carry Forward	-56,798.87	-172,400.12	-88,140.07
Total Indirect Costs	1,066,247.61	6,360,103.96	6,275,843.91
2012-2013 Direct Costs	49,538,901.99	44,360,646.89	44,360,646.89
2014-2015 Rate	2.15*	14.34*	14.15**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	46,605,253.08	41,902,145.13	41,902,145.13
Indirect costs based on rate ** multiplied by actual direct costs	1,002,012.94	6,008,767.61	5,929,153.54
2014-2015 Actual Indirect Costs	1,485,364.27	6,188,472.22	6,188,472.22
2012-2013 Fixed Carry Forward	-56,798.87	-172,400.12	-88,140.07
Total Indirect Costs	1,542,163.14	6,360,872.34	6,276,612.29
Over/(Under) Recovery	-540,150.20	-352,104.73	-347,458.75

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,485,364.27	6,188,472.22	6,188,472.22
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-540,150.20	-352,104.73	-347,458.75
Total Projected Indirect 2016-2017 (Numerator)	2,025,514.47	6,540,576.95	6,535,930.97
Direct Costs	46,605,253.08	41,902,145.13	41,902,145.13
Rate for 2016-2017 **	4.35*	15.61*	15.60**

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

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School District 63140
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*** Final ***

Madison District Public Schools
26524 JOHN R RD
MADISON HEIGHTS, MI 48071

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	419,141.84	1,929,894.40	1,929,894.40
2012-2013 Fixed Carry Forward	181,239.51	0.00	143,651.96
Total Indirect Costs	237,902.33	1,929,894.40	1,786,242.44
2012-2013 Direct Costs	12,887,516.03	11,376,763.47	11,376,763.47
2014-2015 Rate	1.85*	16.96*	15.70**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	14,480,078.79	13,045,035.66	13,045,035.66
Indirect costs based on rate ** multiplied by actual direct costs	267,881.46	1,956,755.35	2,048,070.60
2014-2015 Actual Indirect Costs	480,797.01	1,915,840.14	1,915,840.14
2012-2013 Fixed Carry Forward	181,239.51	0.00	143,651.96
Total Indirect Costs	299,557.50	1,915,840.14	1,772,188.18
Over/(Under) Recovery	-31,676.04	0.00	275,882.42

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	480,797.01	1,915,840.14	1,915,840.14
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-31,676.04	0.00	275,882.42
Total Projected Indirect 2016-2017 (Numerator)	512,473.05	1,915,840.14	1,639,957.72
Direct Costs	14,480,078.79	13,045,035.66	13,045,035.66
Rate for 2016-2017 **	3.54*	14.69*	12.57**

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

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*** Final ***

Troy School District
4400 LIVERNOIS RD
TROY, MI 48098

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,960,174.00	10,472,976.00	10,472,976.00
2012-2013 Fixed Carry Forward	242,428.28	1,168,049.57	1,168,049.57
Total Indirect Costs	1,717,745.72	9,304,926.43	9,304,926.43
2012-2013 Direct Costs	133,908,876.00	125,396,074.00	125,396,074.00
2014-2015 Rate	1.28*	7.42*	7.42**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	139,949,485.00	131,090,394.00	131,090,394.00
Indirect costs based on rate ** multiplied by actual direct costs	1,791,353.41	9,726,907.23	9,726,907.23
2014-2015 Actual Indirect Costs	2,401,647.00	11,260,738.00	11,260,738.00
2012-2013 Fixed Carry Forward	242,428.28	1,168,049.57	1,168,049.57
Total Indirect Costs	2,159,218.72	10,092,688.43	10,092,688.43
Over/(Under) Recovery	-367,865.31	-365,781.20	-365,781.20

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	2,401,647.00	11,260,738.00	11,260,738.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-367,865.31	-365,781.20	-365,781.20
Total Projected Indirect 2016-2017 (Numerator)	2,769,512.31	11,626,519.20	11,626,519.20
Direct Costs	139,949,485.00	131,090,394.00	131,090,394.00
Rate for 2016-2017 **	1.98*	8.87*	8.87**

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

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*** Final ***

West Bloomfield School District
5810 COMMERCE RD
WEST BLOOMFIELD, MI 48324

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,615,367.23	6,140,314.19	6,140,314.19
2012-2013 Fixed Carry Forward	-140,872.46	757,400.07	757,400.07
Total Indirect Costs	1,756,239.69	5,382,914.12	5,382,914.12
2012-2013 Direct Costs	66,749,958.61	62,225,011.65	62,225,011.65
2014-2015 Rate	2.63*	8.65*	8.65**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	63,977,264.15	59,938,136.28	59,938,136.28
Indirect costs based on rate ** multiplied by actual direct costs	1,682,602.05	5,184,648.79	5,184,648.79
2014-2015 Actual Indirect Costs	2,338,864.94	6,377,992.81	6,377,992.81
2012-2013 Fixed Carry Forward	-140,872.46	757,400.07	757,400.07
Total Indirect Costs	2,479,737.40	5,620,592.74	5,620,592.74
Over/(Under) Recovery	-797,135.35	-435,943.95	-435,943.95

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	2,338,864.94	6,377,992.81	6,377,992.81
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-797,135.35	-435,943.95	-435,943.95
Total Projected Indirect 2016-2017 (Numerator)	3,136,000.29	6,813,936.76	6,813,936.76
Direct Costs	63,977,264.15	59,938,136.28	59,938,136.28
Rate for 2016-2017 **	4.90*	11.37*	11.37**

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

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*** Final ***

Brandon School District in the Counties of Oakland
and Lapeer
1025 SOUTH ORTONVILLE RD
ORTONVILLE, MI 48462

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,342,074.69	4,208,644.71	4,208,644.71
2012-2013 Fixed Carry Forward	-150,169.02	0.00	235,243.56
Total Indirect Costs	1,492,243.71	4,208,644.71	3,973,401.15
2012-2013 Direct Costs	27,040,499.32	24,173,929.30	24,173,929.30
2014-2015 Rate	5.52*	17.41*	16.44**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	25,425,072.40	22,797,080.21	22,797,080.21
Indirect costs based on rate ** multiplied by actual direct costs	1,403,464.00	3,419,562.03	3,747,839.99
2014-2015 Actual Indirect Costs	1,151,245.16	3,779,237.35	3,779,237.35
2012-2013 Fixed Carry Forward	-150,169.02	0.00	235,243.56
Total Indirect Costs	1,301,414.18	3,779,237.35	3,543,993.79
Over/(Under) Recovery	102,049.82	0.00	203,846.20

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,151,245.16	3,779,237.35	3,779,237.35
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	102,049.82	0.00	203,846.20
Total Projected Indirect 2016-2017 (Numerator)	1,049,195.34	3,779,237.35	3,575,391.15
Direct Costs	25,425,072.40	22,797,080.21	22,797,080.21
Rate for 2016-2017 **	4.13*	16.58*	15.68**

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

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*** Final ***

Clarkston Community School District
6389 CLARKSTON RD
CLARKSTON, MI 48346

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	2,534,033.29	9,625,781.62	9,625,781.62
2012-2013 Fixed Carry Forward	-16,734.47	30,744.59	23,131.57
Total Indirect Costs	2,550,767.76	9,595,037.03	9,602,650.05
2012-2013 Direct Costs	74,150,958.12	67,059,209.79	67,059,209.79
2014-2015 Rate	3.44*	14.31*	14.32**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	73,271,152.96	66,458,311.90	66,458,311.90
Indirect costs based on rate ** multiplied by actual direct costs	2,520,527.66	9,510,184.43	9,516,830.26
2014-2015 Actual Indirect Costs	2,780,635.32	9,626,541.89	9,626,541.89
2012-2013 Fixed Carry Forward	-16,734.47	30,744.59	23,131.57
Total Indirect Costs	2,797,369.79	9,595,797.30	9,603,410.32
Over/(Under) Recovery	-276,842.13	-85,612.87	-86,580.06

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	2,780,635.32	9,626,541.89	9,626,541.89
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-276,842.13	-85,612.87	-86,580.06
Total Projected Indirect 2016-2017 (Numerator)	3,057,477.45	9,712,154.76	9,713,121.95
Direct Costs	73,271,152.96	66,458,311.90	66,458,311.90
Rate for 2016-2017 **	4.17*	14.61*	14.62**

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

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*** Final ***

Farmington Public School District
32500 SHIAWASSEE RD
FARMINGTON, MI 48336

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	3,989,682.13	14,409,488.26	14,409,488.26
2012-2013 Fixed Carry Forward	437,823.06	2,398,002.10	2,403,212.04
Total Indirect Costs	3,551,859.07	12,011,486.16	12,006,276.22
2012-2013 Direct Costs	141,960,079.01	131,891,508.62	131,891,508.62
2014-2015 Rate	2.50*	9.11*	9.10**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	141,606,485.92	131,445,566.43	131,445,566.43
Indirect costs based on rate ** multiplied by actual direct costs	3,540,162.15	11,974,691.10	11,961,546.55
2014-2015 Actual Indirect Costs	4,416,778.38	14,895,499.11	14,895,499.11
2012-2013 Fixed Carry Forward	437,823.06	2,398,002.10	2,403,212.04
Total Indirect Costs	3,978,955.32	12,497,497.01	12,492,287.07
Over/(Under) Recovery	-438,793.17	-522,805.91	-530,740.52

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	4,416,778.38	14,895,499.11	14,895,499.11
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-438,793.17	-522,805.91	-530,740.52
Total Projected Indirect 2016-2017 (Numerator)	4,855,571.55	15,418,305.02	15,426,239.63
Direct Costs	141,606,485.92	131,445,566.43	131,445,566.43
Rate for 2016-2017 **	3.43*	11.73*	11.74**

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

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*** Final ***

Holly Area School District
920 BAIRD ST
HOLLY, MI 48442

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,098,622.73	3,460,657.10	3,460,657.10
2012-2013 Fixed Carry Forward	-74,157.90	219,550.87	221,739.01
Total Indirect Costs	1,172,780.63	3,241,106.23	3,238,918.09
2012-2013 Direct Costs	32,854,833.25	30,492,798.88	30,492,798.88
2014-2015 Rate	3.57*	10.63*	10.62**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	33,776,564.34	31,154,616.47	31,154,616.47
Indirect costs based on rate ** multiplied by actual direct costs	1,205,823.35	3,311,735.73	3,308,620.27
2014-2015 Actual Indirect Costs	1,077,306.92	3,699,254.79	3,699,254.79
2012-2013 Fixed Carry Forward	-74,157.90	219,550.87	221,739.01
Total Indirect Costs	1,151,464.82	3,479,703.92	3,477,515.78
Over/(Under) Recovery	54,358.53	-167,968.19	-168,895.51

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,077,306.92	3,699,254.79	3,699,254.79
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	54,358.53	-167,968.19	-168,895.51
Total Projected Indirect 2016-2017 (Numerator)	1,022,948.39	3,867,222.98	3,868,150.30
Direct Costs	33,776,564.34	31,154,616.47	31,154,616.47
Rate for 2016-2017 **	3.03*	12.41*	12.42**

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

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*** Final ***

Huron Valley Schools
2390 SOUTH MILFORD RD
HIGHLAND, MI 48357

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	3,148,971.01	12,385,068.34	12,385,068.34
2012-2013 Fixed Carry Forward	-261,266.25	-981,376.02	-924,200.69
Total Indirect Costs	3,410,237.26	13,366,444.36	13,309,269.03
2012-2013 Direct Costs	87,343,578.99	78,107,481.66	78,107,481.66
2014-2015 Rate	3.90*	17.11*	17.04**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	91,137,244.80	82,101,269.29	82,101,269.29
Indirect costs based on rate ** multiplied by actual direct costs	3,554,352.55	12,315,190.39	13,990,056.29
2014-2015 Actual Indirect Costs	3,530,293.76	12,566,269.27	12,566,269.27
2012-2013 Fixed Carry Forward	-261,266.25	-981,376.02	-924,200.69
Total Indirect Costs	3,791,560.01	13,547,645.29	13,490,469.96
Over/(Under) Recovery	-237,207.46	0.00	499,586.33

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	3,530,293.76	12,566,269.27	12,566,269.27
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-237,207.46	0.00	499,586.33
Total Projected Indirect 2016-2017 (Numerator)	3,767,501.22	12,566,269.27	12,066,682.94
Direct Costs	91,137,244.80	82,101,269.29	82,101,269.29
Rate for 2016-2017 **	4.13*	15.31*	14.70**

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

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*** Final ***

Lake Orion Community Schools
315 NORTH LAPEER ST
LAKE ORION, MI 48362

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	2,937,388.16	9,012,345.77	9,012,345.77
2012-2013 Fixed Carry Forward	-552,947.09	688,850.20	686,465.10
Total Indirect Costs	3,490,335.25	8,323,495.57	8,325,880.67
2012-2013 Direct Costs	76,322,575.05	70,247,617.44	70,247,617.44
2014-2015 Rate	4.57*	11.85*	11.85**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	78,506,842.02	73,116,682.37	73,116,682.37
Indirect costs based on rate ** multiplied by actual direct costs	3,587,762.68	8,664,326.86	8,664,326.86
2014-2015 Actual Indirect Costs	2,294,220.90	7,684,380.55	7,684,380.55
2012-2013 Fixed Carry Forward	-552,947.09	688,850.20	686,465.10
Total Indirect Costs	2,847,167.99	6,995,530.35	6,997,915.45
Over/(Under) Recovery	740,594.69	1,668,796.51	1,666,411.41

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	2,294,220.90	7,684,380.55	7,684,380.55
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	740,594.69	1,668,796.51	1,666,411.41
Total Projected Indirect 2016-2017 (Numerator)	1,553,626.21	6,015,584.04	6,017,969.14
Direct Costs	78,506,842.02	73,116,682.37	73,116,682.37
Rate for 2016-2017 **	1.98*	8.23*	8.23**

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

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*** Final ***

South Lyon Community Schools
345 SOUTH WARREN ST
SOUTH LYON, MI 48178

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,439,062.01	7,913,537.28	7,913,537.28
2012-2013 Fixed Carry Forward	-469,579.83	0.00	330,683.49
Total Indirect Costs	1,908,641.84	7,913,537.28	7,582,853.79
2012-2013 Direct Costs	60,693,754.58	54,219,279.31	54,219,279.31
2014-2015 Rate	3.14*	14.60*	13.99**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	68,733,426.35	62,112,129.71	62,112,129.71
Indirect costs based on rate ** multiplied by actual direct costs	2,158,229.59	9,068,370.94	8,689,486.95
2014-2015 Actual Indirect Costs	1,242,939.54	7,864,236.18	7,864,236.18
2012-2013 Fixed Carry Forward	-469,579.83	0.00	330,683.49
Total Indirect Costs	1,712,519.37	7,864,236.18	7,533,552.69
Over/(Under) Recovery	445,710.22	1,204,134.76	1,155,934.26

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,242,939.54	7,864,236.18	7,864,236.18
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	445,710.22	1,204,134.76	1,155,934.26
Total Projected Indirect 2016-2017 (Numerator)	797,229.32	6,660,101.42	6,708,301.92
Direct Costs	68,733,426.35	62,112,129.71	62,112,129.71
Rate for 2016-2017 **	1.16*	10.72*	10.80**

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

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*** Final ***

Oak Park, School District of the City of
13900 GRANZON ST
OAK PARK, MI 48237

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,045,375.88	3,984,243.35	3,984,243.35
2012-2013 Fixed Carry Forward	396,500.82	1,343,191.60	1,263,798.67
Total Indirect Costs	648,875.06	2,641,051.75	2,720,444.68
2012-2013 Direct Costs	40,991,974.25	38,053,106.78	38,053,106.78
2014-2015 Rate	1.58*	6.94*	7.15**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	42,761,965.40	39,282,991.61	39,282,991.61
Indirect costs based on rate ** multiplied by actual direct costs	675,639.05	2,726,239.62	2,808,733.90
2014-2015 Actual Indirect Costs	1,097,602.58	4,576,576.37	4,576,576.37
2012-2013 Fixed Carry Forward	396,500.82	1,343,191.60	1,263,798.67
Total Indirect Costs	701,101.76	3,233,384.77	3,312,777.70
Over/(Under) Recovery	-25,462.71	-507,145.15	-504,043.80

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,097,602.58	4,576,576.37	4,576,576.37
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-25,462.71	-507,145.15	-504,043.80
Total Projected Indirect 2016-2017 (Numerator)	1,123,065.29	5,083,721.52	5,080,620.17
Direct Costs	42,761,965.40	39,282,991.61	39,282,991.61
Rate for 2016-2017 **	2.63*	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 2016-2017 Indirect Cost Rates
School District 63260
Form R0418

*** Final ***

Rochester Community School District
501 WEST UNIVERSITY DR
ROCHESTER, MI 48307

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	5,894,481.46	18,150,148.19	18,150,148.19
2012-2013 Fixed Carry Forward	-817,256.87	1,647,771.99	1,483,843.98
Total Indirect Costs	6,711,738.33	16,502,376.20	16,666,304.21
2012-2013 Direct Costs	154,380,003.98	142,124,337.25	142,124,337.25
2014-2015 Rate	4.35*	11.61*	11.73**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	156,263,870.96	145,564,280.39	145,564,280.39
Indirect costs based on rate ** multiplied by actual direct costs	6,797,478.39	16,900,012.95	17,074,690.09
2014-2015 Actual Indirect Costs	5,730,052.70	16,429,643.27	16,429,643.27
2012-2013 Fixed Carry Forward	-817,256.87	1,647,771.99	1,483,843.98
Total Indirect Costs	6,547,309.57	14,781,871.28	14,945,799.29
Over/(Under) Recovery	250,168.82	2,118,141.67	2,128,890.80

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	5,730,052.70	16,429,643.27	16,429,643.27
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	250,168.82	2,118,141.67	2,128,890.80
Total Projected Indirect 2016-2017 (Numerator)	5,479,883.88	14,311,501.60	14,300,752.47
Direct Costs	156,263,870.96	145,564,280.39	145,564,280.39
Rate for 2016-2017 **	3.51*	9.83*	9.82**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 63270
Form R0418

*** Final ***

Clawson Public Schools
626 Phillips Ave
Clawson, MI 48017

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	682,470.70	2,735,216.36	2,735,216.36
2012-2013 Fixed Carry Forward	5,681.72	43,289.27	39,347.45
Total Indirect Costs	676,788.98	2,691,927.09	2,695,868.91
2012-2013 Direct Costs	22,437,966.71	20,385,221.05	20,385,221.05
2014-2015 Rate	3.02*	13.21*	13.22**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	21,717,251.92	19,720,286.48	19,720,286.48
Indirect costs based on rate ** multiplied by actual direct costs	655,861.01	2,605,049.84	2,607,021.87
2014-2015 Actual Indirect Costs	1,218,698.12	3,215,663.56	3,215,663.56
2012-2013 Fixed Carry Forward	5,681.72	43,289.27	39,347.45
Total Indirect Costs	1,213,016.40	3,172,374.29	3,176,316.11
Over/(Under) Recovery	-557,155.39	-567,324.45	-569,294.24

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,218,698.12	3,215,663.56	3,215,663.56
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-557,155.39	-567,324.45	-569,294.24
Total Projected Indirect 2016-2017 (Numerator)	1,775,853.51	3,782,988.01	3,784,957.80
Direct Costs	21,717,251.92	19,720,286.48	19,720,286.48
Rate for 2016-2017 **	8.18*	19.18*	19.19**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 63280
Form R0418

*** Final ***

Lamphere Public Schools
31201 DORCHESTER AVE
MADISON HEIGHTS, MI 48071

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	846,762.33	3,780,352.55	3,780,352.55
2012-2013 Fixed Carry Forward	-5,659.36	229,297.03	229,955.53
Total Indirect Costs	852,421.69	3,551,055.52	3,550,397.02
2012-2013 Direct Costs	33,728,035.35	30,794,445.13	30,794,445.13
2014-2015 Rate	2.53*	11.53*	11.53**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	34,523,080.46	31,501,507.36	31,501,507.36
Indirect costs based on rate ** multiplied by actual direct costs	873,433.94	3,632,123.80	3,632,123.80
2014-2015 Actual Indirect Costs	872,842.16	3,894,415.26	3,894,415.26
2012-2013 Fixed Carry Forward	-5,659.36	229,297.03	229,955.53
Total Indirect Costs	878,501.52	3,665,118.23	3,664,459.73
Over/(Under) Recovery	-5,067.58	-32,994.43	-32,335.93

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	872,842.16	3,894,415.26	3,894,415.26
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-5,067.58	-32,994.43	-32,335.93
Total Projected Indirect 2016-2017 (Numerator)	877,909.74	3,927,409.69	3,926,751.19
Direct Costs	34,523,080.46	31,501,507.36	31,501,507.36
Rate for 2016-2017 **	2.54*	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 2016-2017 Indirect Cost Rates
School District 63290
Form R0418

*** Final ***

Walled Lake Consolidated Schools
850 LADD RD BLDG D
WALLED LAKE, MI 48390

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	5,229,882.09	15,639,074.29	15,639,074.29
2012-2013 Fixed Carry Forward	344,559.72	878,462.74	807,741.87
Total Indirect Costs	4,885,322.37	14,760,611.55	14,831,332.42
2012-2013 Direct Costs	152,312,431.27	141,903,239.07	141,903,239.07
2014-2015 Rate	3.21*	10.40*	10.45**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	146,587,905.35	136,476,453.68	136,476,453.68
Indirect costs based on rate ** multiplied by actual direct costs	4,705,471.76	14,193,551.18	14,261,789.41
2014-2015 Actual Indirect Costs	5,734,911.50	15,846,363.17	15,846,363.17
2012-2013 Fixed Carry Forward	344,559.72	878,462.74	807,741.87
Total Indirect Costs	5,390,351.78	14,967,900.43	15,038,621.30
Over/(Under) Recovery	-684,880.02	-774,349.25	-776,831.89

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	5,734,911.50	15,846,363.17	15,846,363.17
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-684,880.02	-774,349.25	-776,831.89
Total Projected Indirect 2016-2017 (Numerator)	6,419,791.52	16,620,712.42	16,623,195.06
Direct Costs	146,587,905.35	136,476,453.68	136,476,453.68
Rate for 2016-2017 **	4.38*	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 2016-2017 Indirect Cost Rates
School District 63300
Form R0418

*** Final ***

Waterford School District
501 North Cass
WATERFORD, MI 48328

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	3,519,620.00	13,763,244.00	13,763,244.00
2012-2013 Fixed Carry Forward	-327,857.78	74,090.00	118,379.01
Total Indirect Costs	3,847,477.78	13,689,154.00	13,644,864.99
2012-2013 Direct Costs	112,288,860.00	102,045,236.00	102,045,236.00
2014-2015 Rate	3.43*	13.41*	13.37**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	105,186,332.00	95,404,506.00	95,404,506.00
Indirect costs based on rate ** multiplied by actual direct costs	3,607,891.19	12,793,744.25	12,755,582.45
2014-2015 Actual Indirect Costs	4,114,175.00	13,896,001.00	13,896,001.00
2012-2013 Fixed Carry Forward	-327,857.78	74,090.00	118,379.01
Total Indirect Costs	4,442,032.78	13,821,911.00	13,777,621.99
Over/(Under) Recovery	-834,141.59	-1,028,166.75	-1,022,039.54

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	4,114,175.00	13,896,001.00	13,896,001.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-834,141.59	-1,028,166.75	-1,022,039.54
Total Projected Indirect 2016-2017 (Numerator)	4,948,316.59	14,924,167.75	14,918,040.54
Direct Costs	105,186,332.00	95,404,506.00	95,404,506.00
Rate for 2016-2017 **	4.70*	15.64*	15.64**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 63900
Form R0418

*** Final ***

Sarah J. Webber Media Arts Academy
48980 WOODWARD AVE
PONTIAC, MI 48342

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,037,840.09	1,748,109.32	1,748,109.32
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	34,172.79	323,903.56	323,903.56
Total Indirect Costs	34,172.79	323,903.56	323,903.56
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	34,172.79	323,903.56	323,903.56
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	34,172.79	323,903.56	323,903.56
Direct Costs	2,037,840.09	1,748,109.32	1,748,109.32
Rate for 2016-2017 **	1.68*	18.53*	18.53**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 63901
Form R0418

*** Final ***

AGBU Alex-Marie Manoogian School
22001 NORTHWESTERN HWY
SOUTHFIELD, MI 48075

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	262,158.00	713,395.00	713,395.00
2012-2013 Fixed Carry Forward	-63,211.98	0.00	-236,693.66
Total Indirect Costs	325,369.98	713,395.00	950,088.66
2012-2013 Direct Costs	2,889,023.00	2,437,786.00	2,437,786.00
2014-2015 Rate	11.26*	29.26*	38.97**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,097,003.00	2,658,041.00	2,658,041.00
Indirect costs based on rate ** multiplied by actual direct costs	348,722.54	398,706.15	664,510.25
2014-2015 Actual Indirect Costs	259,684.00	698,646.00	698,646.00
2012-2013 Fixed Carry Forward	-63,211.98	0.00	-236,693.66
Total Indirect Costs	322,895.98	698,646.00	935,339.66
Over/(Under) Recovery	25,826.56	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	259,684.00	698,646.00	698,646.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	25,826.56	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	233,857.44	698,646.00	698,646.00
Direct Costs	3,097,003.00	2,658,041.00	2,658,041.00
Rate for 2016-2017 **	7.55*	26.28*	26.28**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 63906
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*** Final ***

Pontiac Academy for Excellence
196 CESAR E CHAVEZ AVE
PONTIAC, MI 48342

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	652,320.28	3,006,694.03	3,006,694.03
2012-2013 Fixed Carry Forward	-96,108.99	0.00	0.00
Total Indirect Costs	748,429.27	3,006,694.03	3,006,694.03
2012-2013 Direct Costs	10,635,015.12	8,280,641.37	8,280,641.37
2014-2015 Rate	7.04*	36.31*	36.31**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	9,200,536.14	6,859,769.88	6,859,769.88
Indirect costs based on rate ** multiplied by actual direct costs	647,717.74	1,028,965.48	1,714,942.47
2014-2015 Actual Indirect Costs	562,524.07	2,903,290.33	2,903,290.33
2012-2013 Fixed Carry Forward	-96,108.99	0.00	0.00
Total Indirect Costs	658,633.06	2,903,290.33	2,903,290.33
Over/(Under) Recovery	-10,915.32	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	562,524.07	2,903,290.33	2,903,290.33
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-10,915.32	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	573,439.39	2,903,290.33	2,903,290.33
Direct Costs	9,200,536.14	6,859,769.88	6,859,769.88
Rate for 2016-2017 **	6.23*	42.32*	42.32**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 63907
Form R0418

*** Final ***

Great Lakes Academy
46312 WOODWARD AVE
PONTIAC, MI 48342

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	26,890.87	419,557.68	419,557.68
2012-2013 Fixed Carry Forward	-6,448.68	-201,254.90	-201,214.67
Total Indirect Costs	33,339.55	620,812.58	620,772.35
2012-2013 Direct Costs	2,246,394.61	1,853,727.80	1,853,727.80
2014-2015 Rate	1.48*	33.49*	33.49**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,039,893.94	1,808,369.83	1,808,369.83
Indirect costs based on rate ** multiplied by actual direct costs	30,190.43	271,255.47	452,092.46
2014-2015 Actual Indirect Costs	24,049.78	255,573.89	255,573.89
2012-2013 Fixed Carry Forward	-6,448.68	-201,254.90	-201,214.67
Total Indirect Costs	30,498.46	456,828.79	456,788.56
Over/(Under) Recovery	-308.03	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	24,049.78	255,573.89	255,573.89
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-308.03	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	24,357.81	255,573.89	255,573.89
Direct Costs	2,039,893.94	1,808,369.83	1,808,369.83
Rate for 2016-2017 **	1.19*	14.13*	14.13**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 63909
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*** Final ***

Oakside Scholars Charter Academy
355 SUMMIT DR
WATERFORD, MI 48328

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,443,899.00	4,208,416.00	4,208,416.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	178,915.00	1,414,398.00	1,414,398.00
Total Indirect Costs	178,915.00	1,414,398.00	1,414,398.00
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	178,915.00	1,414,398.00	1,414,398.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	178,915.00	1,414,398.00	1,414,398.00
Direct Costs	5,443,899.00	4,208,416.00	4,208,416.00
Rate for 2016-2017 **	3.29*	33.61*	33.61**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 63910
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*** Final ***

Dr. Joseph F. Pollack Academic Center of Excellence
23777 SOUTHFIELD RD
SOUTHFIELD, MI 48075

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	343,952.87	869,897.74	869,897.74
2012-2013 Fixed Carry Forward	10,329.35	0.00	268,218.12
Total Indirect Costs	333,623.52	869,897.74	601,679.62
2012-2013 Direct Costs	6,383,463.44	5,857,518.57	5,857,518.57
2014-2015 Rate	5.23*	14.85*	10.27**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,048,665.33	5,520,555.86	5,520,555.86
Indirect costs based on rate ** multiplied by actual direct costs	316,345.20	819,802.55	566,961.09
2014-2015 Actual Indirect Costs	408,145.63	936,255.10	936,255.10
2012-2013 Fixed Carry Forward	10,329.35	0.00	268,218.12
Total Indirect Costs	397,816.28	936,255.10	668,036.98
Over/(Under) Recovery	-81,471.08	-116,452.55	-101,075.89

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	408,145.63	936,255.10	936,255.10
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-81,471.08	-116,452.55	-101,075.89
Total Projected Indirect 2016-2017 (Numerator)	489,616.71	1,052,707.65	1,037,330.99
Direct Costs	6,048,665.33	5,520,555.86	5,520,555.86
Rate for 2016-2017 **	8.09*	19.07*	18.79**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 63911
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*** Final ***

Holly Academy
820 ACADEMY RD
HOLLY, MI 48442

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	204,520.24	687,064.60	687,064.60
2012-2013 Fixed Carry Forward	-27,583.50	38,709.09	17,840.52
Total Indirect Costs	232,103.74	648,355.51	669,224.08
2012-2013 Direct Costs	6,210,829.20	5,728,284.84	5,728,284.84
2014-2015 Rate	3.74*	11.32*	11.68**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,398,513.66	5,879,469.30	5,879,469.30
Indirect costs based on rate ** multiplied by actual direct costs	239,304.41	665,555.92	686,722.01
2014-2015 Actual Indirect Costs	203,727.08	722,771.44	722,771.44
2012-2013 Fixed Carry Forward	-27,583.50	38,709.09	17,840.52
Total Indirect Costs	231,310.58	684,062.35	704,930.92
Over/(Under) Recovery	7,993.83	-18,506.43	-18,208.91

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	203,727.08	722,771.44	722,771.44
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	7,993.83	-18,506.43	-18,208.91
Total Projected Indirect 2016-2017 (Numerator)	195,733.25	741,277.87	740,980.35
Direct Costs	6,398,513.66	5,879,469.30	5,879,469.30
Rate for 2016-2017 **	3.06*	12.61*	12.60**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 63912
Form R0418

*** Final ***

Oakland International Academy
8228 Conant Street
DETROIT, MI 48211

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	878,750.21	1,655,833.45	1,655,833.45
2012-2013 Fixed Carry Forward	-622,912.78	0.00	0.00
Total Indirect Costs	1,501,662.99	1,655,833.45	1,655,833.45
2012-2013 Direct Costs	4,254,872.79	3,477,789.55	3,477,789.55
2014-2015 Rate	35.29*	47.61*	47.61**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,833,611.97	3,778,748.97	3,778,748.97
Indirect costs based on rate ** multiplied by actual direct costs	725,041.80	566,812.35	944,687.24
2014-2015 Actual Indirect Costs	888,731.38	1,943,594.38	1,943,594.38
2012-2013 Fixed Carry Forward	-622,912.78	0.00	0.00
Total Indirect Costs	1,511,644.16	1,943,594.38	1,943,594.38
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	888,731.38	1,943,594.38	1,943,594.38
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	888,731.38	1,943,594.38	1,943,594.38
Direct Costs	4,833,611.97	3,778,748.97	3,778,748.97
Rate for 2016-2017 **	18.39*	51.43*	51.43**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 63913
Form R0418

*** Final ***

Walton Charter Academy
744 EAST WALTON BLVD
PONTIAC, MI 48340

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	377,444.00	1,672,295.00	1,672,295.00
2012-2013 Fixed Carry Forward	-34,986.49	0.00	0.00
Total Indirect Costs	412,430.49	1,672,295.00	1,672,295.00
2012-2013 Direct Costs	6,803,240.00	5,508,389.00	5,508,389.00
2014-2015 Rate	6.06*	30.36*	30.36**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,983,564.00	5,693,652.00	5,693,652.00
Indirect costs based on rate ** multiplied by actual direct costs	423,203.98	854,047.80	1,423,413.00
2014-2015 Actual Indirect Costs	432,913.00	1,722,825.00	1,722,825.00
2012-2013 Fixed Carry Forward	-34,986.49	0.00	0.00
Total Indirect Costs	467,899.49	1,722,825.00	1,722,825.00
Over/(Under) Recovery	-44,695.51	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	432,913.00	1,722,825.00	1,722,825.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-44,695.51	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	477,608.51	1,722,825.00	1,722,825.00
Direct Costs	6,983,564.00	5,693,652.00	5,693,652.00
Rate for 2016-2017 **	6.84*	30.26*	30.26**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 63914
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*** Final ***

Advanced Technology Academy
4800 OAKMAN BLVD
DEARBORN, MI 48126

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	759,535.00	1,949,521.00	1,949,521.00
2012-2013 Fixed Carry Forward	48,531.09	0.00	249,608.40
Total Indirect Costs	711,003.91	1,949,521.00	1,699,912.60
2012-2013 Direct Costs	10,243,627.00	9,053,641.00	9,053,641.00
2014-2015 Rate	6.94*	21.53*	18.78**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	10,336,457.00	9,282,165.00	9,282,165.00
Indirect costs based on rate ** multiplied by actual direct costs	717,350.12	1,392,324.75	1,743,190.59
2014-2015 Actual Indirect Costs	669,819.00	1,724,111.00	1,724,111.00
2012-2013 Fixed Carry Forward	48,531.09	0.00	249,608.40
Total Indirect Costs	621,287.91	1,724,111.00	1,474,502.60
Over/(Under) Recovery	96,062.21	0.00	268,687.99

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	669,819.00	1,724,111.00	1,724,111.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	96,062.21	0.00	268,687.99
Total Projected Indirect 2016-2017 (Numerator)	573,756.79	1,724,111.00	1,455,423.01
Direct Costs	10,336,457.00	9,282,165.00	9,282,165.00
Rate for 2016-2017 **	5.55*	18.57*	15.68**

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

Michigan Department of Education
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*** Final ***

Arts and Technology Academy of Pontiac
888 ENTERPRISE DR
PONTIAC, MI 48341

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	6,633.19	1,005,706.95	1,005,706.95
2012-2013 Fixed Carry Forward	13,939.61	0.00	0.00
Total Indirect Costs	-7,306.42	1,005,706.95	1,005,706.95
2012-2013 Direct Costs	3,956,307.09	2,957,233.33	2,957,233.33
2014-2015 Rate	0.00*	34.01*	34.01**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,519,058.00	4,095,178.00	4,095,178.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	614,276.70	1,023,794.50
2014-2015 Actual Indirect Costs	15,942.00	439,822.00	439,822.00
2012-2013 Fixed Carry Forward	13,939.61	0.00	0.00
Total Indirect Costs	2,002.39	439,822.00	439,822.00
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	15,942.00	439,822.00	439,822.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	15,942.00	439,822.00	439,822.00
Direct Costs	4,519,058.00	4,095,178.00	4,095,178.00
Rate for 2016-2017 **	0.35*	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 2016-2017 Indirect Cost Rates
School District 63916
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*** Final ***

Academy of Waterford
3000 SASHABAW RD
WATERFORD, MI 48329

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,753.61	472,318.73	472,318.73
2012-2013 Fixed Carry Forward	2,591.87	0.00	0.00
Total Indirect Costs	-838.26	472,318.73	472,318.73
2012-2013 Direct Costs	1,951,923.41	1,481,358.29	1,481,358.29
2014-2015 Rate	0.00*	31.88*	31.88**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,475,520.72	1,144,460.90	1,144,460.90
Indirect costs based on rate ** multiplied by actual direct costs	0.00	171,669.14	286,115.23
2014-2015 Actual Indirect Costs	229,713.68	560,773.50	560,773.50
2012-2013 Fixed Carry Forward	2,591.87	0.00	0.00
Total Indirect Costs	227,121.81	560,773.50	560,773.50
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	229,713.68	560,773.50	560,773.50
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	229,713.68	560,773.50	560,773.50
Direct Costs	1,475,520.72	1,144,460.90	1,144,460.90
Rate for 2016-2017 **	15.57*	49.00*	49.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 63917
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*** Final ***

Bradford Academy
24216 GARNER ST
SOUTHFIELD, MI 48033

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	103,089.64	924,804.08	924,804.08
2012-2013 Fixed Carry Forward	-25,695.51	-96,755.56	53,448.87
Total Indirect Costs	128,785.15	1,021,559.64	871,355.21
2012-2013 Direct Costs	7,739,412.99	6,917,698.55	6,917,698.55
2014-2015 Rate	1.66*	14.77*	12.60**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	10,020,477.71	9,119,167.37	9,119,167.37
Indirect costs based on rate ** multiplied by actual direct costs	166,339.93	1,346,901.02	1,149,015.09
2014-2015 Actual Indirect Costs	140,168.49	1,041,478.83	1,041,478.83
2012-2013 Fixed Carry Forward	-25,695.51	-96,755.56	53,448.87
Total Indirect Costs	165,864.00	1,138,234.39	988,029.96
Over/(Under) Recovery	475.93	208,666.63	160,985.13

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	140,168.49	1,041,478.83	1,041,478.83
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	475.93	208,666.63	160,985.13
Total Projected Indirect 2016-2017 (Numerator)	139,692.56	832,812.20	880,493.70
Direct Costs	10,020,477.71	9,119,167.37	9,119,167.37
Rate for 2016-2017 **	1.39*	9.13*	9.66**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 63918
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*** Final ***

Laurus Academy
24590 LAHSER RD
SOUTHFIELD, MI 48033

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	261,115.00	1,408,945.00	1,408,945.00
2012-2013 Fixed Carry Forward	156,024.99	0.00	0.00
Total Indirect Costs	105,090.01	1,408,945.00	1,408,945.00
2012-2013 Direct Costs	5,971,546.00	4,823,716.00	4,823,716.00
2014-2015 Rate	1.76*	29.21*	29.21**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,153,968.00	4,919,278.00	4,919,278.00
Indirect costs based on rate ** multiplied by actual direct costs	108,309.84	737,891.70	1,229,819.50
2014-2015 Actual Indirect Costs	311,681.00	1,546,371.00	1,546,371.00
2012-2013 Fixed Carry Forward	156,024.99	0.00	0.00
Total Indirect Costs	155,656.01	1,546,371.00	1,546,371.00
Over/(Under) Recovery	-47,346.17	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	311,681.00	1,546,371.00	1,546,371.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-47,346.17	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	359,027.17	1,546,371.00	1,546,371.00
Direct Costs	6,153,968.00	4,919,278.00	4,919,278.00
Rate for 2016-2017 **	5.83*	31.43*	31.43**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 63920
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*** Final ***

Life Skills Center of Pontiac
142 AUBURN AVE
PONTIAC, MI 48342

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	61,021.83	323,747.21	323,747.21
2012-2013 Fixed Carry Forward	0.00	0.00	-131,918.22
Total Indirect Costs	61,021.83	323,747.21	455,665.43
2012-2013 Direct Costs	1,193,030.87	930,305.49	930,305.49
2014-2015 Rate	5.11*	34.80*	48.98**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,444,553.56	1,148,703.57	1,148,703.57
Indirect costs based on rate ** multiplied by actual direct costs	73,816.69	172,305.54	287,175.89
2014-2015 Actual Indirect Costs	163,119.63	458,969.62	458,969.62
2012-2013 Fixed Carry Forward	0.00	0.00	-131,918.22
Total Indirect Costs	163,119.63	458,969.62	590,887.84
Over/(Under) Recovery	-89,302.94	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	163,119.63	458,969.62	458,969.62
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-89,302.94	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	252,422.57	458,969.62	458,969.62
Direct Costs	1,444,553.56	1,148,703.57	1,148,703.57
Rate for 2016-2017 **	17.47*	39.96*	39.96**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Crescent Academy
17570 WEST 12 MILE RD
SOUTHFIELD, MI 48076

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	288,038.00	1,474,958.00	1,474,958.00
2012-2013 Fixed Carry Forward	105,822.28	0.00	-378,064.85
Total Indirect Costs	182,215.72	1,474,958.00	1,853,022.85
2012-2013 Direct Costs	7,538,573.00	6,351,653.00	6,351,653.00
2014-2015 Rate	2.42*	23.22*	29.17**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	9,190,124.00	7,812,518.00	7,812,518.00
Indirect costs based on rate ** multiplied by actual direct costs	222,401.00	1,171,877.70	1,953,129.50
2014-2015 Actual Indirect Costs	150,808.00	1,528,414.00	1,528,414.00
2012-2013 Fixed Carry Forward	105,822.28	0.00	-378,064.85
Total Indirect Costs	44,985.72	1,528,414.00	1,906,478.85
Over/(Under) Recovery	177,415.28	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	150,808.00	1,528,414.00	1,528,414.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	177,415.28	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	-26,607.28	1,528,414.00	1,528,414.00
Direct Costs	9,190,124.00	7,812,518.00	7,812,518.00
Rate for 2016-2017 **	0.00*	19.56*	19.56**

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

Michigan Department of Education
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For Approved 2016-2017 Indirect Cost Rates
School District 63922
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*** Final ***

Great Oaks Academy
4257 BART AVE
WARREN, MI 48091

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	379,079.00	1,612,644.00	1,612,644.00
2012-2013 Fixed Carry Forward	48,246.24	0.00	0.00
Total Indirect Costs	330,832.76	1,612,644.00	1,612,644.00
2012-2013 Direct Costs	6,013,073.00	4,779,508.00	4,779,508.00
2014-2015 Rate	5.50*	33.74*	33.74**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,266,809.00	4,950,786.00	4,950,786.00
Indirect costs based on rate ** multiplied by actual direct costs	344,674.50	742,617.90	1,237,696.50
2014-2015 Actual Indirect Costs	260,330.00	1,576,353.00	1,576,353.00
2012-2013 Fixed Carry Forward	48,246.24	0.00	0.00
Total Indirect Costs	212,083.76	1,576,353.00	1,576,353.00
Over/(Under) Recovery	132,590.74	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	260,330.00	1,576,353.00	1,576,353.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	132,590.74	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	127,739.26	1,576,353.00	1,576,353.00
Direct Costs	6,266,809.00	4,950,786.00	4,950,786.00
Rate for 2016-2017 **	2.04*	31.84*	31.84**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 63923
Form R0418

*** Final ***

Four Corners Montessori Academy
1075 EAST GARDENIA AVE
MADISON HEIGHTS, MI 48071

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	4,076.14	404,940.79	404,940.79
2012-2013 Fixed Carry Forward	1,191.99	0.00	-10,334.34
Total Indirect Costs	2,884.15	404,940.79	415,275.13
2012-2013 Direct Costs	2,634,064.71	2,233,200.06	2,233,200.06
2014-2015 Rate	0.11*	18.13*	18.60**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,765,269.89	2,338,508.38	2,338,508.38
Indirect costs based on rate ** multiplied by actual direct costs	3,041.80	350,776.26	434,962.56
2014-2015 Actual Indirect Costs	6,814.04	433,575.55	433,575.55
2012-2013 Fixed Carry Forward	1,191.99	0.00	-10,334.34
Total Indirect Costs	5,622.05	433,575.55	443,909.89
Over/(Under) Recovery	-2,580.25	0.00	-8,947.33

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	6,814.04	433,575.55	433,575.55
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-2,580.25	0.00	-8,947.33
Total Projected Indirect 2016-2017 (Numerator)	9,394.29	433,575.55	442,522.88
Direct Costs	2,765,269.89	2,338,508.38	2,338,508.38
Rate for 2016-2017 **	0.34*	18.54*	18.92**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 63924
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*** Final ***

Michigan Mathematics and Science Academy
8155 RITTER
CENTER LINE, MI 48015

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	64,577.00	1,162,027.00	1,162,027.00
2012-2013 Fixed Carry Forward	88,773.58	0.00	-584,777.75
Total Indirect Costs	-24,196.58	1,162,027.00	1,746,804.75
2012-2013 Direct Costs	3,558,018.00	2,460,568.00	2,460,568.00
2014-2015 Rate	0.00*	47.23*	70.99**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,084,295.00	3,261,346.00	3,261,346.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	489,201.90	815,336.50
2014-2015 Actual Indirect Costs	105,931.00	928,880.00	928,880.00
2012-2013 Fixed Carry Forward	88,773.58	0.00	-584,777.75
Total Indirect Costs	17,157.42	928,880.00	1,513,657.75
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	105,931.00	928,880.00	928,880.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	105,931.00	928,880.00	928,880.00
Direct Costs	4,084,295.00	3,261,346.00	3,261,346.00
Rate for 2016-2017 **	2.59*	28.48*	28.48**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 63925
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*** Final ***

Taylor International Academy
26555 Franklin Road
Southfield, MI 48034

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	39,713.01	565,139.42	565,139.42
2012-2013 Fixed Carry Forward	-10,923.46	0.00	0.00
Total Indirect Costs	50,636.47	565,139.42	565,139.42
2012-2013 Direct Costs	3,062,718.37	2,537,291.96	2,537,291.96
2014-2015 Rate	1.65*	22.27*	22.27**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,090,616.14	2,496,308.18	2,496,308.18
Indirect costs based on rate ** multiplied by actual direct costs	50,995.17	374,446.23	555,927.83
2014-2015 Actual Indirect Costs	72,920.59	667,228.55	667,228.55
2012-2013 Fixed Carry Forward	-10,923.46	0.00	0.00
Total Indirect Costs	83,844.05	667,228.55	667,228.55
Over/(Under) Recovery	-32,848.88	0.00	-111,300.72

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	72,920.59	667,228.55	667,228.55
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-32,848.88	0.00	-111,300.72
Total Projected Indirect 2016-2017 (Numerator)	105,769.47	667,228.55	778,529.27
Direct Costs	3,090,616.14	2,496,308.18	2,496,308.18
Rate for 2016-2017 **	3.42*	26.73*	31.19**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 63926
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*** Final ***

Faxon Language Immersion Academy
28555 Middlebelt
Farmington Hills, MI 48334

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	36,717.34	132,455.97	132,455.97
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	36,717.34	132,455.97	132,455.97
2012-2013 Direct Costs	450,248.65	354,510.02	354,510.02
2014-2015 Rate	8.15*	37.36*	37.36**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	737,461.42	517,218.72	517,218.72
Indirect costs based on rate ** multiplied by actual direct costs	60,103.11	77,582.81	129,304.68
2014-2015 Actual Indirect Costs	29,208.45	249,451.15	249,451.15
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	29,208.45	249,451.15	249,451.15
Over/(Under) Recovery	30,894.66	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	29,208.45	249,451.15	249,451.15
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	30,894.66	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	-1,686.21	249,451.15	249,451.15
Direct Costs	737,461.42	517,218.72	517,218.72
Rate for 2016-2017 **	0.00*	48.23*	48.23**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
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*** Final ***

Michigan School for the Arts
825 Golf Drive
Pontiac, MI 48341

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	234,450.35	964,819.00	964,819.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	234,450.35	964,819.00	964,819.00
2012-2013 Direct Costs	2,120,665.74	1,390,297.09	1,390,297.09
2014-2015 Rate	11.06*	69.40*	69.40**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,431,330.49	2,707,169.52	2,707,169.52
Indirect costs based on rate ** multiplied by actual direct costs	379,505.15	406,075.43	676,792.38
2014-2015 Actual Indirect Costs	128,068.72	852,229.69	852,229.69
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	128,068.72	852,229.69	852,229.69
Over/(Under) Recovery	251,436.43	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	128,068.72	852,229.69	852,229.69
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	251,436.43	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	-123,367.71	852,229.69	852,229.69
Direct Costs	3,431,330.49	2,707,169.52	2,707,169.52
Rate for 2016-2017 **	0.00*	31.48*	31.48**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 63928
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*** Final ***

Momentum Academy
99 E WOODWARD HEIGHTS BLVD
HAZEL PARK, MI 48030

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,186,337.07	966,013.39	966,013.39
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	800.00	221,123.68	221,123.68
Total Indirect Costs	800.00	221,123.68	221,123.68
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	800.00	221,123.68	221,123.68
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	800.00	221,123.68	221,123.68
Direct Costs	1,186,337.07	966,013.39	966,013.39
Rate for 2016-2017 **	0.07*	22.89*	22.89**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 63929
Form R0418

*** Final ***

Waterford Montessori Academy
4860 MIDLAND AVE
WATERFORD, MI 48329

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,146,737.28	892,133.11	892,133.11
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	14,184.00	268,788.17	268,788.17
Total Indirect Costs	14,184.00	268,788.17	268,788.17
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	14,184.00	268,788.17	268,788.17
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	14,184.00	268,788.17	268,788.17
Direct Costs	1,146,737.28	892,133.11	892,133.11
Rate for 2016-2017 **	1.24*	30.13*	30.13**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 63930
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*** Final ***

Nexus Academy of Royal Oak
31333 SOUTHFIELD RD
BEVERLY HILLS, MI 48025

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,892,140.87	1,287,524.85	1,287,524.85
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	99,738.74	704,354.76	704,354.76
Total Indirect Costs	99,738.74	704,354.76	704,354.76
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	99,738.74	704,354.76	704,354.76
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	99,738.74	704,354.76	704,354.76
Direct Costs	1,892,140.87	1,287,524.85	1,287,524.85
Rate for 2016-2017 **	5.27*	54.71*	54.71**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 63931
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*** Final ***

Oakland FlexTech Academy
24245 KARIM BLVD
NOVI, MI 48375

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	809,178.00	507,774.00	507,774.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	16,334.00	317,738.00	317,738.00
Total Indirect Costs	16,334.00	317,738.00	317,738.00
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	16,334.00	317,738.00	317,738.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	16,334.00	317,738.00	317,738.00
Direct Costs	809,178.00	507,774.00	507,774.00
Rate for 2016-2017 **	2.02*	62.57*	62.57**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 63933
Form R0418

*** Final ***

Jefferson International Academy
60 S LYNN AVE
WATERFORD, MI 48328

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,599,811.38	1,317,171.36	1,317,171.36
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	17,621.97	300,261.99	300,261.99
Total Indirect Costs	17,621.97	300,261.99	300,261.99
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	17,621.97	300,261.99	300,261.99
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	17,621.97	300,261.99	300,261.99
Direct Costs	1,599,811.38	1,317,171.36	1,317,171.36
Rate for 2016-2017 **	1.10*	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 2016-2017 Indirect Cost Rates
School District 63934
Form R0418

*** Final ***

Kingsbury Country Day School
5000 HOSNER RD
OXFORD, MI 48370

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,457,830.00	1,227,710.00	1,227,710.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	66,532.00	296,652.00	296,652.00
Total Indirect Costs	66,532.00	296,652.00	296,652.00
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	66,532.00	296,652.00	296,652.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	66,532.00	296,652.00	296,652.00
Direct Costs	1,457,830.00	1,227,710.00	1,227,710.00
Rate for 2016-2017 **	4.56*	24.16*	24.16**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 63936
Form R0418

*** Final ***

Early Career Academy
1522 E BIG BEAVER RD
TROY, MI 48083

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	577,363.06	541,304.06	541,304.06
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	11,754.02	47,813.02	47,813.02
Total Indirect Costs	11,754.02	47,813.02	47,813.02
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	11,754.02	47,813.02	47,813.02
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	11,754.02	47,813.02	47,813.02
Direct Costs	577,363.06	541,304.06	541,304.06
Rate for 2016-2017 **	2.04*	8.83*	8.83**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 64040
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*** Final ***

Hart Public School District
301 JOHNSON ST W
HART, MI 49420

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	470,048.65	1,462,814.31	1,462,814.31
2012-2013 Fixed Carry Forward	43,820.81	0.00	148,386.51
Total Indirect Costs	426,227.84	1,462,814.31	1,314,427.80
2012-2013 Direct Costs	11,324,858.22	10,332,092.56	10,332,092.56
2014-2015 Rate	3.76*	14.16*	12.72**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	12,354,799.15	11,409,315.83	11,409,315.83
Indirect costs based on rate ** multiplied by actual direct costs	464,540.45	1,615,559.12	1,451,264.97
2014-2015 Actual Indirect Costs	497,947.70	1,443,431.02	1,443,431.02
2012-2013 Fixed Carry Forward	43,820.81	0.00	148,386.51
Total Indirect Costs	454,126.89	1,443,431.02	1,295,044.51
Over/(Under) Recovery	10,413.56	172,128.10	156,220.46

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	497,947.70	1,443,431.02	1,443,431.02
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	10,413.56	172,128.10	156,220.46
Total Projected Indirect 2016-2017 (Numerator)	487,534.14	1,271,302.92	1,287,210.56
Direct Costs	12,354,799.15	11,409,315.83	11,409,315.83
Rate for 2016-2017 **	3.95*	11.14*	11.28**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 64070
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*** Final ***

Pentwater Public School District
600 PARK ST
PENTWATER, MI 49449

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	92,345.72	343,338.76	343,338.76
2012-2013 Fixed Carry Forward	16,320.28	0.00	47,240.58
Total Indirect Costs	76,025.44	343,338.76	296,098.18
2012-2013 Direct Costs	2,820,908.91	2,569,915.87	2,569,915.87
2014-2015 Rate	2.70*	13.36*	11.52**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,916,954.54	2,668,177.81	2,668,177.81
Indirect costs based on rate ** multiplied by actual direct costs	78,757.77	356,468.56	307,374.08
2014-2015 Actual Indirect Costs	103,471.46	352,248.19	352,248.19
2012-2013 Fixed Carry Forward	16,320.28	0.00	47,240.58
Total Indirect Costs	87,151.18	352,248.19	305,007.61
Over/(Under) Recovery	-8,393.41	4,220.37	2,366.47

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	103,471.46	352,248.19	352,248.19
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-8,393.41	4,220.37	2,366.47
Total Projected Indirect 2016-2017 (Numerator)	111,864.87	348,027.82	349,881.72
Direct Costs	2,916,954.54	2,668,177.81	2,668,177.81
Rate for 2016-2017 **	3.83*	13.04*	13.11**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 64080
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*** Final ***

Shelby Public Schools
525 NORTH STATE ST
SHELBY, MI 49455

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	331,832.28	1,648,200.19	1,648,200.19
2012-2013 Fixed Carry Forward	-121,965.26	-267,672.56	-267,672.56
Total Indirect Costs	453,797.54	1,915,872.75	1,915,872.75
2012-2013 Direct Costs	13,680,668.70	12,364,300.79	12,364,300.79
2014-2015 Rate	3.32*	15.50*	15.50**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	13,721,606.87	12,436,767.42	12,436,767.42
Indirect costs based on rate ** multiplied by actual direct costs	455,557.35	1,865,515.11	1,927,698.95
2014-2015 Actual Indirect Costs	450,515.21	1,735,354.66	1,735,354.66
2012-2013 Fixed Carry Forward	-121,965.26	-267,672.56	-267,672.56
Total Indirect Costs	572,480.47	2,003,027.22	2,003,027.22
Over/(Under) Recovery	-116,923.12	0.00	-75,328.27

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	450,515.21	1,735,354.66	1,735,354.66
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-116,923.12	0.00	-75,328.27
Total Projected Indirect 2016-2017 (Numerator)	567,438.33	1,735,354.66	1,810,682.93
Direct Costs	13,721,606.87	12,436,767.42	12,436,767.42
Rate for 2016-2017 **	4.14*	13.95*	14.56**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 64090
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*** Final ***

Walkerville Public Schools
145 EAST LATHROP STREET
WALKERVILLE, MI 49459

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	138,938.26	465,777.59	465,777.59
2012-2013 Fixed Carry Forward	-25,496.73	0.00	-63,921.82
Total Indirect Costs	164,434.99	465,777.59	529,699.41
2012-2013 Direct Costs	2,719,584.64	2,392,745.31	2,392,745.31
2014-2015 Rate	6.05*	19.47*	22.14**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,828,092.24	2,501,173.71	2,501,173.71
Indirect costs based on rate ** multiplied by actual direct costs	171,099.58	375,176.06	553,759.86
2014-2015 Actual Indirect Costs	136,126.61	463,045.14	463,045.14
2012-2013 Fixed Carry Forward	-25,496.73	0.00	-63,921.82
Total Indirect Costs	161,623.34	463,045.14	526,966.96
Over/(Under) Recovery	9,476.24	0.00	26,792.90

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	136,126.61	463,045.14	463,045.14
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	9,476.24	0.00	26,792.90
Total Projected Indirect 2016-2017 (Numerator)	126,650.37	463,045.14	436,252.24
Direct Costs	2,828,092.24	2,501,173.71	2,501,173.71
Rate for 2016-2017 **	4.48*	18.51*	17.44**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 65045
Form R0418

*** Final ***

West Branch-Rose City Area Schools
P.O. Box 308
West Branch, MI 48661

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	628,410.80	2,371,801.01	2,371,801.01
2012-2013 Fixed Carry Forward	-68,273.64	-106,996.61	-106,996.61
Total Indirect Costs	696,684.44	2,478,797.62	2,478,797.62
2012-2013 Direct Costs	19,123,704.43	17,380,314.22	17,380,314.22
2014-2015 Rate	3.64*	14.26*	14.26**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	17,994,372.83	16,241,670.33	16,241,670.33
Indirect costs based on rate ** multiplied by actual direct costs	654,995.17	2,316,062.19	2,316,062.19
2014-2015 Actual Indirect Costs	598,335.41	2,351,037.91	2,351,037.91
2012-2013 Fixed Carry Forward	-68,273.64	-106,996.61	-106,996.61
Total Indirect Costs	666,609.05	2,458,034.52	2,458,034.52
Over/(Under) Recovery	-11,613.88	-141,972.33	-141,972.33

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	598,335.41	2,351,037.91	2,351,037.91
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-11,613.88	-141,972.33	-141,972.33
Total Projected Indirect 2016-2017 (Numerator)	609,949.29	2,493,010.24	2,493,010.24
Direct Costs	17,994,372.83	16,241,670.33	16,241,670.33
Rate for 2016-2017 **	3.39*	15.35*	15.35**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 65900
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*** Final ***

Alternative Educational Academy of Ogemaw County
2389 S M 76
West Branch, MI 48661

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	252,703.00	225,551.00	225,551.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	0.00	27,152.00	27,152.00
Total Indirect Costs	0.00	27,152.00	27,152.00
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	0.00	27,152.00	27,152.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	0.00	27,152.00	27,152.00
Direct Costs	252,703.00	225,551.00	225,551.00
Rate for 2016-2017 **	0.00*	12.04*	12.04**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 66045
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*** Final ***

Ewen-Trout Creek Consolidated School District
14312 AIRPORT RD
EWEN, MI 49925

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	73,661.08	336,918.97	336,918.97
2012-2013 Fixed Carry Forward	-11,558.22	0.00	7,953.89
Total Indirect Costs	85,219.30	336,918.97	328,965.08
2012-2013 Direct Costs	2,325,435.50	2,062,177.61	2,062,177.61
2014-2015 Rate	3.66*	16.34*	15.95**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,433,279.36	2,154,143.60	2,154,143.60
Indirect costs based on rate ** multiplied by actual direct costs	89,058.02	323,121.54	343,585.90
2014-2015 Actual Indirect Costs	86,225.74	365,361.50	365,361.50
2012-2013 Fixed Carry Forward	-11,558.22	0.00	7,953.89
Total Indirect Costs	97,783.96	365,361.50	357,407.61
Over/(Under) Recovery	-8,725.94	0.00	-13,821.71

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	86,225.74	365,361.50	365,361.50
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-8,725.94	0.00	-13,821.71
Total Projected Indirect 2016-2017 (Numerator)	94,951.68	365,361.50	379,183.21
Direct Costs	2,433,279.36	2,154,143.60	2,154,143.60
Rate for 2016-2017 **	3.90*	16.96*	17.60**

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

Michigan Department of Education
Carry Forward Calculation
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School District 66050
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*** Final ***

Ontonagon Area School District
701 PARKER AVENUE
ONTONAGON, MI 49953

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	88,864.58	458,077.61	458,077.61
2012-2013 Fixed Carry Forward	-15,277.55	-14,227.47	18,954.73
Total Indirect Costs	104,142.13	472,305.08	439,122.88
2012-2013 Direct Costs	3,592,525.57	3,223,312.54	3,223,312.54
2014-2015 Rate	2.90*	14.65*	13.62**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,321,399.31	2,934,489.52	2,934,489.52
Indirect costs based on rate ** multiplied by actual direct costs	96,320.58	429,902.71	399,677.47
2014-2015 Actual Indirect Costs	106,558.60	493,468.39	493,468.39
2012-2013 Fixed Carry Forward	-15,277.55	-14,227.47	18,954.73
Total Indirect Costs	121,836.15	507,695.86	474,513.66
Over/(Under) Recovery	-25,515.57	-77,793.15	-74,836.19

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	106,558.60	493,468.39	493,468.39
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-25,515.57	-77,793.15	-74,836.19
Total Projected Indirect 2016-2017 (Numerator)	132,074.17	571,261.54	568,304.58
Direct Costs	3,321,399.31	2,934,489.52	2,934,489.52
Rate for 2016-2017 **	3.98*	19.47*	19.37**

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

Michigan Department of Education
Carry Forward Calculation
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School District 67020
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*** Final ***

Evart Public Schools
P.O. Box 917
Evart, MI 49631

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	298,183.04	1,029,633.77	1,029,633.77
2012-2013 Fixed Carry Forward	2,940.55	25,898.90	25,743.67
Total Indirect Costs	295,242.49	1,003,734.87	1,003,890.10
2012-2013 Direct Costs	8,249,368.02	7,517,917.29	7,517,917.29
2014-2015 Rate	3.58*	13.35*	13.35**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	8,342,089.26	7,531,601.69	7,531,601.69
Indirect costs based on rate ** multiplied by actual direct costs	298,646.80	1,005,468.83	1,005,468.83
2014-2015 Actual Indirect Costs	298,782.25	1,109,269.82	1,109,269.82
2012-2013 Fixed Carry Forward	2,940.55	25,898.90	25,743.67
Total Indirect Costs	295,841.70	1,083,370.92	1,083,526.15
Over/(Under) Recovery	2,805.10	-77,902.09	-78,057.32

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	298,782.25	1,109,269.82	1,109,269.82
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	2,805.10	-77,902.09	-78,057.32
Total Projected Indirect 2016-2017 (Numerator)	295,977.15	1,187,171.91	1,187,327.14
Direct Costs	8,342,089.26	7,531,601.69	7,531,601.69
Rate for 2016-2017 **	3.55*	15.76*	15.76**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 67050
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*** Final ***

Marion Public Schools
P.O. Box 0
Marion, MI 49665

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	167,718.87	575,590.28	575,590.28
2012-2013 Fixed Carry Forward	-43,040.75	-114,155.03	-109,836.10
Total Indirect Costs	210,759.62	689,745.31	685,426.38
2012-2013 Direct Costs	5,072,904.58	4,665,033.17	4,665,033.17
2014-2015 Rate	4.15*	14.79*	14.69**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,275,719.36	4,869,084.91	4,869,084.91
Indirect costs based on rate ** multiplied by actual direct costs	218,942.35	720,137.66	715,268.57
2014-2015 Actual Indirect Costs	155,950.56	562,585.01	562,585.01
2012-2013 Fixed Carry Forward	-43,040.75	-114,155.03	-109,836.10
Total Indirect Costs	198,991.31	676,740.04	672,421.11
Over/(Under) Recovery	19,951.04	43,397.62	42,847.46

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	155,950.56	562,585.01	562,585.01
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	19,951.04	43,397.62	42,847.46
Total Projected Indirect 2016-2017 (Numerator)	135,999.52	519,187.39	519,737.55
Direct Costs	5,275,719.36	4,869,084.91	4,869,084.91
Rate for 2016-2017 **	2.58*	10.66*	10.67**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 67055
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*** Final ***

Pine River Area Schools
17445 PINE RIVER RD
LEROY, MI 49655

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	285,805.73	1,221,062.03	1,221,062.03
2012-2013 Fixed Carry Forward	-20,152.79	3,989.06	9,953.68
Total Indirect Costs	305,958.52	1,217,072.97	1,211,108.35
2012-2013 Direct Costs	10,244,155.14	9,308,898.84	9,308,898.84
2014-2015 Rate	2.99*	13.07*	13.01**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	9,323,514.48	8,459,033.89	8,459,033.89
Indirect costs based on rate ** multiplied by actual direct costs	278,773.08	1,105,595.73	1,100,520.31
2014-2015 Actual Indirect Costs	194,960.66	1,059,441.25	1,059,441.25
2012-2013 Fixed Carry Forward	-20,152.79	3,989.06	9,953.68
Total Indirect Costs	215,113.45	1,055,452.19	1,049,487.57
Over/(Under) Recovery	63,659.63	50,143.54	51,032.74

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	194,960.66	1,059,441.25	1,059,441.25
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	63,659.63	50,143.54	51,032.74
Total Projected Indirect 2016-2017 (Numerator)	131,301.03	1,009,297.71	1,008,408.51
Direct Costs	9,323,514.48	8,459,033.89	8,459,033.89
Rate for 2016-2017 **	1.41*	11.93*	11.92**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 67060
Form R0418

*** Final ***

Reed City Area Public Schools
225 WEST CHURCH AVE STE A
REED CITY, MI 49677

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	358,106.47	1,404,578.43	1,404,578.43
2012-2013 Fixed Carry Forward	32,882.10	-73,084.26	-73,084.26
Total Indirect Costs	325,224.37	1,477,662.69	1,477,662.69
2012-2013 Direct Costs	12,541,651.85	11,495,179.89	11,495,179.89
2014-2015 Rate	2.59*	12.85*	12.85**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	12,636,074.86	11,585,485.83	11,585,485.83
Indirect costs based on rate ** multiplied by actual direct costs	327,274.34	1,488,734.93	1,488,734.93
2014-2015 Actual Indirect Costs	402,726.36	1,453,315.39	1,453,315.39
2012-2013 Fixed Carry Forward	32,882.10	-73,084.26	-73,084.26
Total Indirect Costs	369,844.26	1,526,399.65	1,526,399.65
Over/(Under) Recovery	-42,569.92	-37,664.72	-37,664.72

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	402,726.36	1,453,315.39	1,453,315.39
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-42,569.92	-37,664.72	-37,664.72
Total Projected Indirect 2016-2017 (Numerator)	445,296.28	1,490,980.11	1,490,980.11
Direct Costs	12,636,074.86	11,585,485.83	11,585,485.83
Rate for 2016-2017 **	3.52*	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 2016-2017 Indirect Cost Rates
School District 68010
Form R0418

*** Final ***

Mio-AuSable Schools
1110 WEST 8TH ST
MIO, MI 48647

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	110,236.07	519,745.53	519,745.53
2012-2013 Fixed Carry Forward	-35,149.14	91,419.68	91,419.68
Total Indirect Costs	145,385.21	428,325.85	428,325.85
2012-2013 Direct Costs	6,127,777.96	5,718,268.50	5,718,268.50
2014-2015 Rate	2.37*	7.49*	7.49**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,615,813.29	5,265,809.46	5,265,809.46
Indirect costs based on rate ** multiplied by actual direct costs	133,094.77	394,409.13	394,409.13
2014-2015 Actual Indirect Costs	119,768.95	469,772.78	469,772.78
2012-2013 Fixed Carry Forward	-35,149.14	91,419.68	91,419.68
Total Indirect Costs	154,918.09	378,353.10	378,353.10
Over/(Under) Recovery	-21,823.32	16,056.03	16,056.03

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	119,768.95	469,772.78	469,772.78
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-21,823.32	16,056.03	16,056.03
Total Projected Indirect 2016-2017 (Numerator)	141,592.27	453,716.75	453,716.75
Direct Costs	5,615,813.29	5,265,809.46	5,265,809.46
Rate for 2016-2017 **	2.52*	8.62*	8.62**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 68030
Form R0418

*** Final ***

Fairview Area School District
1879 EAST MILLER RD
FAIRVIEW, MI 48621

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	116,699.00	361,486.54	361,486.54
2012-2013 Fixed Carry Forward	-2,203.30	-14,599.06	-14,653.63
Total Indirect Costs	118,902.30	376,085.60	376,140.17
2012-2013 Direct Costs	2,726,100.01	2,481,312.47	2,481,312.47
2014-2015 Rate	4.36*	15.16*	15.16**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,795,350.71	2,523,358.92	2,523,358.92
Indirect costs based on rate ** multiplied by actual direct costs	121,877.29	378,503.84	382,541.21
2014-2015 Actual Indirect Costs	192,397.80	464,389.59	464,389.59
2012-2013 Fixed Carry Forward	-2,203.30	-14,599.06	-14,653.63
Total Indirect Costs	194,601.10	478,988.65	479,043.22
Over/(Under) Recovery	-72,723.81	0.00	-96,502.01

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	192,397.80	464,389.59	464,389.59
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-72,723.81	0.00	-96,502.01
Total Projected Indirect 2016-2017 (Numerator)	265,121.61	464,389.59	560,891.60
Direct Costs	2,795,350.71	2,523,358.92	2,523,358.92
Rate for 2016-2017 **	9.48*	18.40*	22.23**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 69020
Form R0418

*** Final ***

Gaylord Community Schools
615 SOUTH ELM AVE
GAYLORD, MI 49735

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	838,105.43	2,790,822.52	2,790,822.52
2012-2013 Fixed Carry Forward	-162,922.65	-39,227.70	-41,078.01
Total Indirect Costs	1,001,028.08	2,830,050.22	2,831,900.53
2012-2013 Direct Costs	24,490,224.09	22,537,507.00	22,537,507.00
2014-2015 Rate	4.09*	12.56*	12.57**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	25,306,288.08	23,960,546.90	23,960,546.90
Indirect costs based on rate ** multiplied by actual direct costs	1,035,027.18	3,009,444.69	3,011,840.75
2014-2015 Actual Indirect Costs	813,351.42	2,702,583.60	2,702,583.60
2012-2013 Fixed Carry Forward	-162,922.65	-39,227.70	-41,078.01
Total Indirect Costs	976,274.07	2,741,811.30	2,743,661.61
Over/(Under) Recovery	58,753.11	267,633.39	268,179.14

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	813,351.42	2,702,583.60	2,702,583.60
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	58,753.11	267,633.39	268,179.14
Total Projected Indirect 2016-2017 (Numerator)	754,598.31	2,434,950.21	2,434,404.46
Direct Costs	25,306,288.08	23,960,546.90	23,960,546.90
Rate for 2016-2017 **	2.98*	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 2016-2017 Indirect Cost Rates
School District 69030
Form R0418

*** Final ***

Johannesburg-Lewiston Area Schools
PO Box 69
Johannesburg, MI 49751

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	165,050.37	876,495.07	876,495.07
2012-2013 Fixed Carry Forward	-30,118.80	-64,673.04	-52,910.58
Total Indirect Costs	195,169.17	941,168.11	929,405.65
2012-2013 Direct Costs	6,792,508.59	6,081,063.89	6,081,063.89
2014-2015 Rate	2.87*	15.48*	15.28**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,783,374.41	6,090,875.91	6,090,875.91
Indirect costs based on rate ** multiplied by actual direct costs	194,682.85	913,631.39	930,685.84
2014-2015 Actual Indirect Costs	189,319.40	881,817.90	881,817.90
2012-2013 Fixed Carry Forward	-30,118.80	-64,673.04	-52,910.58
Total Indirect Costs	219,438.20	946,490.94	934,728.48
Over/(Under) Recovery	-24,755.35	0.00	-4,042.64

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	189,319.40	881,817.90	881,817.90
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-24,755.35	0.00	-4,042.64
Total Projected Indirect 2016-2017 (Numerator)	214,074.75	881,817.90	885,860.54
Direct Costs	6,783,374.41	6,090,875.91	6,090,875.91
Rate for 2016-2017 **	3.16*	14.48*	14.54**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 69040
Form R0418

*** Final ***

Vanderbilt Area Schools
947 DONOVAN ST
VANDERBILT, MI 49795

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	2,361.00	162,434.76	162,434.76
2012-2013 Fixed Carry Forward	679.35	0.00	31,916.77
Total Indirect Costs	1,681.65	162,434.76	130,517.99
2012-2013 Direct Costs	1,350,223.63	1,190,149.87	1,190,149.87
2014-2015 Rate	0.12*	13.65*	10.97**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,372,539.72	1,229,793.10	1,229,793.10
Indirect costs based on rate ** multiplied by actual direct costs	1,647.05	167,866.76	134,908.30
2014-2015 Actual Indirect Costs	2,692.00	145,438.62	145,438.62
2012-2013 Fixed Carry Forward	679.35	0.00	31,916.77
Total Indirect Costs	2,012.65	145,438.62	113,521.85
Over/(Under) Recovery	-365.60	22,428.14	21,386.45

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	2,692.00	145,438.62	145,438.62
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-365.60	22,428.14	21,386.45
Total Projected Indirect 2016-2017 (Numerator)	3,057.60	123,010.48	124,052.17
Direct Costs	1,372,539.72	1,229,793.10	1,229,793.10
Rate for 2016-2017 **	0.22*	10.00*	10.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 70000
Form R0418

*** Final ***

Ottawa Area ISD
13565 PORT SHELDON ST
HOLLAND, MI 49424

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	5,338,634.46	7,535,096.78	7,535,096.78
2012-2013 Fixed Carry Forward	-1,248,369.39	0.00	-1,072,087.81
Total Indirect Costs	6,587,003.85	7,535,096.78	8,607,184.59
2012-2013 Direct Costs	39,217,264.63	37,020,802.31	37,020,802.31
2014-2015 Rate	16.80*	20.35*	23.25**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	43,035,715.22	40,645,049.35	40,645,049.35
Indirect costs based on rate ** multiplied by actual direct costs	6,455,357.28	6,096,757.40	9,449,973.97
2014-2015 Actual Indirect Costs	6,337,651.53	8,728,317.40	8,728,317.40
2012-2013 Fixed Carry Forward	-1,248,369.39	0.00	-1,072,087.81
Total Indirect Costs	7,586,020.92	8,728,317.40	9,800,405.21
Over/(Under) Recovery	0.00	0.00	-350,431.24

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	6,337,651.53	8,728,317.40	8,728,317.40
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-350,431.24
Total Projected Indirect 2016-2017 (Numerator)	6,337,651.53	8,728,317.40	9,078,748.64
Direct Costs	43,035,715.22	40,645,049.35	40,645,049.35
Rate for 2016-2017 **	14.73*	21.47*	22.34**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 70010
Form R0418

*** Final ***

Grand Haven Area Public Schools
1415 SOUTH BEECHTREE ST
GRAND HAVEN, MI 49417

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,462,281.41	6,341,015.55	6,341,015.55
2012-2013 Fixed Carry Forward	-166,680.85	34,943.93	34,918.18
Total Indirect Costs	1,628,962.26	6,306,071.62	6,306,097.37
2012-2013 Direct Costs	59,710,178.46	54,838,377.32	54,838,377.32
2014-2015 Rate	2.73*	11.50*	11.50**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	62,876,637.84	58,023,141.63	58,023,141.63
Indirect costs based on rate ** multiplied by actual direct costs	1,716,532.21	6,672,661.29	6,672,661.29
2014-2015 Actual Indirect Costs	1,504,382.19	6,391,206.40	6,391,206.40
2012-2013 Fixed Carry Forward	-166,680.85	34,943.93	34,918.18
Total Indirect Costs	1,671,063.04	6,356,262.47	6,356,288.22
Over/(Under) Recovery	45,469.17	316,398.82	316,373.07

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,504,382.19	6,391,206.40	6,391,206.40
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	45,469.17	316,398.82	316,373.07
Total Projected Indirect 2016-2017 (Numerator)	1,458,913.02	6,074,807.58	6,074,833.33
Direct Costs	62,876,637.84	58,023,141.63	58,023,141.63
Rate for 2016-2017 **	2.32*	10.47*	10.47**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 70020
Form R0418

*** Final ***

Holland City School District
320 W. 24th St.
HOLLAND, MI 49423

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,647,650.59	4,670,835.44	4,670,835.44
2012-2013 Fixed Carry Forward	-494,802.38	-233,554.92	-231,623.71
Total Indirect Costs	2,142,452.97	4,904,390.36	4,902,459.15
2012-2013 Direct Costs	42,535,885.15	39,512,700.30	39,512,700.30
2014-2015 Rate	5.04*	12.41*	12.41**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	44,254,786.98	41,082,142.94	41,082,142.94
Indirect costs based on rate ** multiplied by actual direct costs	2,230,441.26	5,098,293.94	5,098,293.94
2014-2015 Actual Indirect Costs	1,568,712.00	4,741,356.04	4,741,356.04
2012-2013 Fixed Carry Forward	-494,802.38	-233,554.92	-231,623.71
Total Indirect Costs	2,063,514.38	4,974,910.96	4,972,979.75
Over/(Under) Recovery	166,926.88	123,382.98	125,314.19

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,568,712.00	4,741,356.04	4,741,356.04
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	166,926.88	123,382.98	125,314.19
Total Projected Indirect 2016-2017 (Numerator)	1,401,785.12	4,617,973.06	4,616,041.85
Direct Costs	44,254,786.98	41,082,142.94	41,082,142.94
Rate for 2016-2017 **	3.17*	11.24*	11.24**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 70040
Form R0418

*** Final ***

Allendale Public Schools
10505 LEARNING LN
ALLENDALE, MI 49401

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	635,524.25	2,826,378.16	2,826,378.16
2012-2013 Fixed Carry Forward	384,193.52	0.00	848,362.43
Total Indirect Costs	251,330.73	2,826,378.16	1,978,015.73
2012-2013 Direct Costs	20,958,198.87	18,767,344.96	18,767,344.96
2014-2015 Rate	1.20*	15.06*	10.54**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	24,201,438.50	21,905,142.84	21,905,142.84
Indirect costs based on rate ** multiplied by actual direct costs	290,417.26	3,285,771.43	2,308,802.06
2014-2015 Actual Indirect Costs	606,277.63	2,902,573.29	2,902,573.29
2012-2013 Fixed Carry Forward	384,193.52	0.00	848,362.43
Total Indirect Costs	222,084.11	2,902,573.29	2,054,210.86
Over/(Under) Recovery	68,333.15	0.00	254,591.20

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	606,277.63	2,902,573.29	2,902,573.29
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	68,333.15	0.00	254,591.20
Total Projected Indirect 2016-2017 (Numerator)	537,944.48	2,902,573.29	2,647,982.09
Direct Costs	24,201,438.50	21,905,142.84	21,905,142.84
Rate for 2016-2017 **	2.22*	13.25*	12.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 70070
Form R0418

*** Final ***

West Ottawa Public School District
1138 136TH AVE
HOLLAND, MI 49424

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	2,039,068.80	7,138,275.91	7,138,275.91
2012-2013 Fixed Carry Forward	-353,599.20	716,014.64	716,993.50
Total Indirect Costs	2,392,668.00	6,422,261.27	6,421,282.41
2012-2013 Direct Costs	65,808,340.33	60,709,133.22	60,709,133.22
2014-2015 Rate	3.64*	10.58*	10.58**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	67,902,211.64	62,886,418.63	62,886,418.63
Indirect costs based on rate ** multiplied by actual direct costs	2,471,640.50	6,653,383.09	6,653,383.09
2014-2015 Actual Indirect Costs	1,393,850.35	6,409,643.36	6,409,643.36
2012-2013 Fixed Carry Forward	-353,599.20	716,014.64	716,993.50
Total Indirect Costs	1,747,449.55	5,693,628.72	5,692,649.86
Over/(Under) Recovery	724,190.95	959,754.37	960,733.23

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,393,850.35	6,409,643.36	6,409,643.36
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	724,190.95	959,754.37	960,733.23
Total Projected Indirect 2016-2017 (Numerator)	669,659.40	5,449,888.99	5,448,910.13
Direct Costs	67,902,211.64	62,886,418.63	62,886,418.63
Rate for 2016-2017 **	0.99*	8.67*	8.66**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 70120
Form R0418

*** Final ***

Coopersville Area Public School District
198 EAST ST
COOPERSVILLE, MI 49404

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	784,613.29	3,164,936.06	3,164,936.06
2012-2013 Fixed Carry Forward	-7,323.12	0.00	35,843.88
Total Indirect Costs	791,936.41	3,164,936.06	3,129,092.18
2012-2013 Direct Costs	23,023,294.18	20,642,971.41	20,642,971.41
2014-2015 Rate	3.44*	15.33*	15.16**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	24,066,872.02	21,623,206.77	21,623,206.77
Indirect costs based on rate ** multiplied by actual direct costs	827,900.40	3,243,481.02	3,278,078.15
2014-2015 Actual Indirect Costs	780,028.24	3,223,693.49	3,223,693.49
2012-2013 Fixed Carry Forward	-7,323.12	0.00	35,843.88
Total Indirect Costs	787,351.36	3,223,693.49	3,187,849.61
Over/(Under) Recovery	40,549.04	0.00	90,228.54

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	780,028.24	3,223,693.49	3,223,693.49
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	40,549.04	0.00	90,228.54
Total Projected Indirect 2016-2017 (Numerator)	739,479.20	3,223,693.49	3,133,464.95
Direct Costs	24,066,872.02	21,623,206.77	21,623,206.77
Rate for 2016-2017 **	3.07*	14.91*	14.49**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 70175
Form R0418

*** Final ***

Jenison Public Schools
8375 20TH AVE
JENISON, MI 49428

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,020,869.53	3,821,950.09	3,821,950.09
2012-2013 Fixed Carry Forward	-29.36	12,857.04	12,857.04
Total Indirect Costs	1,020,898.89	3,809,093.05	3,809,093.05
2012-2013 Direct Costs	45,240,838.15	42,439,757.59	42,439,757.59
2014-2015 Rate	2.26*	8.98*	8.98**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	48,564,346.38	45,298,942.64	45,298,942.64
Indirect costs based on rate ** multiplied by actual direct costs	1,097,554.23	4,067,845.05	4,067,845.05
2014-2015 Actual Indirect Costs	1,287,356.33	4,552,760.07	4,552,760.07
2012-2013 Fixed Carry Forward	-29.36	12,857.04	12,857.04
Total Indirect Costs	1,287,385.69	4,539,903.03	4,539,903.03
Over/(Under) Recovery	-189,831.46	-472,057.98	-472,057.98

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,287,356.33	4,552,760.07	4,552,760.07
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-189,831.46	-472,057.98	-472,057.98
Total Projected Indirect 2016-2017 (Numerator)	1,477,187.79	5,024,818.05	5,024,818.05
Direct Costs	48,564,346.38	45,298,942.64	45,298,942.64
Rate for 2016-2017 **	3.04*	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 2016-2017 Indirect Cost Rates
School District 70190
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*** Final ***

Hudsonville Public School District
3886 VAN BUREN ST
HUDSONVILLE, MI 49426

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,655,936.61	5,917,686.77	5,917,686.77
2012-2013 Fixed Carry Forward	93,185.20	137,171.04	138,360.54
Total Indirect Costs	1,562,751.41	5,780,515.73	5,779,326.23
2012-2013 Direct Costs	54,328,804.85	50,067,054.69	50,067,054.69
2014-2015 Rate	2.88*	11.55*	11.54**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	57,526,674.37	53,180,069.98	53,180,069.98
Indirect costs based on rate ** multiplied by actual direct costs	1,656,768.22	6,142,298.08	6,136,980.08
2014-2015 Actual Indirect Costs	1,609,644.70	5,956,249.09	5,956,249.09
2012-2013 Fixed Carry Forward	93,185.20	137,171.04	138,360.54
Total Indirect Costs	1,516,459.50	5,819,078.05	5,817,888.55
Over/(Under) Recovery	140,308.72	323,220.03	319,091.53

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,609,644.70	5,956,249.09	5,956,249.09
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	140,308.72	323,220.03	319,091.53
Total Projected Indirect 2016-2017 (Numerator)	1,469,335.98	5,633,029.06	5,637,157.56
Direct Costs	57,526,674.37	53,180,069.98	53,180,069.98
Rate for 2016-2017 **	2.55*	10.59*	10.60**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 70300
Form R0418

*** Final ***

Spring Lake Public Schools
345 HAMMOND ST
SPRING LAKE, MI 49456

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	539,339.81	2,625,222.06	2,625,222.06
2012-2013 Fixed Carry Forward	-115,525.94	-250,146.01	-250,011.80
Total Indirect Costs	654,865.75	2,875,368.07	2,875,233.86
2012-2013 Direct Costs	23,458,410.11	21,372,527.86	21,372,527.86
2014-2015 Rate	2.79*	13.45*	13.45**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	24,629,661.27	22,971,370.50	22,971,370.50
Indirect costs based on rate ** multiplied by actual direct costs	687,167.55	3,089,649.33	3,089,649.33
2014-2015 Actual Indirect Costs	680,683.20	2,338,973.97	2,338,973.97
2012-2013 Fixed Carry Forward	-115,525.94	-250,146.01	-250,011.80
Total Indirect Costs	796,209.14	2,589,119.98	2,588,985.77
Over/(Under) Recovery	-109,041.59	500,529.35	500,663.56

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	680,683.20	2,338,973.97	2,338,973.97
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-109,041.59	500,529.35	500,663.56
Total Projected Indirect 2016-2017 (Numerator)	789,724.79	1,838,444.62	1,838,310.41
Direct Costs	24,629,661.27	22,971,370.50	22,971,370.50
Rate for 2016-2017 **	3.21*	8.00*	8.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 70350
Form R0418

*** Final ***

Zeeland Public Schools
P.O. Box 110
Zeeland, MI 49464

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,508,182.80	6,571,858.06	6,571,858.06
2012-2013 Fixed Carry Forward	-50,611.50	281,921.47	259,148.74
Total Indirect Costs	1,558,794.30	6,289,936.59	6,312,709.32
2012-2013 Direct Costs	52,527,522.42	47,463,847.16	47,463,847.16
2014-2015 Rate	2.97*	13.25*	13.30**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	57,345,019.65	52,113,735.68	52,113,735.68
Indirect costs based on rate ** multiplied by actual direct costs	1,703,147.08	6,905,069.98	6,931,126.85
2014-2015 Actual Indirect Costs	1,679,275.84	6,910,559.81	6,910,559.81
2012-2013 Fixed Carry Forward	-50,611.50	281,921.47	259,148.74
Total Indirect Costs	1,729,887.34	6,628,638.34	6,651,411.07
Over/(Under) Recovery	-26,740.26	276,431.64	279,715.78

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,679,275.84	6,910,559.81	6,910,559.81
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-26,740.26	276,431.64	279,715.78
Total Projected Indirect 2016-2017 (Numerator)	1,706,016.10	6,634,128.17	6,630,844.03
Direct Costs	57,345,019.65	52,113,735.68	52,113,735.68
Rate for 2016-2017 **	2.98*	12.73*	12.72**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 70901
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*** Final ***

Walden Green Montessori
17339 ROOSEVELT RD
SPRING LAKE, MI 49456

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	41,520.00	161,314.61	161,314.61
2012-2013 Fixed Carry Forward	2,281.08	-9,587.69	-13,749.98
Total Indirect Costs	39,238.92	170,902.30	175,064.59
2012-2013 Direct Costs	1,338,484.72	1,218,690.11	1,218,690.11
2014-2015 Rate	2.93*	14.02*	14.36**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,308,262.69	1,195,879.81	1,195,879.81
Indirect costs based on rate ** multiplied by actual direct costs	38,332.10	167,662.35	171,728.34
2014-2015 Actual Indirect Costs	36,376.61	148,759.49	148,759.49
2012-2013 Fixed Carry Forward	2,281.08	-9,587.69	-13,749.98
Total Indirect Costs	34,095.53	158,347.18	162,509.47
Over/(Under) Recovery	4,236.57	9,315.17	9,218.87

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	36,376.61	148,759.49	148,759.49
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	4,236.57	9,315.17	9,218.87
Total Projected Indirect 2016-2017 (Numerator)	32,140.04	139,444.32	139,540.62
Direct Costs	1,308,262.69	1,195,879.81	1,195,879.81
Rate for 2016-2017 **	2.46*	11.66*	11.67**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 70902
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*** Final ***

West MI Academy of Arts and Academics
17350 HAZEL ST
SPRING LAKE, MI 49456

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	24,282.89	160,241.29	160,241.29
2012-2013 Fixed Carry Forward	-5,817.08	2,613.06	2,613.06
Total Indirect Costs	30,099.97	157,628.23	157,628.23
2012-2013 Direct Costs	2,968,202.59	2,832,244.19	2,832,244.19
2014-2015 Rate	1.01*	5.57*	5.57**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,360,698.74	3,107,645.45	3,107,645.45
Indirect costs based on rate ** multiplied by actual direct costs	33,943.06	173,095.85	173,095.85
2014-2015 Actual Indirect Costs	26,621.49	279,674.78	279,674.78
2012-2013 Fixed Carry Forward	-5,817.08	2,613.06	2,613.06
Total Indirect Costs	32,438.57	277,061.72	277,061.72
Over/(Under) Recovery	1,504.49	-103,965.87	-103,965.87

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	26,621.49	279,674.78	279,674.78
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	1,504.49	-103,965.87	-103,965.87
Total Projected Indirect 2016-2017 (Numerator)	25,117.00	383,640.65	383,640.65
Direct Costs	3,360,698.74	3,107,645.45	3,107,645.45
Rate for 2016-2017 **	0.75*	12.35*	12.35**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
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*** Final ***

Black River Public School
491 COLUMBIA AVE
HOLLAND, MI 49423

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	274,544.78	751,021.68	751,021.68
2012-2013 Fixed Carry Forward	44,100.04	-9,243.37	-12,177.76
Total Indirect Costs	230,444.74	760,265.05	763,199.44
2012-2013 Direct Costs	5,918,724.19	5,442,247.29	5,442,247.29
2014-2015 Rate	3.89*	13.97*	14.02**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,643,317.70	6,151,746.45	6,151,746.45
Indirect costs based on rate ** multiplied by actual direct costs	258,425.06	859,398.98	862,474.85
2014-2015 Actual Indirect Costs	292,544.93	784,116.18	784,116.18
2012-2013 Fixed Carry Forward	44,100.04	-9,243.37	-12,177.76
Total Indirect Costs	248,444.89	793,359.55	796,293.94
Over/(Under) Recovery	9,980.17	66,039.43	66,180.91

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	292,544.93	784,116.18	784,116.18
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	9,980.17	66,039.43	66,180.91
Total Projected Indirect 2016-2017 (Numerator)	282,564.76	718,076.75	717,935.27
Direct Costs	6,643,317.70	6,151,746.45	6,151,746.45
Rate for 2016-2017 **	4.25*	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 2016-2017 Indirect Cost Rates
School District 70905
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*** Final ***

Vanderbilt Charter Academy
301 WEST 16TH ST
HOLLAND, MI 49423

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	183,023.00	965,412.00	965,412.00
2012-2013 Fixed Carry Forward	-15,778.26	0.00	0.00
Total Indirect Costs	198,801.26	965,412.00	965,412.00
2012-2013 Direct Costs	4,288,069.00	3,505,680.00	3,505,680.00
2014-2015 Rate	4.64*	27.54*	27.54**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,358,958.00	3,553,610.00	3,553,610.00
Indirect costs based on rate ** multiplied by actual direct costs	202,255.65	533,041.50	888,402.50
2014-2015 Actual Indirect Costs	166,597.00	971,945.00	971,945.00
2012-2013 Fixed Carry Forward	-15,778.26	0.00	0.00
Total Indirect Costs	182,375.26	971,945.00	971,945.00
Over/(Under) Recovery	19,880.39	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	166,597.00	971,945.00	971,945.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	19,880.39	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	146,716.61	971,945.00	971,945.00
Direct Costs	4,358,958.00	3,553,610.00	3,553,610.00
Rate for 2016-2017 **	3.37*	27.35*	27.35**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
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*** Final ***

Eagle Crest Charter Academy
11950 RILEY ST
HOLLAND, MI 49424

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	402,450.00	1,516,822.00	1,516,822.00
2012-2013 Fixed Carry Forward	14,031.20	0.00	0.00
Total Indirect Costs	388,418.80	1,516,822.00	1,516,822.00
2012-2013 Direct Costs	5,535,944.00	4,421,572.00	4,421,572.00
2014-2015 Rate	7.02*	34.31*	34.31**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,756,005.00	4,635,517.00	4,635,517.00
Indirect costs based on rate ** multiplied by actual direct costs	404,071.55	695,327.55	1,158,879.25
2014-2015 Actual Indirect Costs	362,434.00	1,482,922.00	1,482,922.00
2012-2013 Fixed Carry Forward	14,031.20	0.00	0.00
Total Indirect Costs	348,402.80	1,482,922.00	1,482,922.00
Over/(Under) Recovery	55,668.75	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	362,434.00	1,482,922.00	1,482,922.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	55,668.75	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	306,765.25	1,482,922.00	1,482,922.00
Direct Costs	5,756,005.00	4,635,517.00	4,635,517.00
Rate for 2016-2017 **	5.33*	31.99*	31.99**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 70908
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*** Final ***

Innocademy
8485 HOMESTEAD DR
ZEELAND, MI 49464

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	17,787.50	409,531.93	409,531.93
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	17,787.50	409,531.93	409,531.93
2012-2013 Direct Costs	1,484,427.98	1,092,683.55	1,092,683.55
2014-2015 Rate	1.20*	37.48*	37.48**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,822,139.80	1,363,866.52	1,363,866.52
Indirect costs based on rate ** multiplied by actual direct costs	21,865.68	204,579.98	340,966.63
2014-2015 Actual Indirect Costs	49,347.92	507,621.20	507,621.20
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	49,347.92	507,621.20	507,621.20
Over/(Under) Recovery	-27,482.24	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	49,347.92	507,621.20	507,621.20
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-27,482.24	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	76,830.16	507,621.20	507,621.20
Direct Costs	1,822,139.80	1,363,866.52	1,363,866.52
Rate for 2016-2017 **	4.22*	37.22*	37.22**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 70909
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ICademy Global
8485 HOMESTEAD DR
ZEELAND, MI 49464

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,729,647.69	1,530,165.74	1,530,165.74
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	337,184.64	536,666.59	536,666.59
Total Indirect Costs	337,184.64	536,666.59	536,666.59
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	337,184.64	536,666.59	536,666.59
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	337,184.64	536,666.59	536,666.59
Direct Costs	1,729,647.69	1,530,165.74	1,530,165.74
Rate for 2016-2017 **	19.49*	35.07*	35.07**

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

Michigan Department of Education
Carry Forward Calculation
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School District 71050
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*** Final ***

Onaway Area Community School District
4549 M 33
ONAWAY, MI 49765

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	174,239.79	779,701.27	779,701.27
2012-2013 Fixed Carry Forward	20,937.30	-5,463.01	-5,349.95
Total Indirect Costs	153,302.49	785,164.28	785,051.22
2012-2013 Direct Costs	5,934,011.13	5,328,549.65	5,328,549.65
2014-2015 Rate	2.58*	14.74*	14.73**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,977,764.15	5,418,722.99	5,418,722.99
Indirect costs based on rate ** multiplied by actual direct costs	154,226.32	798,719.77	798,177.90
2014-2015 Actual Indirect Costs	197,077.44	756,118.60	756,118.60
2012-2013 Fixed Carry Forward	20,937.30	-5,463.01	-5,349.95
Total Indirect Costs	176,140.14	761,581.61	761,468.55
Over/(Under) Recovery	-21,913.82	37,138.16	36,709.35

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	197,077.44	756,118.60	756,118.60
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-21,913.82	37,138.16	36,709.35
Total Projected Indirect 2016-2017 (Numerator)	218,991.26	718,980.44	719,409.25
Direct Costs	5,977,764.15	5,418,722.99	5,418,722.99
Rate for 2016-2017 **	3.66*	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 2016-2017 Indirect Cost Rates
School District 71060
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*** Final ***

Posen Consolidated School District No. 9
P.O. Box 187
Posen, MI 49776

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	98,262.59	280,764.67	280,764.67
2012-2013 Fixed Carry Forward	3,874.52	0.00	44,842.36
Total Indirect Costs	94,388.07	280,764.67	235,922.31
2012-2013 Direct Costs	2,086,019.19	1,903,517.11	1,903,517.11
2014-2015 Rate	4.52*	14.75*	12.39**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,168,066.82	1,974,149.03	1,974,149.03
Indirect costs based on rate ** multiplied by actual direct costs	97,996.62	291,186.98	244,597.06
2014-2015 Actual Indirect Costs	104,135.30	298,053.09	298,053.09
2012-2013 Fixed Carry Forward	3,874.52	0.00	44,842.36
Total Indirect Costs	100,260.78	298,053.09	253,210.73
Over/(Under) Recovery	-2,264.16	-6,866.11	-8,613.67

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	104,135.30	298,053.09	298,053.09
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-2,264.16	-6,866.11	-8,613.67
Total Projected Indirect 2016-2017 (Numerator)	106,399.46	304,919.20	306,666.76
Direct Costs	2,168,066.82	1,974,149.03	1,974,149.03
Rate for 2016-2017 **	4.91*	15.45*	15.53**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 71080
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*** Final ***

Rogers City Area Schools
1033 WEST HURON AVE STE B
ROGERS CITY, MI 49779

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	105,845.87	548,070.16	548,070.16
2012-2013 Fixed Carry Forward	8,079.43	-24,140.97	-24,271.20
Total Indirect Costs	97,766.44	572,211.13	572,341.36
2012-2013 Direct Costs	4,530,237.09	4,094,064.63	4,094,064.63
2014-2015 Rate	2.16*	13.98*	13.98**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,878,401.50	4,418,631.14	4,418,631.14
Indirect costs based on rate ** multiplied by actual direct costs	105,373.47	617,724.63	617,724.63
2014-2015 Actual Indirect Costs	113,224.62	579,215.23	579,215.23
2012-2013 Fixed Carry Forward	8,079.43	-24,140.97	-24,271.20
Total Indirect Costs	105,145.19	603,356.20	603,486.43
Over/(Under) Recovery	228.28	14,368.43	14,238.20

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	113,224.62	579,215.23	579,215.23
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	228.28	14,368.43	14,238.20
Total Projected Indirect 2016-2017 (Numerator)	112,996.34	564,846.80	564,977.03
Direct Costs	4,878,401.50	4,418,631.14	4,418,631.14
Rate for 2016-2017 **	2.32*	12.78*	12.79**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 71902
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*** Final ***

Presque Isle Academy II
P.O. Box 731
ONAWAY, MI 49765

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	14,291.08	53,573.52	53,573.52
2012-2013 Fixed Carry Forward	8,047.75	0.00	0.00
Total Indirect Costs	6,243.33	53,573.52	53,573.52
2012-2013 Direct Costs	370,083.53	330,801.09	330,801.09
2014-2015 Rate	1.69*	16.20*	16.20**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	147,882.87	127,557.67	127,557.67
Indirect costs based on rate ** multiplied by actual direct costs	2,499.22	19,133.65	20,664.34
2014-2015 Actual Indirect Costs	14,883.00	35,208.20	35,208.20
2012-2013 Fixed Carry Forward	8,047.75	0.00	0.00
Total Indirect Costs	6,835.25	35,208.20	35,208.20
Over/(Under) Recovery	-4,336.03	0.00	-14,543.86

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	14,883.00	35,208.20	35,208.20
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-4,336.03	0.00	-14,543.86
Total Projected Indirect 2016-2017 (Numerator)	19,219.03	35,208.20	49,752.06
Direct Costs	147,882.87	127,557.67	127,557.67
Rate for 2016-2017 **	13.00*	27.60*	39.00**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 72000
Form R0418

*** Final ***

C.O.O.R. ISD
P.O. Box 827
Roscommon, MI 48653

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	128,486.16	258,216.36	258,216.36
2012-2013 Fixed Carry Forward	-20,212.02	-66,914.65	-66,914.65
Total Indirect Costs	148,698.18	325,131.01	325,131.01
2012-2013 Direct Costs	6,812,096.61	6,682,366.41	6,682,366.41
2014-2015 Rate	2.18*	4.87*	4.87**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	7,697,215.20	7,541,930.55	7,541,930.55
Indirect costs based on rate ** multiplied by actual direct costs	167,799.29	367,292.02	367,292.02
2014-2015 Actual Indirect Costs	110,898.94	266,183.59	266,183.59
2012-2013 Fixed Carry Forward	-20,212.02	-66,914.65	-66,914.65
Total Indirect Costs	131,110.96	333,098.24	333,098.24
Over/(Under) Recovery	36,688.33	34,193.78	34,193.78

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	110,898.94	266,183.59	266,183.59
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	36,688.33	34,193.78	34,193.78
Total Projected Indirect 2016-2017 (Numerator)	74,210.61	231,989.81	231,989.81
Direct Costs	7,697,215.20	7,541,930.55	7,541,930.55
Rate for 2016-2017 **	0.96*	3.08*	3.08**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 72010
Form R0418

*** Final ***

Roscommon Area Public Schools
P.O. Box 825
Roscommon, MI 48653

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	418,569.67	1,573,427.25	1,573,427.25
2012-2013 Fixed Carry Forward	-5,097.77	-110,480.19	-110,480.19
Total Indirect Costs	423,667.44	1,683,907.44	1,683,907.44
2012-2013 Direct Costs	12,360,820.80	11,205,963.22	11,205,963.22
2014-2015 Rate	3.43*	15.03*	15.03**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	11,324,579.99	10,204,382.91	10,204,382.91
Indirect costs based on rate ** multiplied by actual direct costs	388,433.09	1,530,657.44	1,533,718.75
2014-2015 Actual Indirect Costs	447,166.97	1,567,364.05	1,567,364.05
2012-2013 Fixed Carry Forward	-5,097.77	-110,480.19	-110,480.19
Total Indirect Costs	452,264.74	1,677,844.24	1,677,844.24
Over/(Under) Recovery	-63,831.65	0.00	-144,125.49

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	447,166.97	1,567,364.05	1,567,364.05
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-63,831.65	0.00	-144,125.49
Total Projected Indirect 2016-2017 (Numerator)	510,998.62	1,567,364.05	1,711,489.54
Direct Costs	11,324,579.99	10,204,382.91	10,204,382.91
Rate for 2016-2017 **	4.51*	15.36*	16.77**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 72020
Form R0418

*** Final ***

Houghton Lake Community Schools
6001 WEST HOUGHTON LAKE DR
HOUGHTON LAKE, MI 48629

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	635,930.17	1,685,305.77	1,685,305.77
2012-2013 Fixed Carry Forward	-23,603.93	103,778.63	104,021.43
Total Indirect Costs	659,534.10	1,581,527.14	1,581,284.34
2012-2013 Direct Costs	13,812,979.17	12,763,603.57	12,763,603.57
2014-2015 Rate	4.77*	12.39*	12.39**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	13,577,746.32	12,458,292.80	12,458,292.80
Indirect costs based on rate ** multiplied by actual direct costs	647,658.50	1,543,582.48	1,543,582.48
2014-2015 Actual Indirect Costs	724,391.07	1,843,844.59	1,843,844.59
2012-2013 Fixed Carry Forward	-23,603.93	103,778.63	104,021.43
Total Indirect Costs	747,995.00	1,740,065.96	1,739,823.16
Over/(Under) Recovery	-100,336.50	-196,483.48	-196,240.68

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	724,391.07	1,843,844.59	1,843,844.59
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-100,336.50	-196,483.48	-196,240.68
Total Projected Indirect 2016-2017 (Numerator)	824,727.57	2,040,328.07	2,040,085.27
Direct Costs	13,577,746.32	12,458,292.80	12,458,292.80
Rate for 2016-2017 **	6.07*	16.38*	16.38**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 72901
Form R0418

*** Final ***

Charlton Heston Academy
1350 N SAINT HELEN RD
SAINT HELEN, MI 48656

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	56,565.00	218,309.00	218,309.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	56,565.00	218,309.00	218,309.00
2012-2013 Direct Costs	1,647,533.00	1,485,789.00	1,485,789.00
2014-2015 Rate	3.43*	14.69*	14.69**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,029,476.00	2,733,479.00	2,733,479.00
Indirect costs based on rate ** multiplied by actual direct costs	103,911.03	401,548.07	401,548.07
2014-2015 Actual Indirect Costs	113,492.00	409,489.00	409,489.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	113,492.00	409,489.00	409,489.00
Over/(Under) Recovery	-9,580.97	-7,940.93	-7,940.93

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	113,492.00	409,489.00	409,489.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-9,580.97	-7,940.93	-7,940.93
Total Projected Indirect 2016-2017 (Numerator)	123,072.97	417,429.93	417,429.93
Direct Costs	3,029,476.00	2,733,479.00	2,733,479.00
Rate for 2016-2017 **	4.06*	15.27*	15.27**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 73000
Form R0418

*** Final ***

Saginaw ISD
6235 GRATIOT RD
SAGINAW, MI 48638

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	2,323,865.14	3,974,629.43	3,974,629.43
2012-2013 Fixed Carry Forward	-770,868.03	-415,567.36	-415,567.36
Total Indirect Costs	3,094,733.17	4,390,196.79	4,390,196.79
2012-2013 Direct Costs	41,008,345.90	39,357,581.61	39,357,581.61
2014-2015 Rate	7.55*	11.15*	11.15**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	45,643,698.49	43,959,539.05	43,959,539.05
Indirect costs based on rate ** multiplied by actual direct costs	3,446,099.24	4,901,488.60	4,901,488.60
2014-2015 Actual Indirect Costs	2,770,201.86	4,454,361.30	4,454,361.30
2012-2013 Fixed Carry Forward	-770,868.03	-415,567.36	-415,567.36
Total Indirect Costs	3,541,069.89	4,869,928.66	4,869,928.66
Over/(Under) Recovery	-94,970.65	31,559.94	31,559.94

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	2,770,201.86	4,454,361.30	4,454,361.30
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-94,970.65	31,559.94	31,559.94
Total Projected Indirect 2016-2017 (Numerator)	2,865,172.51	4,422,801.36	4,422,801.36
Direct Costs	45,643,698.49	43,959,539.05	43,959,539.05
Rate for 2016-2017 **	6.28*	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 2016-2017 Indirect Cost Rates
School District 73010
Form R0418

*** Final ***

Saginaw, School District of the City of
550 MILLARD ST
SAGINAW, MI 48607

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	2,463,501.43	9,819,351.18	9,819,351.18
2012-2013 Fixed Carry Forward	700,075.71	0.00	2,602,569.11
Total Indirect Costs	1,763,425.72	9,819,351.18	7,216,782.07
2012-2013 Direct Costs	80,064,800.00	72,708,950.25	72,708,950.25
2014-2015 Rate	2.20*	13.51*	9.93**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	62,881,398.77	55,824,891.65	55,824,891.65
Indirect costs based on rate ** multiplied by actual direct costs	1,383,390.77	7,541,942.86	5,543,411.74
2014-2015 Actual Indirect Costs	2,178,408.83	9,234,915.95	9,234,915.95
2012-2013 Fixed Carry Forward	700,075.71	0.00	2,602,569.11
Total Indirect Costs	1,478,333.12	9,234,915.95	6,632,346.84
Over/(Under) Recovery	-94,942.35	-1,692,973.09	-1,088,935.10

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	2,178,408.83	9,234,915.95	9,234,915.95
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-94,942.35	-1,692,973.09	-1,088,935.10
Total Projected Indirect 2016-2017 (Numerator)	2,273,351.18	10,927,889.04	10,323,851.05
Direct Costs	62,881,398.77	55,824,891.65	55,824,891.65
Rate for 2016-2017 **	3.62*	19.58*	18.49**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 73030
Form R0418

*** Final ***

Carrollton Public Schools
3211 CARLA DR
SAGINAW, MI 48604

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	401,033.79	1,754,270.84	1,754,270.84
2012-2013 Fixed Carry Forward	-17,885.87	153,854.07	155,200.72
Total Indirect Costs	418,919.66	1,600,416.77	1,599,070.12
2012-2013 Direct Costs	18,123,494.75	16,770,257.70	16,770,257.70
2014-2015 Rate	2.31*	9.54*	9.54**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	18,807,670.57	17,486,006.44	17,486,006.44
Indirect costs based on rate ** multiplied by actual direct costs	434,457.19	1,668,165.01	1,668,165.01
2014-2015 Actual Indirect Costs	509,749.96	1,831,414.09	1,831,414.09
2012-2013 Fixed Carry Forward	-17,885.87	153,854.07	155,200.72
Total Indirect Costs	527,635.83	1,677,560.02	1,676,213.37
Over/(Under) Recovery	-93,178.64	-9,395.01	-8,048.36

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	509,749.96	1,831,414.09	1,831,414.09
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-93,178.64	-9,395.01	-8,048.36
Total Projected Indirect 2016-2017 (Numerator)	602,928.60	1,840,809.10	1,839,462.45
Direct Costs	18,807,670.57	17,486,006.44	17,486,006.44
Rate for 2016-2017 **	3.21*	10.53*	10.52**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 73040
Form R0418

*** Final ***

Saginaw Township Community Schools
P.O. Box 6278
Saginaw, MI 48608

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,263,082.82	4,217,725.16	4,217,725.16
2012-2013 Fixed Carry Forward	-40,215.74	116,754.08	116,754.08
Total Indirect Costs	1,303,298.56	4,100,971.08	4,100,971.08
2012-2013 Direct Costs	40,590,142.66	37,635,500.32	37,635,500.32
2014-2015 Rate	3.21*	10.90*	10.90**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	42,326,800.59	39,041,707.45	39,041,707.45
Indirect costs based on rate ** multiplied by actual direct costs	1,358,690.30	4,255,546.11	4,255,546.11
2014-2015 Actual Indirect Costs	1,359,405.66	4,644,498.80	4,644,498.80
2012-2013 Fixed Carry Forward	-40,215.74	116,754.08	116,754.08
Total Indirect Costs	1,399,621.40	4,527,744.72	4,527,744.72
Over/(Under) Recovery	-40,931.10	-272,198.61	-272,198.61

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,359,405.66	4,644,498.80	4,644,498.80
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-40,931.10	-272,198.61	-272,198.61
Total Projected Indirect 2016-2017 (Numerator)	1,400,336.76	4,916,697.41	4,916,697.41
Direct Costs	42,326,800.59	39,041,707.45	39,041,707.45
Rate for 2016-2017 **	3.31*	12.59*	12.59**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 73080
Form R0418

*** Final ***

Buena Vista School District
705 NORTH TOWERLINE RD
SAGINAW, MI 48601

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	0.00	0.00	0.00
2012-2013 Fixed Carry Forward	97,800.37	0.00	337,381.23
Total Indirect Costs	-97,800.37	0.00	-337,381.23
2012-2013 Direct Costs	0.00	0.00	0.00
2014-2015 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 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
2014-2015 Actual Indirect Costs	0.00	0.00	0.00
2012-2013 Fixed Carry Forward	97,800.37	0.00	337,381.23
Total Indirect Costs	-97,800.37	0.00	-337,381.23
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	0.00	0.00	0.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	0.00	0.00	0.00
Direct Costs	0.00	0.00	0.00
Rate for 2016-2017 **	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 2016-2017 Indirect Cost Rates
School District 73110
Form R0418

*** Final ***

Chesaning Union Schools
850 NORTH 4TH ST
CHESANING, MI 48616

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	286,804.06	1,527,765.21	1,527,765.21
2012-2013 Fixed Carry Forward	-76,987.11	-11,637.65	-11,202.88
Total Indirect Costs	363,791.17	1,539,402.86	1,538,968.09
2012-2013 Direct Costs	13,400,237.48	12,159,276.33	12,159,276.33
2014-2015 Rate	2.71*	12.66*	12.66**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	13,525,871.66	12,272,241.64	12,272,241.64
Indirect costs based on rate ** multiplied by actual direct costs	366,551.12	1,553,665.79	1,553,665.79
2014-2015 Actual Indirect Costs	338,863.60	1,592,493.62	1,592,493.62
2012-2013 Fixed Carry Forward	-76,987.11	-11,637.65	-11,202.88
Total Indirect Costs	415,850.71	1,604,131.27	1,603,696.50
Over/(Under) Recovery	-49,299.59	-50,465.48	-50,030.71

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	338,863.60	1,592,493.62	1,592,493.62
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-49,299.59	-50,465.48	-50,030.71
Total Projected Indirect 2016-2017 (Numerator)	388,163.19	1,642,959.10	1,642,524.33
Direct Costs	13,525,871.66	12,272,241.64	12,272,241.64
Rate for 2016-2017 **	2.87*	13.39*	13.38**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 73170
Form R0418

*** Final ***

Birch Run Area Schools
12450 CHURCH ST, SUITE 2
BIRCH RUN, MI 48415

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	500,539.59	1,634,155.28	1,634,155.28
2012-2013 Fixed Carry Forward	199,910.97	0.00	544,983.92
Total Indirect Costs	300,628.62	1,634,155.28	1,089,171.36
2012-2013 Direct Costs	14,257,340.52	13,123,724.83	13,123,724.83
2014-2015 Rate	2.11*	12.45*	8.30**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	15,081,304.26	13,948,731.84	13,948,731.84
Indirect costs based on rate ** multiplied by actual direct costs	318,215.52	1,736,617.11	1,157,744.74
2014-2015 Actual Indirect Costs	563,773.14	1,696,345.56	1,696,345.56
2012-2013 Fixed Carry Forward	199,910.97	0.00	544,983.92
Total Indirect Costs	363,862.17	1,696,345.56	1,151,361.64
Over/(Under) Recovery	-45,646.65	40,271.55	6,383.10

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	563,773.14	1,696,345.56	1,696,345.56
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-45,646.65	40,271.55	6,383.10
Total Projected Indirect 2016-2017 (Numerator)	609,419.79	1,656,074.01	1,689,962.46
Direct Costs	15,081,304.26	13,948,731.84	13,948,731.84
Rate for 2016-2017 **	4.04*	11.87*	12.12**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 73180
Form R0418

*** Final ***

Bridgeport-Spaulding Community School District
P.O. Box 657
Bridgeport, MI 48722

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	502,739.87	2,036,369.80	2,036,369.80
2012-2013 Fixed Carry Forward	21,274.23	0.00	-63,187.79
Total Indirect Costs	481,465.64	2,036,369.80	2,099,557.59
2012-2013 Direct Costs	13,647,545.20	12,113,915.27	12,113,915.27
2014-2015 Rate	3.53*	16.81*	17.33**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	14,320,657.53	12,697,683.40	12,697,683.40
Indirect costs based on rate ** multiplied by actual direct costs	505,519.21	1,904,652.51	2,200,508.53
2014-2015 Actual Indirect Costs	438,153.90	2,061,128.03	2,061,128.03
2012-2013 Fixed Carry Forward	21,274.23	0.00	-63,187.79
Total Indirect Costs	416,879.67	2,061,128.03	2,124,315.82
Over/(Under) Recovery	88,639.54	0.00	76,192.71

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	438,153.90	2,061,128.03	2,061,128.03
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	88,639.54	0.00	76,192.71
Total Projected Indirect 2016-2017 (Numerator)	349,514.36	2,061,128.03	1,984,935.32
Direct Costs	14,320,657.53	12,697,683.40	12,697,683.40
Rate for 2016-2017 **	2.44*	16.23*	15.63**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 73190
Form R0418

*** Final ***

Frankenmuth School District
525 EAST GENESEE ST
FRANKENMUTH, MI 48734

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	396,683.53	1,262,215.63	1,262,215.63
2012-2013 Fixed Carry Forward	-22,205.41	0.00	110,588.81
Total Indirect Costs	418,888.94	1,262,215.63	1,151,626.82
2012-2013 Direct Costs	10,134,192.75	9,268,660.65	9,268,660.65
2014-2015 Rate	4.13*	13.62*	12.42**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	10,914,937.96	9,881,806.89	9,881,806.89
Indirect costs based on rate ** multiplied by actual direct costs	450,786.94	1,345,902.10	1,227,320.42
2014-2015 Actual Indirect Costs	377,431.67	1,410,562.74	1,410,562.74
2012-2013 Fixed Carry Forward	-22,205.41	0.00	110,588.81
Total Indirect Costs	399,637.08	1,410,562.74	1,299,973.93
Over/(Under) Recovery	51,149.86	-64,660.64	-72,653.51

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	377,431.67	1,410,562.74	1,410,562.74
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	51,149.86	-64,660.64	-72,653.51
Total Projected Indirect 2016-2017 (Numerator)	326,281.81	1,475,223.38	1,483,216.25
Direct Costs	10,914,937.96	9,881,806.89	9,881,806.89
Rate for 2016-2017 **	2.99*	14.93*	15.01**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 73200
Form R0418

*** Final ***

Freeland Community School District
710 POWLEY DR
FREELAND, MI 48623

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	504,677.42	1,833,420.39	1,833,420.39
2012-2013 Fixed Carry Forward	1,496.32	99,205.74	93,137.43
Total Indirect Costs	503,181.10	1,734,214.65	1,740,282.96
2012-2013 Direct Costs	14,308,099.13	12,979,356.16	12,979,356.16
2014-2015 Rate	3.52*	13.36*	13.41**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	15,171,364.59	13,748,285.59	13,748,285.59
Indirect costs based on rate ** multiplied by actual direct costs	534,032.03	1,836,770.95	1,843,645.10
2014-2015 Actual Indirect Costs	475,379.64	1,898,458.64	1,898,458.64
2012-2013 Fixed Carry Forward	1,496.32	99,205.74	93,137.43
Total Indirect Costs	473,883.32	1,799,252.90	1,805,321.21
Over/(Under) Recovery	60,148.71	37,518.05	38,323.89

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	475,379.64	1,898,458.64	1,898,458.64
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	60,148.71	37,518.05	38,323.89
Total Projected Indirect 2016-2017 (Numerator)	415,230.93	1,860,940.59	1,860,134.75
Direct Costs	15,171,364.59	13,748,285.59	13,748,285.59
Rate for 2016-2017 **	2.74*	13.54*	13.53**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 73210
Form R0418

*** Final ***

Hemlock Public School District
PO Box 260
Hemlock, MI 48626

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	349,494.73	1,468,412.93	1,468,412.93
2012-2013 Fixed Carry Forward	-42,709.38	0.00	-19,901.75
Total Indirect Costs	392,204.11	1,468,412.93	1,488,314.68
2012-2013 Direct Costs	10,371,884.66	9,252,966.46	9,252,966.46
2014-2015 Rate	3.78*	15.87*	16.08**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	10,370,281.01	9,258,237.08	9,258,237.08
Indirect costs based on rate ** multiplied by actual direct costs	391,996.62	1,388,735.56	1,488,724.52
2014-2015 Actual Indirect Costs	383,355.12	1,495,399.05	1,495,399.05
2012-2013 Fixed Carry Forward	-42,709.38	0.00	-19,901.75
Total Indirect Costs	426,064.50	1,495,399.05	1,515,300.80
Over/(Under) Recovery	-34,067.88	0.00	-26,576.28

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	383,355.12	1,495,399.05	1,495,399.05
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-34,067.88	0.00	-26,576.28
Total Projected Indirect 2016-2017 (Numerator)	417,423.00	1,495,399.05	1,521,975.33
Direct Costs	10,370,281.01	9,258,237.08	9,258,237.08
Rate for 2016-2017 **	4.03*	16.15*	16.44**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 73230
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*** Final ***

Merrill Community Schools
555 WEST ALICE ST
MERRILL, MI 48637

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	175,806.02	648,965.40	648,965.40
2012-2013 Fixed Carry Forward	-20,601.95	7,791.51	7,664.96
Total Indirect Costs	196,407.97	641,173.89	641,300.44
2012-2013 Direct Costs	5,706,184.13	5,233,024.75	5,233,024.75
2014-2015 Rate	3.44*	12.25*	12.25**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,003,938.44	5,470,490.91	5,470,490.91
Indirect costs based on rate ** multiplied by actual direct costs	206,535.48	670,135.14	670,135.14
2014-2015 Actual Indirect Costs	200,197.94	733,645.47	733,645.47
2012-2013 Fixed Carry Forward	-20,601.95	7,791.51	7,664.96
Total Indirect Costs	220,799.89	725,853.96	725,980.51
Over/(Under) Recovery	-14,264.41	-55,718.82	-55,845.37

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	200,197.94	733,645.47	733,645.47
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-14,264.41	-55,718.82	-55,845.37
Total Projected Indirect 2016-2017 (Numerator)	214,462.35	789,364.29	789,490.84
Direct Costs	6,003,938.44	5,470,490.91	5,470,490.91
Rate for 2016-2017 **	3.57*	14.43*	14.43**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 73240
Form R0418

*** Final ***

St. Charles Community Schools
891 WEST WALNUT ST
SAINT CHARLES, MI 48655

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	246,124.08	853,747.84	853,747.84
2012-2013 Fixed Carry Forward	-25,209.38	45,464.48	45,464.48
Total Indirect Costs	271,333.46	808,283.36	808,283.36
2012-2013 Direct Costs	9,366,905.32	8,759,281.56	8,759,281.56
2014-2015 Rate	2.90*	9.23*	9.23**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	8,756,200.45	8,142,422.15	8,142,422.15
Indirect costs based on rate ** multiplied by actual direct costs	253,929.81	751,545.56	751,545.56
2014-2015 Actual Indirect Costs	301,957.86	915,736.16	915,736.16
2012-2013 Fixed Carry Forward	-25,209.38	45,464.48	45,464.48
Total Indirect Costs	327,167.24	870,271.68	870,271.68
Over/(Under) Recovery	-73,237.43	-118,726.12	-118,726.12

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	301,957.86	915,736.16	915,736.16
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-73,237.43	-118,726.12	-118,726.12
Total Projected Indirect 2016-2017 (Numerator)	375,195.29	1,034,462.28	1,034,462.28
Direct Costs	8,756,200.45	8,142,422.15	8,142,422.15
Rate for 2016-2017 **	4.28*	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 2016-2017 Indirect Cost Rates
School District 73255
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*** Final ***

Swan Valley School District
8380 OHERN RD
SAGINAW, MI 48609

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	377,203.25	1,861,126.52	1,861,126.52
2012-2013 Fixed Carry Forward	2,563.35	0.00	107,184.06
Total Indirect Costs	374,639.90	1,861,126.52	1,753,942.46
2012-2013 Direct Costs	13,932,283.00	12,448,359.73	12,448,359.73
2014-2015 Rate	2.69*	14.95*	14.09**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	14,947,160.52	13,533,826.26	13,533,826.26
Indirect costs based on rate ** multiplied by actual direct costs	402,078.62	2,023,307.03	1,906,916.12
2014-2015 Actual Indirect Costs	467,635.10	1,880,969.36	1,880,969.36
2012-2013 Fixed Carry Forward	2,563.35	0.00	107,184.06
Total Indirect Costs	465,071.75	1,880,969.36	1,773,785.30
Over/(Under) Recovery	-62,993.13	142,337.67	133,130.82

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	467,635.10	1,880,969.36	1,880,969.36
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-62,993.13	142,337.67	133,130.82
Total Projected Indirect 2016-2017 (Numerator)	530,628.23	1,738,631.69	1,747,838.54
Direct Costs	14,947,160.52	13,533,826.26	13,533,826.26
Rate for 2016-2017 **	3.55*	12.85*	12.91**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 73908
Form R0418

*** Final ***

Saginaw Preparatory Academy
5173 LODGE ST
SAGINAW, MI 48601

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	135,038.66	393,646.18	393,646.18
2012-2013 Fixed Carry Forward	-17,824.14	-8,408.16	-37,456.84
Total Indirect Costs	152,862.80	402,054.34	431,103.02
2012-2013 Direct Costs	3,228,831.28	2,970,223.76	2,970,223.76
2014-2015 Rate	4.73*	13.54*	14.51**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,969,121.79	2,679,951.60	2,679,951.60
Indirect costs based on rate ** multiplied by actual direct costs	140,439.46	362,865.45	388,860.98
2014-2015 Actual Indirect Costs	122,435.37	411,605.56	411,605.56
2012-2013 Fixed Carry Forward	-17,824.14	-8,408.16	-37,456.84
Total Indirect Costs	140,259.51	420,013.72	449,062.40
Over/(Under) Recovery	179.95	-57,148.27	-60,201.42

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	122,435.37	411,605.56	411,605.56
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	179.95	-57,148.27	-60,201.42
Total Projected Indirect 2016-2017 (Numerator)	122,255.42	468,753.83	471,806.98
Direct Costs	2,969,121.79	2,679,951.60	2,679,951.60
Rate for 2016-2017 **	4.12*	17.49*	17.61**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 73909
Form R0418

*** Final ***

Francis Reh PSA
2201 OWEN ST
SAGINAW, MI 48601

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	195,019.26	673,366.89	673,366.89
2012-2013 Fixed Carry Forward	8,899.50	0.00	0.00
Total Indirect Costs	186,119.76	673,366.89	673,366.89
2012-2013 Direct Costs	3,586,320.72	3,107,973.09	3,107,973.09
2014-2015 Rate	5.19*	21.67*	21.67**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,219,551.34	3,623,653.53	3,623,653.53
Indirect costs based on rate ** multiplied by actual direct costs	218,994.71	543,548.03	785,245.72
2014-2015 Actual Indirect Costs	242,072.03	837,969.84	837,969.84
2012-2013 Fixed Carry Forward	8,899.50	0.00	0.00
Total Indirect Costs	233,172.53	837,969.84	837,969.84
Over/(Under) Recovery	-14,177.82	0.00	-52,724.12

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	242,072.03	837,969.84	837,969.84
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-14,177.82	0.00	-52,724.12
Total Projected Indirect 2016-2017 (Numerator)	256,249.85	837,969.84	890,693.96
Direct Costs	4,219,551.34	3,623,653.53	3,623,653.53
Rate for 2016-2017 **	6.07*	23.12*	24.58**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 73910
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*** Final ***

North Saginaw Charter Academy
2332 TRAUTNER DR
SAGINAW, MI 48604

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	173,655.00	1,273,720.00	1,273,720.00
2012-2013 Fixed Carry Forward	-4,032.75	0.00	0.00
Total Indirect Costs	177,687.75	1,273,720.00	1,273,720.00
2012-2013 Direct Costs	4,510,244.00	3,410,179.00	3,410,179.00
2014-2015 Rate	3.94*	37.35*	37.35**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,520,432.00	4,372,215.00	4,372,215.00
Indirect costs based on rate ** multiplied by actual direct costs	217,505.02	655,832.25	1,093,053.75
2014-2015 Actual Indirect Costs	188,758.00	1,336,975.00	1,336,975.00
2012-2013 Fixed Carry Forward	-4,032.75	0.00	0.00
Total Indirect Costs	192,790.75	1,336,975.00	1,336,975.00
Over/(Under) Recovery	24,714.27	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	188,758.00	1,336,975.00	1,336,975.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	24,714.27	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	164,043.73	1,336,975.00	1,336,975.00
Direct Costs	5,520,432.00	4,372,215.00	4,372,215.00
Rate for 2016-2017 **	2.97*	30.58*	30.58**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 73911
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*** Final ***

Saginaw Learn to Earn Academy
1000 TUSCOLA ST
SAGINAW, MI 48607

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	143,066.00	362,775.00	362,775.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	143,066.00	362,775.00	362,775.00
2012-2013 Direct Costs	834,463.00	614,754.00	614,754.00
2014-2015 Rate	17.14*	59.01*	59.01**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	985,023.00	704,678.00	704,678.00
Indirect costs based on rate ** multiplied by actual direct costs	147,753.45	105,701.70	176,169.50
2014-2015 Actual Indirect Costs	226,134.00	506,479.00	506,479.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	226,134.00	506,479.00	506,479.00
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	226,134.00	506,479.00	506,479.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	226,134.00	506,479.00	506,479.00
Direct Costs	985,023.00	704,678.00	704,678.00
Rate for 2016-2017 **	22.96*	71.87*	71.87**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 73912
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*** Final ***

International Academy of Saginaw
1944 IOWA AVE
SAGINAW, MI 48601

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	25,014.75	517,692.65	517,692.65
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	25,014.75	517,692.65	517,692.65
2012-2013 Direct Costs	2,804,351.03	2,311,673.13	2,311,673.13
2014-2015 Rate	0.89*	22.39*	22.39**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,369,337.44	1,921,870.98	1,921,870.98
Indirect costs based on rate ** multiplied by actual direct costs	21,087.10	288,280.65	430,306.91
2014-2015 Actual Indirect Costs	178,162.08	625,628.54	625,628.54
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	178,162.08	625,628.54	625,628.54
Over/(Under) Recovery	-157,074.98	0.00	-195,321.63

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	178,162.08	625,628.54	625,628.54
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-157,074.98	0.00	-195,321.63
Total Projected Indirect 2016-2017 (Numerator)	335,237.06	625,628.54	820,950.17
Direct Costs	2,369,337.44	1,921,870.98	1,921,870.98
Rate for 2016-2017 **	14.15*	32.55*	42.72**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 74000
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*** Final ***

St. Clair County RESA
P.O. Box 1500
Marysville, MI 48040

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	4,463,477.82	6,164,484.56	6,164,484.56
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	4,463,477.82	6,164,484.56	6,164,484.56
2012-2013 Direct Costs	20,201,011.39	18,500,004.65	18,500,004.65
2014-2015 Rate	22.10*	33.32*	33.32**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	23,965,249.21	22,199,503.17	22,199,503.17
Indirect costs based on rate ** multiplied by actual direct costs	3,594,787.38	3,329,925.48	5,549,875.79
2014-2015 Actual Indirect Costs	5,353,777.02	7,119,523.06	7,119,523.06
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	5,353,777.02	7,119,523.06	7,119,523.06
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	5,353,777.02	7,119,523.06	7,119,523.06
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	5,353,777.02	7,119,523.06	7,119,523.06
Direct Costs	23,965,249.21	22,199,503.17	22,199,503.17
Rate for 2016-2017 **	22.34*	32.07*	32.07**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 74010
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*** Final ***

Port Huron Area School District
2720 Riverside Drive
Port Huron, MI 48060

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	2,291,725.58	9,301,353.59	9,301,353.59
2012-2013 Fixed Carry Forward	-206,224.96	-746,663.82	-746,801.48
Total Indirect Costs	2,497,950.54	10,048,017.41	10,048,155.07
2012-2013 Direct Costs	87,223,508.43	80,213,880.42	80,213,880.42
2014-2015 Rate	2.86*	12.53*	12.53**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	82,188,120.81	74,727,029.29	74,727,029.29
Indirect costs based on rate ** multiplied by actual direct costs	2,350,580.26	9,363,296.77	9,363,296.77
2014-2015 Actual Indirect Costs	2,882,889.76	10,343,981.28	10,343,981.28
2012-2013 Fixed Carry Forward	-206,224.96	-746,663.82	-746,801.48
Total Indirect Costs	3,089,114.72	11,090,645.10	11,090,782.76
Over/(Under) Recovery	-738,534.46	-1,727,348.33	-1,727,485.99

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	2,882,889.76	10,343,981.28	10,343,981.28
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-738,534.46	-1,727,348.33	-1,727,485.99
Total Projected Indirect 2016-2017 (Numerator)	3,621,424.22	12,071,329.61	12,071,467.27
Direct Costs	82,188,120.81	74,727,029.29	74,727,029.29
Rate for 2016-2017 **	4.41*	16.15*	16.15**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 74030
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*** Final ***

Algonac Community School District
5200 Taft Road
ALGONAC, MI 48001

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	253,767.10	2,207,615.07	2,207,615.07
2012-2013 Fixed Carry Forward	37,739.41	0.00	448,964.04
Total Indirect Costs	216,027.69	2,207,615.07	1,758,651.03
2012-2013 Direct Costs	17,543,115.85	15,589,267.88	15,589,267.88
2014-2015 Rate	1.23*	14.16*	11.28**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	16,506,819.25	14,706,922.03	14,706,922.03
Indirect costs based on rate ** multiplied by actual direct costs	203,033.88	2,082,500.16	1,658,940.80
2014-2015 Actual Indirect Costs	225,250.91	2,025,148.13	2,025,148.13
2012-2013 Fixed Carry Forward	37,739.41	0.00	448,964.04
Total Indirect Costs	187,511.50	2,025,148.13	1,576,184.09
Over/(Under) Recovery	15,522.38	57,352.03	82,756.71

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	225,250.91	2,025,148.13	2,025,148.13
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	15,522.38	57,352.03	82,756.71
Total Projected Indirect 2016-2017 (Numerator)	209,728.53	1,967,796.10	1,942,391.42
Direct Costs	16,506,819.25	14,706,922.03	14,706,922.03
Rate for 2016-2017 **	1.27*	13.38*	13.21**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 74040
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*** Final ***

Capac Community Schools
403 NORTH GLASSFORD ST
CAPAC, MI 48014

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	349,215.00	1,438,912.12	1,438,912.12
2012-2013 Fixed Carry Forward	-69,424.88	-94,608.65	-94,470.43
Total Indirect Costs	418,639.88	1,533,520.77	1,533,382.55
2012-2013 Direct Costs	11,411,849.95	10,322,152.83	10,322,152.83
2014-2015 Rate	3.67*	14.86*	14.86**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	10,227,211.23	9,120,708.46	9,120,708.46
Indirect costs based on rate ** multiplied by actual direct costs	375,338.65	1,355,337.28	1,355,337.28
2014-2015 Actual Indirect Costs	391,939.00	1,498,441.77	1,498,441.77
2012-2013 Fixed Carry Forward	-69,424.88	-94,608.65	-94,470.43
Total Indirect Costs	461,363.88	1,593,050.42	1,592,912.20
Over/(Under) Recovery	-86,025.23	-237,713.14	-237,574.92

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	391,939.00	1,498,441.77	1,498,441.77
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-86,025.23	-237,713.14	-237,574.92
Total Projected Indirect 2016-2017 (Numerator)	477,964.23	1,736,154.91	1,736,016.69
Direct Costs	10,227,211.23	9,120,708.46	9,120,708.46
Rate for 2016-2017 **	4.67*	19.04*	19.03**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 74050
Form R0418

*** Final ***

East China School District
1585 MEISNER RD
EAST CHINA, MI 48054

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,468,360.49	4,956,450.69	4,956,450.69
2012-2013 Fixed Carry Forward	5,274.61	240,691.17	303,851.86
Total Indirect Costs	1,463,085.88	4,715,759.52	4,652,598.83
2012-2013 Direct Costs	40,504,770.10	37,016,679.90	37,016,679.90
2014-2015 Rate	3.61*	12.74*	12.57**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	39,511,974.97	36,035,374.86	36,035,374.86
Indirect costs based on rate ** multiplied by actual direct costs	1,426,382.30	4,590,906.76	4,529,646.62
2014-2015 Actual Indirect Costs	1,398,841.14	4,875,441.25	4,875,441.25
2012-2013 Fixed Carry Forward	5,274.61	240,691.17	303,851.86
Total Indirect Costs	1,393,566.53	4,634,750.08	4,571,589.39
Over/(Under) Recovery	32,815.77	-43,843.32	-41,942.77

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,398,841.14	4,875,441.25	4,875,441.25
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	32,815.77	-43,843.32	-41,942.77
Total Projected Indirect 2016-2017 (Numerator)	1,366,025.37	4,919,284.57	4,917,384.02
Direct Costs	39,511,974.97	36,035,374.86	36,035,374.86
Rate for 2016-2017 **	3.46*	13.65*	13.65**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 74100
Form R0418

*** Final ***

Marysville Public Schools
495 East Huron Blvd.
MARYSVILLE, MI 48040

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	545,350.52	2,772,883.42	2,772,883.42
2012-2013 Fixed Carry Forward	-29,123.84	-170,630.99	-162,393.91
Total Indirect Costs	574,474.36	2,943,514.41	2,935,277.33
2012-2013 Direct Costs	20,935,314.59	18,707,781.69	18,707,781.69
2014-2015 Rate	2.74*	15.73*	15.69**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	23,325,194.28	21,018,913.26	21,018,913.26
Indirect costs based on rate ** multiplied by actual direct costs	639,110.32	3,152,836.99	3,297,867.49
2014-2015 Actual Indirect Costs	598,988.48	2,905,269.50	2,905,269.50
2012-2013 Fixed Carry Forward	-29,123.84	-170,630.99	-162,393.91
Total Indirect Costs	628,112.32	3,075,900.49	3,067,663.41
Over/(Under) Recovery	10,998.00	0.00	230,204.08

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	598,988.48	2,905,269.50	2,905,269.50
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	10,998.00	0.00	230,204.08
Total Projected Indirect 2016-2017 (Numerator)	587,990.48	2,905,269.50	2,675,065.42
Direct Costs	23,325,194.28	21,018,913.26	21,018,913.26
Rate for 2016-2017 **	2.52*	13.82*	12.73**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 74120
Form R0418

*** Final ***

Memphis Community Schools
P.O. Box 201
Memphis, MI 48041

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	325,854.95	922,123.80	922,123.80
2012-2013 Fixed Carry Forward	-68,418.94	-41,933.11	-42,554.86
Total Indirect Costs	394,273.89	964,056.91	964,678.66
2012-2013 Direct Costs	7,947,432.51	7,351,163.66	7,351,163.66
2014-2015 Rate	4.96*	13.11*	13.12**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	8,022,645.16	7,463,980.47	7,463,980.47
Indirect costs based on rate ** multiplied by actual direct costs	397,923.20	978,527.84	979,274.24
2014-2015 Actual Indirect Costs	306,628.28	865,292.97	865,292.97
2012-2013 Fixed Carry Forward	-68,418.94	-41,933.11	-42,554.86
Total Indirect Costs	375,047.22	907,226.08	907,847.83
Over/(Under) Recovery	22,875.98	71,301.76	71,426.41

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	306,628.28	865,292.97	865,292.97
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	22,875.98	71,301.76	71,426.41
Total Projected Indirect 2016-2017 (Numerator)	283,752.30	793,991.21	793,866.56
Direct Costs	8,022,645.16	7,463,980.47	7,463,980.47
Rate for 2016-2017 **	3.54*	10.64*	10.64**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 74130
Form R0418

*** Final ***

Yale Public Schools
198 SCHOOL DR
YALE, MI 48097

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	593,556.40	2,417,115.24	2,417,115.24
2012-2013 Fixed Carry Forward	3,055.45	0.00	74,851.90
Total Indirect Costs	590,500.95	2,417,115.24	2,342,263.34
2012-2013 Direct Costs	17,346,912.47	15,523,353.63	15,523,353.63
2014-2015 Rate	3.40*	15.57*	15.09**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	18,167,900.08	16,438,997.20	16,438,997.20
Indirect costs based on rate ** multiplied by actual direct costs	617,708.60	2,465,849.58	2,480,644.68
2014-2015 Actual Indirect Costs	610,193.46	2,339,096.34	2,339,096.34
2012-2013 Fixed Carry Forward	3,055.45	0.00	74,851.90
Total Indirect Costs	607,138.01	2,339,096.34	2,264,244.44
Over/(Under) Recovery	10,570.59	0.00	216,400.24

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	610,193.46	2,339,096.34	2,339,096.34
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	10,570.59	0.00	216,400.24
Total Projected Indirect 2016-2017 (Numerator)	599,622.87	2,339,096.34	2,122,696.10
Direct Costs	18,167,900.08	16,438,997.20	16,438,997.20
Rate for 2016-2017 **	3.30*	14.23*	12.91**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 74900
Form R0418

*** Final ***

East Shore Leadership Academy
1403 7TH ST
PORT HURON, MI 48060

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	837,072.91	616,736.01	616,736.01
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	19,077.00	239,413.90	239,413.90
Total Indirect Costs	19,077.00	239,413.90	239,413.90
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	19,077.00	239,413.90	239,413.90
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	19,077.00	239,413.90	239,413.90
Direct Costs	837,072.91	616,736.01	616,736.01
Rate for 2016-2017 **	2.28*	38.82*	38.82**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 74903
Form R0418

*** Final ***

Landmark Academy
4800 LAPEER RD
KIMBALL, MI 48074

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	65,292.45	712,412.05	712,412.05
2012-2013 Fixed Carry Forward	0.00	9,179.08	28,050.44
Total Indirect Costs	65,292.45	703,232.97	684,361.61
2012-2013 Direct Costs	6,056,348.47	5,409,228.87	5,409,228.87
2014-2015 Rate	1.08*	13.00*	12.65**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,795,425.68	4,353,128.47	4,353,128.47
Indirect costs based on rate ** multiplied by actual direct costs	51,790.60	565,906.70	550,670.75
2014-2015 Actual Indirect Costs	432,384.37	874,681.58	874,681.58
2012-2013 Fixed Carry Forward	0.00	9,179.08	28,050.44
Total Indirect Costs	432,384.37	865,502.50	846,631.14
Over/(Under) Recovery	-380,593.77	-299,595.80	-295,960.39

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	432,384.37	874,681.58	874,681.58
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-380,593.77	-299,595.80	-295,960.39
Total Projected Indirect 2016-2017 (Numerator)	812,978.14	1,174,277.38	1,170,641.97
Direct Costs	4,795,425.68	4,353,128.47	4,353,128.47
Rate for 2016-2017 **	16.95*	26.98*	26.89**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 74911
Form R0418

*** Final ***

St. Clair County Intervention Academy
1170 MICHIGAN RD
PORT HURON, MI 48060

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	108,045.82	136,024.94	136,024.94
2012-2013 Fixed Carry Forward	-90,819.63	-114,631.32	-114,631.32
Total Indirect Costs	198,865.45	250,656.26	250,656.26
2012-2013 Direct Costs	596,513.97	568,534.85	568,534.85
2014-2015 Rate	33.34*	44.09*	44.09**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	569,112.45	530,195.03	530,195.03
Indirect costs based on rate ** multiplied by actual direct costs	85,366.87	79,529.25	132,548.76
2014-2015 Actual Indirect Costs	112,949.10	151,866.52	151,866.52
2012-2013 Fixed Carry Forward	-90,819.63	-114,631.32	-114,631.32
Total Indirect Costs	203,768.73	266,497.84	266,497.84
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	112,949.10	151,866.52	151,866.52
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	112,949.10	151,866.52	151,866.52
Direct Costs	569,112.45	530,195.03	530,195.03
Rate for 2016-2017 **	19.85*	28.64*	28.64**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 74912
Form R0418

*** Final ***

Virtual Learning Academy of St. Clair County
499 Range Road
Marysville, MI 48040

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	124,726.07	230,437.35	230,437.35
2012-2013 Fixed Carry Forward	-57,974.51	-128,219.75	-128,219.75
Total Indirect Costs	182,700.58	358,657.10	358,657.10
2012-2013 Direct Costs	1,017,554.27	911,842.99	911,842.99
2014-2015 Rate	17.95*	39.33*	39.33**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,438,130.10	1,312,817.36	1,312,817.36
Indirect costs based on rate ** multiplied by actual direct costs	215,719.52	196,922.60	328,204.34
2014-2015 Actual Indirect Costs	175,718.58	301,031.32	301,031.32
2012-2013 Fixed Carry Forward	-57,974.51	-128,219.75	-128,219.75
Total Indirect Costs	233,693.09	429,251.07	429,251.07
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	175,718.58	301,031.32	301,031.32
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	175,718.58	301,031.32	301,031.32
Direct Costs	1,438,130.10	1,312,817.36	1,312,817.36
Rate for 2016-2017 **	12.22*	22.93*	22.93**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 74914
Form R0418

*** Final ***

Blue Water Middle College
323 Erie Street
Port Huron, MI 48060

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	7,714.73	12,519.73	12,519.73
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	7,714.73	12,519.73	12,519.73
2012-2013 Direct Costs	2,015,194.57	2,010,389.57	2,010,389.57
2014-2015 Rate	0.38*	0.62*	0.62**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,470,928.14	2,465,889.14	2,465,889.14
Indirect costs based on rate ** multiplied by actual direct costs	9,389.53	15,288.51	15,288.51
2014-2015 Actual Indirect Costs	70,724.45	75,763.45	75,763.45
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	70,724.45	75,763.45	75,763.45
Over/(Under) Recovery	-61,334.92	-60,474.94	-60,474.94

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	70,724.45	75,763.45	75,763.45
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-61,334.92	-60,474.94	-60,474.94
Total Projected Indirect 2016-2017 (Numerator)	132,059.37	136,238.39	136,238.39
Direct Costs	2,470,928.14	2,465,889.14	2,465,889.14
Rate for 2016-2017 **	5.34*	5.52*	5.52**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 75000
Form R0418

*** Final ***

St. Joseph County ISD
62445 Shimmel Road
Centreville, MI 49032

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,342,702.76	1,757,172.21	1,757,172.21
2012-2013 Fixed Carry Forward	-330,909.66	-377,232.96	-377,232.96
Total Indirect Costs	1,673,612.42	2,134,405.17	2,134,405.17
2012-2013 Direct Costs	11,973,138.48	11,558,669.03	11,558,669.03
2014-2015 Rate	13.98*	18.47*	18.47**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	13,153,644.06	12,680,572.28	12,680,572.28
Indirect costs based on rate ** multiplied by actual direct costs	1,838,879.44	1,902,085.84	2,342,101.70
2014-2015 Actual Indirect Costs	1,952,470.25	2,425,542.03	2,425,542.03
2012-2013 Fixed Carry Forward	-330,909.66	-377,232.96	-377,232.96
Total Indirect Costs	2,283,379.91	2,802,774.99	2,802,774.99
Over/(Under) Recovery	-444,500.47	0.00	-460,673.29

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,952,470.25	2,425,542.03	2,425,542.03
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-444,500.47	0.00	-460,673.29
Total Projected Indirect 2016-2017 (Numerator)	2,396,970.72	2,425,542.03	2,886,215.32
Direct Costs	13,153,644.06	12,680,572.28	12,680,572.28
Rate for 2016-2017 **	18.22*	19.13*	22.76**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 75010
Form R0418

*** Final ***

Sturgis Public Schools
107 WEST WEST ST
STURGIS, MI 49091

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,031,201.14	3,843,466.36	3,843,466.36
2012-2013 Fixed Carry Forward	-11,790.20	-190,244.52	-224,397.26
Total Indirect Costs	1,042,991.34	4,033,710.88	4,067,863.62
2012-2013 Direct Costs	27,264,888.01	24,452,622.79	24,452,622.79
2014-2015 Rate	3.83*	16.50*	16.64**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	28,344,491.73	26,287,504.85	26,287,504.85
Indirect costs based on rate ** multiplied by actual direct costs	1,085,594.03	3,943,125.73	4,374,240.81
2014-2015 Actual Indirect Costs	1,366,750.16	4,012,437.49	4,012,437.49
2012-2013 Fixed Carry Forward	-11,790.20	-190,244.52	-224,397.26
Total Indirect Costs	1,378,540.36	4,202,682.01	4,236,834.75
Over/(Under) Recovery	-292,946.33	0.00	137,406.06

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,366,750.16	4,012,437.49	4,012,437.49
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-292,946.33	0.00	137,406.06
Total Projected Indirect 2016-2017 (Numerator)	1,659,696.49	4,012,437.49	3,875,031.43
Direct Costs	28,344,491.73	26,287,504.85	26,287,504.85
Rate for 2016-2017 **	5.86*	15.26*	14.74**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 75020
Form R0418

*** Final ***

Burr Oak Community School District
P.O. Box 337
Burr Oak, MI 49030

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	202,354.32	479,174.05	479,174.05
2012-2013 Fixed Carry Forward	2,470.61	0.00	-19,125.63
Total Indirect Costs	199,883.71	479,174.05	498,299.68
2012-2013 Direct Costs	2,327,332.51	2,050,512.78	2,050,512.78
2014-2015 Rate	8.59*	23.37*	24.30**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,407,499.03	2,138,689.78	2,138,689.78
Indirect costs based on rate ** multiplied by actual direct costs	206,804.17	320,803.47	519,701.62
2014-2015 Actual Indirect Costs	183,561.55	452,370.80	452,370.80
2012-2013 Fixed Carry Forward	2,470.61	0.00	-19,125.63
Total Indirect Costs	181,090.94	452,370.80	471,496.43
Over/(Under) Recovery	25,713.23	0.00	48,205.19

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	183,561.55	452,370.80	452,370.80
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	25,713.23	0.00	48,205.19
Total Projected Indirect 2016-2017 (Numerator)	157,848.32	452,370.80	404,165.61
Direct Costs	2,407,499.03	2,138,689.78	2,138,689.78
Rate for 2016-2017 **	6.56*	21.15*	18.90**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 75030
Form R0418

*** Final ***

Centreville Public Schools
P.O. Box 158
Centreville, MI 49032

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	331,564.97	1,122,237.93	1,122,237.93
2012-2013 Fixed Carry Forward	-24,751.14	-215,002.00	-207,711.34
Total Indirect Costs	356,316.11	1,337,239.93	1,329,949.27
2012-2013 Direct Costs	7,561,090.37	6,770,417.41	6,770,417.41
2014-2015 Rate	4.71*	19.75*	19.64**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,908,074.10	6,155,908.98	6,155,908.98
Indirect costs based on rate ** multiplied by actual direct costs	325,370.29	923,386.35	1,209,020.52
2014-2015 Actual Indirect Costs	287,679.09	1,039,844.21	1,039,844.21
2012-2013 Fixed Carry Forward	-24,751.14	-215,002.00	-207,711.34
Total Indirect Costs	312,430.23	1,254,846.21	1,247,555.55
Over/(Under) Recovery	12,940.06	0.00	-38,535.03

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	287,679.09	1,039,844.21	1,039,844.21
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	12,940.06	0.00	-38,535.03
Total Projected Indirect 2016-2017 (Numerator)	274,739.03	1,039,844.21	1,078,379.24
Direct Costs	6,908,074.10	6,155,908.98	6,155,908.98
Rate for 2016-2017 **	3.98*	16.89*	17.52**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 75040
Form R0418

*** Final ***

Colon Community School District
400 DALLAS ST
COLON, MI 49040

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	253,984.98	756,960.88	756,960.88
2012-2013 Fixed Carry Forward	2,613.86	-45,151.21	-52,680.60
Total Indirect Costs	251,371.12	802,112.09	809,641.48
2012-2013 Direct Costs	5,664,757.40	5,161,781.50	5,161,781.50
2014-2015 Rate	4.44*	15.54*	15.69**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,395,328.23	4,926,722.26	4,926,722.26
Indirect costs based on rate ** multiplied by actual direct costs	239,552.57	739,008.34	773,002.72
2014-2015 Actual Indirect Costs	236,603.16	705,209.13	705,209.13
2012-2013 Fixed Carry Forward	2,613.86	-45,151.21	-52,680.60
Total Indirect Costs	233,989.30	750,360.34	757,889.73
Over/(Under) Recovery	5,563.27	0.00	15,112.99

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	236,603.16	705,209.13	705,209.13
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	5,563.27	0.00	15,112.99
Total Projected Indirect 2016-2017 (Numerator)	231,039.89	705,209.13	690,096.14
Direct Costs	5,395,328.23	4,926,722.26	4,926,722.26
Rate for 2016-2017 **	4.28*	14.31*	14.01**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 75050
Form R0418

*** Final ***

Constantine Public School District
1 FALCON DR
CONSTANTINE, MI 49042

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	492,666.50	1,635,984.08	1,635,984.08
2012-2013 Fixed Carry Forward	-136,718.57	-174,480.76	-173,618.96
Total Indirect Costs	629,385.07	1,810,464.84	1,809,603.04
2012-2013 Direct Costs	11,610,324.36	10,467,006.78	10,467,006.78
2014-2015 Rate	5.42*	17.30*	17.29**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	11,960,102.02	10,812,221.47	10,812,221.47
Indirect costs based on rate ** multiplied by actual direct costs	648,237.53	1,621,833.22	1,869,433.09
2014-2015 Actual Indirect Costs	427,180.85	1,575,061.40	1,575,061.40
2012-2013 Fixed Carry Forward	-136,718.57	-174,480.76	-173,618.96
Total Indirect Costs	563,899.42	1,749,542.16	1,748,680.36
Over/(Under) Recovery	84,338.11	0.00	120,752.73

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	427,180.85	1,575,061.40	1,575,061.40
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	84,338.11	0.00	120,752.73
Total Projected Indirect 2016-2017 (Numerator)	342,842.74	1,575,061.40	1,454,308.67
Direct Costs	11,960,102.02	10,812,221.47	10,812,221.47
Rate for 2016-2017 **	2.87*	14.57*	13.45**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 75060
Form R0418

*** Final ***

Mendon Community School District
148 KIRBY RD
MENDON, MI 49072

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	219,704.45	946,459.85	946,459.85
2012-2013 Fixed Carry Forward	35,208.74	0.00	-70,791.73
Total Indirect Costs	184,495.71	946,459.85	1,017,251.58
2012-2013 Direct Costs	5,432,037.40	4,705,282.00	4,705,282.00
2014-2015 Rate	3.40*	20.11*	21.62**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,459,750.06	4,730,889.12	4,730,889.12
Indirect costs based on rate ** multiplied by actual direct costs	185,631.50	709,633.37	1,022,818.23
2014-2015 Actual Indirect Costs	212,283.83	941,144.77	941,144.77
2012-2013 Fixed Carry Forward	35,208.74	0.00	-70,791.73
Total Indirect Costs	177,075.09	941,144.77	1,011,936.50
Over/(Under) Recovery	8,556.41	0.00	10,881.73

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	212,283.83	941,144.77	941,144.77
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	8,556.41	0.00	10,881.73
Total Projected Indirect 2016-2017 (Numerator)	203,727.42	941,144.77	930,263.04
Direct Costs	5,459,750.06	4,730,889.12	4,730,889.12
Rate for 2016-2017 **	3.73*	19.89*	19.66**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 75070
Form R0418

*** Final ***

White Pigeon Community Schools
410 PRAIRIE AVE
WHITE PIGEON, MI 49099

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	208,699.05	729,466.62	729,466.62
2012-2013 Fixed Carry Forward	-21,702.12	-17,658.04	-17,658.04
Total Indirect Costs	230,401.17	747,124.66	747,124.66
2012-2013 Direct Costs	6,630,712.43	6,109,944.86	6,109,944.86
2014-2015 Rate	3.47*	12.23*	12.23**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,538,972.10	5,996,183.97	5,996,183.97
Indirect costs based on rate ** multiplied by actual direct costs	226,902.33	733,333.30	733,333.30
2014-2015 Actual Indirect Costs	197,683.46	740,471.59	740,471.59
2012-2013 Fixed Carry Forward	-21,702.12	-17,658.04	-17,658.04
Total Indirect Costs	219,385.58	758,129.63	758,129.63
Over/(Under) Recovery	7,516.75	-24,796.33	-24,796.33

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	197,683.46	740,471.59	740,471.59
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	7,516.75	-24,796.33	-24,796.33
Total Projected Indirect 2016-2017 (Numerator)	190,166.71	765,267.92	765,267.92
Direct Costs	6,538,972.10	5,996,183.97	5,996,183.97
Rate for 2016-2017 **	2.91*	12.76*	12.76**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 75080
Form R0418

*** Final ***

Three Rivers Community Schools
851 6TH AVENUE RD
THREE RIVERS, MI 49093

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,325,090.45	3,613,690.87	3,613,690.87
2012-2013 Fixed Carry Forward	-346,210.04	0.00	-419,239.36
Total Indirect Costs	1,671,300.49	3,613,690.87	4,032,930.23
2012-2013 Direct Costs	22,435,512.47	20,146,912.05	20,146,912.05
2014-2015 Rate	7.45*	17.94*	20.02**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	22,880,779.74	20,678,259.99	20,678,259.99
Indirect costs based on rate ** multiplied by actual direct costs	1,704,618.09	3,101,739.00	4,139,787.65
2014-2015 Actual Indirect Costs	1,110,826.19	3,313,345.94	3,313,345.94
2012-2013 Fixed Carry Forward	-346,210.04	0.00	-419,239.36
Total Indirect Costs	1,457,036.23	3,313,345.94	3,732,585.30
Over/(Under) Recovery	247,581.86	0.00	407,202.35

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,110,826.19	3,313,345.94	3,313,345.94
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	247,581.86	0.00	407,202.35
Total Projected Indirect 2016-2017 (Numerator)	863,244.33	3,313,345.94	2,906,143.59
Direct Costs	22,880,779.74	20,678,259.99	20,678,259.99
Rate for 2016-2017 **	3.77*	16.02*	14.05**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 75100
Form R0418

*** Final ***

Nottawa Community School
26438 M 86
STURGIS, MI 49091

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	19,164.50	102,646.19	102,646.19
2012-2013 Fixed Carry Forward	1,867.07	61,974.87	61,997.10
Total Indirect Costs	17,297.43	40,671.32	40,649.09
2012-2013 Direct Costs	1,211,941.20	1,128,459.51	1,128,459.51
2014-2015 Rate	1.43*	3.60*	3.60**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,135,498.00	1,056,108.49	1,056,108.49
Indirect costs based on rate ** multiplied by actual direct costs	16,237.62	38,019.91	38,019.91
2014-2015 Actual Indirect Costs	15,229.50	94,619.01	94,619.01
2012-2013 Fixed Carry Forward	1,867.07	61,974.87	61,997.10
Total Indirect Costs	13,362.43	32,644.14	32,621.91
Over/(Under) Recovery	2,875.19	5,375.77	5,398.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	15,229.50	94,619.01	94,619.01
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	2,875.19	5,375.77	5,398.00
Total Projected Indirect 2016-2017 (Numerator)	12,354.31	89,243.24	89,221.01
Direct Costs	1,135,498.00	1,056,108.49	1,056,108.49
Rate for 2016-2017 **	1.09*	8.45*	8.45**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 76000
Form R0418

*** Final ***

Sanilac ISD
175 EAST AITKEN RD
PECK, MI 48466

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	369,991.04	818,538.14	818,538.14
2012-2013 Fixed Carry Forward	86,540.14	67,830.83	67,731.95
Total Indirect Costs	283,450.90	750,707.31	750,806.19
2012-2013 Direct Costs	7,169,344.20	6,720,797.10	6,720,797.10
2014-2015 Rate	3.95*	11.17*	11.17**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	7,642,689.86	7,179,415.21	7,179,415.21
Indirect costs based on rate ** multiplied by actual direct costs	301,886.25	801,940.68	801,940.68
2014-2015 Actual Indirect Costs	406,863.78	870,138.43	870,138.43
2012-2013 Fixed Carry Forward	86,540.14	67,830.83	67,731.95
Total Indirect Costs	320,323.64	802,307.60	802,406.48
Over/(Under) Recovery	-18,437.39	-366.92	-465.80

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	406,863.78	870,138.43	870,138.43
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-18,437.39	-366.92	-465.80
Total Projected Indirect 2016-2017 (Numerator)	425,301.17	870,505.35	870,604.23
Direct Costs	7,642,689.86	7,179,415.21	7,179,415.21
Rate for 2016-2017 **	5.56*	12.13*	12.13**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 76060
Form R0418

*** Final ***

Brown City Community Schools
4349 Second St., PO Box 160
Brown City, MI 48416

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	224,481.78	980,130.77	980,130.77
2012-2013 Fixed Carry Forward	-23,551.50	9,935.49	11,718.07
Total Indirect Costs	248,033.28	970,195.28	968,412.70
2012-2013 Direct Costs	7,616,815.06	6,861,166.07	6,861,166.07
2014-2015 Rate	3.26*	14.14*	14.11**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	7,670,307.99	6,950,533.74	6,950,533.74
Indirect costs based on rate ** multiplied by actual direct costs	250,052.04	982,805.47	980,720.31
2014-2015 Actual Indirect Costs	245,648.31	965,422.56	965,422.56
2012-2013 Fixed Carry Forward	-23,551.50	9,935.49	11,718.07
Total Indirect Costs	269,199.81	955,487.07	953,704.49
Over/(Under) Recovery	-19,147.77	27,318.40	27,015.82

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	245,648.31	965,422.56	965,422.56
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-19,147.77	27,318.40	27,015.82
Total Projected Indirect 2016-2017 (Numerator)	264,796.08	938,104.16	938,406.74
Direct Costs	7,670,307.99	6,950,533.74	6,950,533.74
Rate for 2016-2017 **	3.45*	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 2016-2017 Indirect Cost Rates
School District 76070
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*** Final ***

Carsonville-Port Sanilac School District
100 NORTH GOETZE RD
CARSONVILLE, MI 48419

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	137,609.64	577,611.12	577,611.12
2012-2013 Fixed Carry Forward	-19,270.84	-13,146.32	-13,234.97
Total Indirect Costs	156,880.48	590,757.44	590,846.09
2012-2013 Direct Costs	4,737,306.31	4,297,304.83	4,297,304.83
2014-2015 Rate	3.31*	13.75*	13.75**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,199,977.55	3,756,365.84	3,756,365.84
Indirect costs based on rate ** multiplied by actual direct costs	139,019.26	516,500.30	516,500.30
2014-2015 Actual Indirect Costs	84,140.51	527,752.22	527,752.22
2012-2013 Fixed Carry Forward	-19,270.84	-13,146.32	-13,234.97
Total Indirect Costs	103,411.35	540,898.54	540,987.19
Over/(Under) Recovery	35,607.91	-24,398.24	-24,486.89

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	84,140.51	527,752.22	527,752.22
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	35,607.91	-24,398.24	-24,486.89
Total Projected Indirect 2016-2017 (Numerator)	48,532.60	552,150.46	552,239.11
Direct Costs	4,199,977.55	3,756,365.84	3,756,365.84
Rate for 2016-2017 **	1.16*	14.70*	14.70**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 76080
Form R0418

*** Final ***

Croswell-Lexington Community Schools
5407 PECK RD
CROSWELL, MI 48422

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	560,238.07	2,208,946.81	2,208,946.81
2012-2013 Fixed Carry Forward	-45,281.55	-122,445.11	-121,902.34
Total Indirect Costs	605,519.62	2,331,391.92	2,330,849.15
2012-2013 Direct Costs	17,885,637.54	16,236,928.80	16,236,928.80
2014-2015 Rate	3.39*	14.36*	14.36**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	19,167,762.75	17,325,682.04	17,325,682.04
Indirect costs based on rate ** multiplied by actual direct costs	649,787.16	2,487,967.94	2,487,967.94
2014-2015 Actual Indirect Costs	619,052.88	2,461,133.59	2,461,133.59
2012-2013 Fixed Carry Forward	-45,281.55	-122,445.11	-121,902.34
Total Indirect Costs	664,334.43	2,583,578.70	2,583,035.93
Over/(Under) Recovery	-14,547.27	-95,610.76	-95,067.99

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	619,052.88	2,461,133.59	2,461,133.59
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-14,547.27	-95,610.76	-95,067.99
Total Projected Indirect 2016-2017 (Numerator)	633,600.15	2,556,744.35	2,556,201.58
Direct Costs	19,167,762.75	17,325,682.04	17,325,682.04
Rate for 2016-2017 **	3.31*	14.76*	14.75**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 76090
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*** Final ***

Deckerville Community School District
2633 BLACK RIVER ST
DECKERVILLE, MI 48427

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	222,665.67	621,584.54	621,584.54
2012-2013 Fixed Carry Forward	-13,683.83	-1,150.23	2,167.94
Total Indirect Costs	236,349.50	622,734.77	619,416.60
2012-2013 Direct Costs	4,881,825.72	4,482,906.85	4,482,906.85
2014-2015 Rate	4.84*	13.89*	13.82**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,321,528.40	4,878,320.54	4,878,320.54
Indirect costs based on rate ** multiplied by actual direct costs	257,561.97	677,598.72	674,183.90
2014-2015 Actual Indirect Costs	194,499.32	637,707.18	637,707.18
2012-2013 Fixed Carry Forward	-13,683.83	-1,150.23	2,167.94
Total Indirect Costs	208,183.15	638,857.41	635,539.24
Over/(Under) Recovery	49,378.82	38,741.31	38,644.66

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	194,499.32	637,707.18	637,707.18
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	49,378.82	38,741.31	38,644.66
Total Projected Indirect 2016-2017 (Numerator)	145,120.50	598,965.87	599,062.52
Direct Costs	5,321,528.40	4,878,320.54	4,878,320.54
Rate for 2016-2017 **	2.73*	12.28*	12.28**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Marlette Community Schools
6230 Euclid St.
Marlette, MI 48453

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	287,243.74	924,582.45	924,582.45
2012-2013 Fixed Carry Forward	24,227.20	204,944.65	204,944.65
Total Indirect Costs	263,016.54	719,637.80	719,637.80
2012-2013 Direct Costs	8,916,379.55	8,279,040.84	8,279,040.84
2014-2015 Rate	2.95*	8.69*	8.69**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	7,800,540.20	7,170,000.11	7,170,000.11
Indirect costs based on rate ** multiplied by actual direct costs	230,115.94	623,073.01	623,073.01
2014-2015 Actual Indirect Costs	260,447.07	890,987.16	890,987.16
2012-2013 Fixed Carry Forward	24,227.20	204,944.65	204,944.65
Total Indirect Costs	236,219.87	686,042.51	686,042.51
Over/(Under) Recovery	-6,103.93	-62,969.50	-62,969.50

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	260,447.07	890,987.16	890,987.16
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-6,103.93	-62,969.50	-62,969.50
Total Projected Indirect 2016-2017 (Numerator)	266,551.00	953,956.66	953,956.66
Direct Costs	7,800,540.20	7,170,000.11	7,170,000.11
Rate for 2016-2017 **	3.42*	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 2016-2017 Indirect Cost Rates
School District 76180
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*** Final ***

Peck Community School District
222 EAST LAPEER ST
PECK, MI 48466

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	2,525.22	314,185.45	314,185.45
2012-2013 Fixed Carry Forward	1,280.31	8,007.37	8,007.37
Total Indirect Costs	1,244.91	306,178.08	306,178.08
2012-2013 Direct Costs	4,228,369.93	3,916,709.70	3,916,709.70
2014-2015 Rate	0.03*	7.82*	7.82**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,614,176.13	3,321,569.46	3,321,569.46
Indirect costs based on rate ** multiplied by actual direct costs	1,084.25	259,746.73	259,746.73
2014-2015 Actual Indirect Costs	15,028.37	307,635.04	307,635.04
2012-2013 Fixed Carry Forward	1,280.31	8,007.37	8,007.37
Total Indirect Costs	13,748.06	299,627.67	299,627.67
Over/(Under) Recovery	-12,663.81	-39,880.94	-39,880.94

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	15,028.37	307,635.04	307,635.04
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-12,663.81	-39,880.94	-39,880.94
Total Projected Indirect 2016-2017 (Numerator)	27,692.18	347,515.98	347,515.98
Direct Costs	3,614,176.13	3,321,569.46	3,321,569.46
Rate for 2016-2017 **	0.77*	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 2016-2017 Indirect Cost Rates
School District 76210
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*** Final ***

Sandusky Community School District
191 PINE TREE LN
SANDUSKY, MI 48471

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	289,589.18	1,214,371.84	1,214,371.84
2012-2013 Fixed Carry Forward	-108,481.62	0.00	9,501.30
Total Indirect Costs	398,070.80	1,214,371.84	1,204,870.54
2012-2013 Direct Costs	8,708,382.85	7,783,600.19	7,783,600.19
2014-2015 Rate	4.57*	15.60*	15.48**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	8,461,229.32	7,684,815.51	7,684,815.51
Indirect costs based on rate ** multiplied by actual direct costs	386,678.18	1,152,722.33	1,189,609.44
2014-2015 Actual Indirect Costs	255,700.73	1,032,114.54	1,032,114.54
2012-2013 Fixed Carry Forward	-108,481.62	0.00	9,501.30
Total Indirect Costs	364,182.35	1,032,114.54	1,022,613.24
Over/(Under) Recovery	22,495.83	0.00	166,996.20

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	255,700.73	1,032,114.54	1,032,114.54
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	22,495.83	0.00	166,996.20
Total Projected Indirect 2016-2017 (Numerator)	233,204.90	1,032,114.54	865,118.34
Direct Costs	8,461,229.32	7,684,815.51	7,684,815.51
Rate for 2016-2017 **	2.76*	13.43*	11.26**

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

Michigan Department of Education
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Manistique Area Schools
100 NORTH CEDAR ST
MANISTIQUE, MI 49854

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	171,391.64	1,259,629.56	1,259,629.56
2012-2013 Fixed Carry Forward	34,774.80	0.00	6,363.81
Total Indirect Costs	136,616.84	1,259,629.56	1,253,265.75
2012-2013 Direct Costs	7,829,027.82	6,740,789.90	6,740,789.90
2014-2015 Rate	1.75*	18.69*	18.59**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	8,198,136.34	7,076,470.48	7,076,470.48
Indirect costs based on rate ** multiplied by actual direct costs	143,467.39	1,061,470.57	1,315,515.86
2014-2015 Actual Indirect Costs	189,732.79	1,311,398.65	1,311,398.65
2012-2013 Fixed Carry Forward	34,774.80	0.00	6,363.81
Total Indirect Costs	154,957.99	1,311,398.65	1,305,034.84
Over/(Under) Recovery	-11,490.60	0.00	10,481.02

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	189,732.79	1,311,398.65	1,311,398.65
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-11,490.60	0.00	10,481.02
Total Projected Indirect 2016-2017 (Numerator)	201,223.39	1,311,398.65	1,300,917.63
Direct Costs	8,198,136.34	7,076,470.48	7,076,470.48
Rate for 2016-2017 **	2.45*	18.53*	18.38**

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

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Shiawassee Regional ESD
1025 NORTH SHIAWASSEE ST
CORUNNA, MI 48817

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,436,415.63	2,006,331.61	2,006,331.61
2012-2013 Fixed Carry Forward	-33,214.28	-129,918.17	-129,918.17
Total Indirect Costs	1,469,629.91	2,136,249.78	2,136,249.78
2012-2013 Direct Costs	17,892,570.71	17,322,654.73	17,322,654.73
2014-2015 Rate	8.21*	12.33*	12.33**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	18,833,237.81	18,257,716.98	18,257,716.98
Indirect costs based on rate ** multiplied by actual direct costs	1,546,208.82	2,251,176.50	2,251,176.50
2014-2015 Actual Indirect Costs	1,922,682.53	2,498,203.36	2,498,203.36
2012-2013 Fixed Carry Forward	-33,214.28	-129,918.17	-129,918.17
Total Indirect Costs	1,955,896.81	2,628,121.53	2,628,121.53
Over/(Under) Recovery	-409,687.99	-376,945.03	-376,945.03

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,922,682.53	2,498,203.36	2,498,203.36
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-409,687.99	-376,945.03	-376,945.03
Total Projected Indirect 2016-2017 (Numerator)	2,332,370.52	2,875,148.39	2,875,148.39
Direct Costs	18,833,237.81	18,257,716.98	18,257,716.98
Rate for 2016-2017 **	12.38*	15.75*	15.75**

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

Michigan Department of Education
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Byron Area Schools
312 WEST MAPLE ST
BYRON, MI 48418

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	169,441.86	1,007,657.62	1,007,657.62
2012-2013 Fixed Carry Forward	-431.51	-13,069.24	-13,109.88
Total Indirect Costs	169,873.37	1,020,726.86	1,020,767.50
2012-2013 Direct Costs	9,243,265.81	8,405,050.05	8,405,050.05
2014-2015 Rate	1.84*	12.14*	12.14**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	10,155,786.16	7,874,351.62	7,874,351.62
Indirect costs based on rate ** multiplied by actual direct costs	186,866.47	955,946.29	955,946.29
2014-2015 Actual Indirect Costs	187,944.94	2,469,379.48	2,469,379.48
2012-2013 Fixed Carry Forward	-431.51	-13,069.24	-13,109.88
Total Indirect Costs	188,376.45	2,482,448.72	2,482,489.36
Over/(Under) Recovery	-1,509.98	-1,526,502.43	-1,526,543.07

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	187,944.94	2,469,379.48	2,469,379.48
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-1,509.98	-1,526,502.43	-1,526,543.07
Total Projected Indirect 2016-2017 (Numerator)	189,454.92	3,995,881.91	3,995,922.55
Direct Costs	10,155,786.16	7,874,351.62	7,874,351.62
Rate for 2016-2017 **	1.87*	50.75*	50.75**

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

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Durand Area Schools
310 NORTH SAGINAW ST
DURAND, MI 48429

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	449,379.70	1,525,877.41	1,525,877.41
2012-2013 Fixed Carry Forward	42,973.43	66,807.65	70,901.36
Total Indirect Costs	406,406.27	1,459,069.76	1,454,976.05
2012-2013 Direct Costs	13,548,581.21	12,472,083.50	12,472,083.50
2014-2015 Rate	3.00*	11.70*	11.67**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	12,727,610.26	11,613,518.33	11,613,518.33
Indirect costs based on rate ** multiplied by actual direct costs	381,828.31	1,358,781.64	1,355,297.59
2014-2015 Actual Indirect Costs	485,231.22	1,599,323.15	1,599,323.15
2012-2013 Fixed Carry Forward	42,973.43	66,807.65	70,901.36
Total Indirect Costs	442,257.79	1,532,515.50	1,528,421.79
Over/(Under) Recovery	-60,429.48	-173,733.86	-173,124.20

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	485,231.22	1,599,323.15	1,599,323.15
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-60,429.48	-173,733.86	-173,124.20
Total Projected Indirect 2016-2017 (Numerator)	545,660.70	1,773,057.01	1,772,447.35
Direct Costs	12,727,610.26	11,613,518.33	11,613,518.33
Rate for 2016-2017 **	4.29*	15.27*	15.26**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Laingsburg Community Schools
205 SOUTH WOODHULL RD
LAINGSBURG, MI 48848

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	285,413.96	1,197,066.73	1,197,066.73
2012-2013 Fixed Carry Forward	55,758.68	0.00	127,179.87
Total Indirect Costs	229,655.28	1,197,066.73	1,069,886.86
2012-2013 Direct Costs	8,909,756.84	7,998,104.07	7,998,104.07
2014-2015 Rate	2.58*	14.97*	13.38**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	9,224,969.84	8,187,417.81	8,187,417.81
Indirect costs based on rate ** multiplied by actual direct costs	238,004.22	1,225,656.45	1,095,476.50
2014-2015 Actual Indirect Costs	317,686.78	1,355,238.81	1,355,238.81
2012-2013 Fixed Carry Forward	55,758.68	0.00	127,179.87
Total Indirect Costs	261,928.10	1,355,238.81	1,228,058.94
Over/(Under) Recovery	-23,923.88	-129,582.36	-132,582.44

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	317,686.78	1,355,238.81	1,355,238.81
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-23,923.88	-129,582.36	-132,582.44
Total Projected Indirect 2016-2017 (Numerator)	341,610.66	1,484,821.17	1,487,821.25
Direct Costs	9,224,969.84	8,187,417.81	8,187,417.81
Rate for 2016-2017 **	3.70*	18.14*	18.17**

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

Michigan Department of Education
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Morrice Area Schools
111 EAST MASON
MORRICE, MI 48857

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	67,389.97	550,374.01	550,374.01
2012-2013 Fixed Carry Forward	2,596.45	26,213.61	26,213.61
Total Indirect Costs	64,793.52	524,160.40	524,160.40
2012-2013 Direct Costs	5,339,987.30	4,857,003.26	4,857,003.26
2014-2015 Rate	1.21*	10.79*	10.79**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,034,399.28	4,563,884.86	4,563,884.86
Indirect costs based on rate ** multiplied by actual direct costs	60,916.23	492,443.18	492,443.18
2014-2015 Actual Indirect Costs	60,383.15	530,897.57	530,897.57
2012-2013 Fixed Carry Forward	2,596.45	26,213.61	26,213.61
Total Indirect Costs	57,786.70	504,683.96	504,683.96
Over/(Under) Recovery	3,129.53	-12,240.78	-12,240.78

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	60,383.15	530,897.57	530,897.57
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	3,129.53	-12,240.78	-12,240.78
Total Projected Indirect 2016-2017 (Numerator)	57,253.62	543,138.35	543,138.35
Direct Costs	5,034,399.28	4,563,884.86	4,563,884.86
Rate for 2016-2017 **	1.14*	11.90*	11.90**

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

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New Lothrop Area Public Schools
P.O. Box 339
New Lothrop, MI 48460

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	303,007.77	945,562.33	945,562.33
2012-2013 Fixed Carry Forward	-21,852.81	0.00	-921.47
Total Indirect Costs	324,860.58	945,562.33	946,483.80
2012-2013 Direct Costs	6,649,113.08	6,006,558.52	6,006,558.52
2014-2015 Rate	4.89*	15.74*	15.76**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	7,293,222.90	6,629,332.69	6,629,332.69
Indirect costs based on rate ** multiplied by actual direct costs	356,638.60	994,399.90	1,044,782.83
2014-2015 Actual Indirect Costs	323,673.63	987,563.84	987,563.84
2012-2013 Fixed Carry Forward	-21,852.81	0.00	-921.47
Total Indirect Costs	345,526.44	987,563.84	988,485.31
Over/(Under) Recovery	11,112.16	0.00	56,297.52

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	323,673.63	987,563.84	987,563.84
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	11,112.16	0.00	56,297.52
Total Projected Indirect 2016-2017 (Numerator)	312,561.47	987,563.84	931,266.32
Direct Costs	7,293,222.90	6,629,332.69	6,629,332.69
Rate for 2016-2017 **	4.29*	14.90*	14.05**

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

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Perry Public Schools
2665 W Britton Rd
Perry, MI 48872

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	185,602.08	1,299,518.56	1,299,518.56
2012-2013 Fixed Carry Forward	51,021.55	63,354.98	63,205.75
Total Indirect Costs	134,580.53	1,236,163.58	1,236,312.81
2012-2013 Direct Costs	11,656,402.26	10,542,485.78	10,542,485.78
2014-2015 Rate	1.15*	11.73*	11.73**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	10,695,020.34	9,539,394.63	9,539,394.63
Indirect costs based on rate ** multiplied by actual direct costs	122,992.73	1,118,970.99	1,118,970.99
2014-2015 Actual Indirect Costs	223,662.32	1,379,288.03	1,379,288.03
2012-2013 Fixed Carry Forward	51,021.55	63,354.98	63,205.75
Total Indirect Costs	172,640.77	1,315,933.05	1,316,082.28
Over/(Under) Recovery	-49,648.04	-196,962.06	-197,111.29

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	223,662.32	1,379,288.03	1,379,288.03
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-49,648.04	-196,962.06	-197,111.29
Total Projected Indirect 2016-2017 (Numerator)	273,310.36	1,576,250.09	1,576,399.32
Direct Costs	10,695,020.34	9,539,394.63	9,539,394.63
Rate for 2016-2017 **	2.56*	16.52*	16.53**

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

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Corunna Public Schools
124 NORTH SHIAWASSEE ST
CORUNNA, MI 48817

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	449,988.70	2,173,298.20	2,173,298.20
2012-2013 Fixed Carry Forward	125,629.26	232,274.06	237,458.13
Total Indirect Costs	324,359.44	1,941,024.14	1,935,840.07
2012-2013 Direct Costs	18,166,045.36	16,442,735.86	16,442,735.86
2014-2015 Rate	1.79*	11.80*	11.77**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	17,921,600.90	16,249,229.76	16,249,229.76
Indirect costs based on rate ** multiplied by actual direct costs	320,796.66	1,917,409.11	1,912,534.34
2014-2015 Actual Indirect Costs	449,736.57	2,122,107.71	2,122,107.71
2012-2013 Fixed Carry Forward	125,629.26	232,274.06	237,458.13
Total Indirect Costs	324,107.31	1,889,833.65	1,884,649.58
Over/(Under) Recovery	-3,310.65	27,575.46	27,884.76

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	449,736.57	2,122,107.71	2,122,107.71
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-3,310.65	27,575.46	27,884.76
Total Projected Indirect 2016-2017 (Numerator)	453,047.22	2,094,532.25	2,094,222.95
Direct Costs	17,921,600.90	16,249,229.76	16,249,229.76
Rate for 2016-2017 **	2.53*	12.89*	12.89**

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

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Owosso Public Schools
645 ALGER AVE
OWOSSO, MI 48867

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	713,921.48	3,318,544.23	3,318,544.23
2012-2013 Fixed Carry Forward	4,843.58	-1,892.91	-1,223.76
Total Indirect Costs	709,077.90	3,320,437.14	3,319,767.99
2012-2013 Direct Costs	27,061,893.16	24,457,270.41	24,457,270.41
2014-2015 Rate	2.62*	13.58*	13.57**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	28,330,750.62	25,596,494.17	25,596,494.17
Indirect costs based on rate ** multiplied by actual direct costs	742,265.67	3,476,003.91	3,473,444.26
2014-2015 Actual Indirect Costs	739,198.47	3,473,454.92	3,473,454.92
2012-2013 Fixed Carry Forward	4,843.58	-1,892.91	-1,223.76
Total Indirect Costs	734,354.89	3,475,347.83	3,474,678.68
Over/(Under) Recovery	7,910.78	656.08	-1,234.42

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	739,198.47	3,473,454.92	3,473,454.92
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	7,910.78	656.08	-1,234.42
Total Projected Indirect 2016-2017 (Numerator)	731,287.69	3,472,798.84	3,474,689.34
Direct Costs	28,330,750.62	25,596,494.17	25,596,494.17
Rate for 2016-2017 **	2.58*	13.57*	13.57**

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

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Tuscola ISD
1385 CLEAVER RD
CARO, MI 48723

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,141,118.97	2,109,581.77	2,109,581.77
2012-2013 Fixed Carry Forward	-129,934.08	16,934.24	16,934.24
Total Indirect Costs	1,271,053.05	2,092,647.53	2,092,647.53
2012-2013 Direct Costs	21,654,781.21	20,686,318.41	20,686,318.41
2014-2015 Rate	5.87*	10.12*	10.12**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	20,971,959.24	19,987,815.33	19,987,815.33
Indirect costs based on rate ** multiplied by actual direct costs	1,231,054.01	2,022,766.91	2,022,766.91
2014-2015 Actual Indirect Costs	1,497,562.42	2,481,706.33	2,481,706.33
2012-2013 Fixed Carry Forward	-129,934.08	16,934.24	16,934.24
Total Indirect Costs	1,627,496.50	2,464,772.09	2,464,772.09
Over/(Under) Recovery	-396,442.49	-442,005.18	-442,005.18

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,497,562.42	2,481,706.33	2,481,706.33
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-396,442.49	-442,005.18	-442,005.18
Total Projected Indirect 2016-2017 (Numerator)	1,894,004.91	2,923,711.51	2,923,711.51
Direct Costs	20,971,959.24	19,987,815.33	19,987,815.33
Rate for 2016-2017 **	9.03*	14.63*	14.63**

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

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Akron-Fairgrove Schools
P.O. Box 319
Fairgrove, MI 48733

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	84,039.88	404,667.79	404,667.79
2012-2013 Fixed Carry Forward	-23,304.81	0.00	-22,945.93
Total Indirect Costs	107,344.69	404,667.79	427,613.72
2012-2013 Direct Costs	2,589,418.67	2,268,790.76	2,268,790.76
2014-2015 Rate	4.15*	17.84*	18.85**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,765,232.01	2,463,076.48	2,463,076.48
Indirect costs based on rate ** multiplied by actual direct costs	114,757.13	369,461.47	464,289.92
2014-2015 Actual Indirect Costs	76,268.14	378,423.67	378,423.67
2012-2013 Fixed Carry Forward	-23,304.81	0.00	-22,945.93
Total Indirect Costs	99,572.95	378,423.67	401,369.60
Over/(Under) Recovery	15,184.18	0.00	62,920.32

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	76,268.14	378,423.67	378,423.67
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	15,184.18	0.00	62,920.32
Total Projected Indirect 2016-2017 (Numerator)	61,083.96	378,423.67	315,503.35
Direct Costs	2,765,232.01	2,463,076.48	2,463,076.48
Rate for 2016-2017 **	2.21*	15.36*	12.81**

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

Michigan Department of Education
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Caro Community Schools
301 NORTH HOOPER ST
CARO, MI 48723

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	234,607.68	1,533,239.68	1,533,239.68
2012-2013 Fixed Carry Forward	-893.79	-9,289.77	-9,289.77
Total Indirect Costs	235,501.47	1,542,529.45	1,542,529.45
2012-2013 Direct Costs	14,736,762.72	13,438,130.72	13,438,130.72
2014-2015 Rate	1.60*	11.48*	11.48**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	15,556,274.46	14,261,647.55	14,261,647.55
Indirect costs based on rate ** multiplied by actual direct costs	248,900.39	1,637,237.14	1,637,237.14
2014-2015 Actual Indirect Costs	307,489.19	1,602,116.10	1,602,116.10
2012-2013 Fixed Carry Forward	-893.79	-9,289.77	-9,289.77
Total Indirect Costs	308,382.98	1,611,405.87	1,611,405.87
Over/(Under) Recovery	-59,482.59	25,831.27	25,831.27

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	307,489.19	1,602,116.10	1,602,116.10
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-59,482.59	25,831.27	25,831.27
Total Projected Indirect 2016-2017 (Numerator)	366,971.78	1,576,284.83	1,576,284.83
Direct Costs	15,556,274.46	14,261,647.55	14,261,647.55
Rate for 2016-2017 **	2.36*	11.05*	11.05**

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

Michigan Department of Education
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School District 79030
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*** Final ***

Cass City Public Schools
4868 SEEGER ST
CASS CITY, MI 48726

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	338,911.42	878,001.76	878,001.76
2012-2013 Fixed Carry Forward	-925.36	137,772.69	137,772.69
Total Indirect Costs	339,836.78	740,229.07	740,229.07
2012-2013 Direct Costs	9,060,202.69	8,521,112.35	8,521,112.35
2014-2015 Rate	3.75*	8.69*	8.69**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	9,520,772.44	8,885,444.54	8,885,444.54
Indirect costs based on rate ** multiplied by actual direct costs	357,028.97	772,145.13	772,145.13
2014-2015 Actual Indirect Costs	359,333.99	994,661.89	994,661.89
2012-2013 Fixed Carry Forward	-925.36	137,772.69	137,772.69
Total Indirect Costs	360,259.35	856,889.20	856,889.20
Over/(Under) Recovery	-3,230.38	-84,744.07	-84,744.07

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	359,333.99	994,661.89	994,661.89
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-3,230.38	-84,744.07	-84,744.07
Total Projected Indirect 2016-2017 (Numerator)	362,564.37	1,079,405.96	1,079,405.96
Direct Costs	9,520,772.44	8,885,444.54	8,885,444.54
Rate for 2016-2017 **	3.81*	12.15*	12.15**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 79080
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*** Final ***

Kingston Community School District
5790 STATE ST
KINGSTON, MI 48741

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	184,040.40	724,695.74	724,695.74
2012-2013 Fixed Carry Forward	-17,951.60	0.00	44,340.20
Total Indirect Costs	201,992.00	724,695.74	680,355.54
2012-2013 Direct Costs	4,988,794.86	4,448,139.52	4,448,139.52
2014-2015 Rate	4.05*	16.29*	15.30**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,552,121.38	4,994,922.58	4,994,922.58
Indirect costs based on rate ** multiplied by actual direct costs	224,860.92	749,238.39	764,223.15
2014-2015 Actual Indirect Costs	237,618.34	794,817.14	794,817.14
2012-2013 Fixed Carry Forward	-17,951.60	0.00	44,340.20
Total Indirect Costs	255,569.94	794,817.14	750,476.94
Over/(Under) Recovery	-30,709.02	0.00	13,746.21

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	237,618.34	794,817.14	794,817.14
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-30,709.02	0.00	13,746.21
Total Projected Indirect 2016-2017 (Numerator)	268,327.36	794,817.14	781,070.93
Direct Costs	5,552,121.38	4,994,922.58	4,994,922.58
Rate for 2016-2017 **	4.83*	15.91*	15.64**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 79090
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*** Final ***

Mayville Community School District
6250 FULTON ST
MAYVILLE, MI 48744

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	146,696.44	856,696.25	856,696.25
2012-2013 Fixed Carry Forward	22,183.64	0.00	19,509.69
Total Indirect Costs	124,512.80	856,696.25	837,186.56
2012-2013 Direct Costs	6,199,243.92	5,489,244.11	5,489,244.11
2014-2015 Rate	2.01*	15.61*	15.25**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,511,550.85	5,747,269.18	5,747,269.18
Indirect costs based on rate ** multiplied by actual direct costs	130,882.17	862,090.38	876,458.55
2014-2015 Actual Indirect Costs	262,379.73	1,026,661.40	1,026,661.40
2012-2013 Fixed Carry Forward	22,183.64	0.00	19,509.69
Total Indirect Costs	240,196.09	1,026,661.40	1,007,151.71
Over/(Under) Recovery	-109,313.92	0.00	-130,693.16

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	262,379.73	1,026,661.40	1,026,661.40
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-109,313.92	0.00	-130,693.16
Total Projected Indirect 2016-2017 (Numerator)	371,693.65	1,026,661.40	1,157,354.56
Direct Costs	6,511,550.85	5,747,269.18	5,747,269.18
Rate for 2016-2017 **	5.71*	17.86*	20.14**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 79100
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*** Final ***

Millington Community Schools
8780 DEAN DR
MILLINGTON, MI 48746

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	398,059.33	1,688,545.14	1,688,545.14
2012-2013 Fixed Carry Forward	-17,495.66	0.00	151,678.33
Total Indirect Costs	415,554.99	1,688,545.14	1,536,866.81
2012-2013 Direct Costs	12,220,262.84	10,929,777.03	10,929,777.03
2014-2015 Rate	3.40*	15.45*	14.06**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	10,540,108.47	9,527,445.19	9,527,445.19
Indirect costs based on rate ** multiplied by actual direct costs	358,363.69	1,429,116.78	1,339,558.79
2014-2015 Actual Indirect Costs	439,139.75	1,451,803.03	1,451,803.03
2012-2013 Fixed Carry Forward	-17,495.66	0.00	151,678.33
Total Indirect Costs	456,635.41	1,451,803.03	1,300,124.70
Over/(Under) Recovery	-98,271.72	0.00	39,434.09

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	439,139.75	1,451,803.03	1,451,803.03
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-98,271.72	0.00	39,434.09
Total Projected Indirect 2016-2017 (Numerator)	537,411.47	1,451,803.03	1,412,368.94
Direct Costs	10,540,108.47	9,527,445.19	9,527,445.19
Rate for 2016-2017 **	5.10*	15.24*	14.82**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 79110
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*** Final ***

Reese Public Schools
P.O. Box 389
Reese, MI 48757

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	262,523.17	982,218.77	982,218.77
2012-2013 Fixed Carry Forward	-6,953.50	0.00	95,288.59
Total Indirect Costs	269,476.67	982,218.77	886,930.18
2012-2013 Direct Costs	7,030,864.41	6,566,816.29	6,566,816.29
2014-2015 Rate	3.83*	14.96*	13.51**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,985,128.39	6,471,422.05	6,471,422.05
Indirect costs based on rate ** multiplied by actual direct costs	267,530.42	968,124.74	874,289.12
2014-2015 Actual Indirect Costs	272,366.11	1,031,717.63	1,031,717.63
2012-2013 Fixed Carry Forward	-6,953.50	0.00	95,288.59
Total Indirect Costs	279,319.61	1,031,717.63	936,429.04
Over/(Under) Recovery	-11,789.19	-63,592.89	-62,139.92

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	272,366.11	1,031,717.63	1,031,717.63
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-11,789.19	-63,592.89	-62,139.92
Total Projected Indirect 2016-2017 (Numerator)	284,155.30	1,095,310.52	1,093,857.55
Direct Costs	6,985,128.39	6,471,422.05	6,471,422.05
Rate for 2016-2017 **	4.07*	16.93*	16.90**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 79145
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*** Final ***

Unionville-Sebewaing Area S.D.
2203 WILDNER RD
SEBEWAING, MI 48759

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	302,423.09	965,064.02	965,064.02
2012-2013 Fixed Carry Forward	-1,516.18	0.00	122,307.75
Total Indirect Costs	303,939.27	965,064.02	842,756.27
2012-2013 Direct Costs	6,377,559.45	5,714,918.52	5,714,918.52
2014-2015 Rate	4.77*	16.89*	14.75**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,378,141.58	5,756,970.64	5,756,970.64
Indirect costs based on rate ** multiplied by actual direct costs	304,237.35	863,545.60	849,153.17
2014-2015 Actual Indirect Costs	334,932.14	956,103.08	956,103.08
2012-2013 Fixed Carry Forward	-1,516.18	0.00	122,307.75
Total Indirect Costs	336,448.32	956,103.08	833,795.33
Over/(Under) Recovery	-32,210.97	0.00	15,357.84

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	334,932.14	956,103.08	956,103.08
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-32,210.97	0.00	15,357.84
Total Projected Indirect 2016-2017 (Numerator)	367,143.11	956,103.08	940,745.24
Direct Costs	6,378,141.58	5,756,970.64	5,756,970.64
Rate for 2016-2017 **	5.76*	16.61*	16.34**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 79150
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*** Final ***

Vassar Public Schools
220 ATHLETIC ST
VASSAR, MI 48768

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	286,275.50	1,373,059.24	1,373,059.24
2012-2013 Fixed Carry Forward	-56,788.69	-147,789.80	-147,789.80
Total Indirect Costs	343,064.19	1,520,849.04	1,520,849.04
2012-2013 Direct Costs	12,431,251.02	11,344,467.28	11,344,467.28
2014-2015 Rate	2.76*	13.41*	13.41**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	12,217,794.13	11,344,477.61	11,344,477.61
Indirect costs based on rate ** multiplied by actual direct costs	337,211.12	1,521,294.45	1,521,294.45
2014-2015 Actual Indirect Costs	299,454.42	1,172,770.94	1,172,770.94
2012-2013 Fixed Carry Forward	-56,788.69	-147,789.80	-147,789.80
Total Indirect Costs	356,243.11	1,320,560.74	1,320,560.74
Over/(Under) Recovery	-19,031.99	200,733.71	200,733.71

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	299,454.42	1,172,770.94	1,172,770.94
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-19,031.99	200,733.71	200,733.71
Total Projected Indirect 2016-2017 (Numerator)	318,486.41	972,037.23	972,037.23
Direct Costs	12,217,794.13	11,344,477.61	11,344,477.61
Rate for 2016-2017 **	2.61*	8.57*	8.57**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Van Buren ISD
490 SOUTH PAW PAW ST
LAWRENCE, MI 49064

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	2,092,726.36	3,984,457.70	3,984,457.70
2012-2013 Fixed Carry Forward	91,031.87	78,932.43	78,932.43
Total Indirect Costs	2,001,694.49	3,905,525.27	3,905,525.27
2012-2013 Direct Costs	34,937,453.47	33,045,722.13	33,045,722.13
2014-2015 Rate	5.73*	11.82*	11.82**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	39,107,936.56	36,942,203.18	36,942,203.18
Indirect costs based on rate ** multiplied by actual direct costs	2,240,884.76	4,366,568.42	4,366,568.42
2014-2015 Actual Indirect Costs	2,257,647.46	4,423,380.84	4,423,380.84
2012-2013 Fixed Carry Forward	91,031.87	78,932.43	78,932.43
Total Indirect Costs	2,166,615.59	4,344,448.41	4,344,448.41
Over/(Under) Recovery	74,269.17	22,120.01	22,120.01

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	2,257,647.46	4,423,380.84	4,423,380.84
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	74,269.17	22,120.01	22,120.01
Total Projected Indirect 2016-2017 (Numerator)	2,183,378.29	4,401,260.83	4,401,260.83
Direct Costs	39,107,936.56	36,942,203.18	36,942,203.18
Rate for 2016-2017 **	5.58*	11.91*	11.91**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

South Haven Public Schools
554 GREEN ST
SOUTH HAVEN, MI 49090

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	844,892.97	2,663,989.60	2,663,989.60
2012-2013 Fixed Carry Forward	-41,392.74	0.00	-60,104.11
Total Indirect Costs	886,285.71	2,663,989.60	2,724,093.71
2012-2013 Direct Costs	17,773,542.68	15,954,446.05	15,954,446.05
2014-2015 Rate	4.99*	16.70*	17.07**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	18,994,763.98	17,131,845.29	17,131,845.29
Indirect costs based on rate ** multiplied by actual direct costs	947,838.72	2,569,776.79	2,924,405.99
2014-2015 Actual Indirect Costs	897,385.51	2,760,304.20	2,760,304.20
2012-2013 Fixed Carry Forward	-41,392.74	0.00	-60,104.11
Total Indirect Costs	938,778.25	2,760,304.20	2,820,408.31
Over/(Under) Recovery	9,060.47	0.00	103,997.68

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	897,385.51	2,760,304.20	2,760,304.20
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	9,060.47	0.00	103,997.68
Total Projected Indirect 2016-2017 (Numerator)	888,325.04	2,760,304.20	2,656,306.52
Direct Costs	18,994,763.98	17,131,845.29	17,131,845.29
Rate for 2016-2017 **	4.68*	16.11*	15.51**

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

Michigan Department of Education
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*** Final ***

Bangor Public Schools (Van Buren)
801 WEST ARLINGTON ST
BANGOR, MI 49013

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	561,357.52	1,738,055.54	1,738,055.54
2012-2013 Fixed Carry Forward	-26,573.23	0.00	-106,737.43
Total Indirect Costs	587,930.75	1,738,055.54	1,844,792.97
2012-2013 Direct Costs	11,294,797.59	10,118,099.57	10,118,099.57
2014-2015 Rate	5.21*	17.18*	18.23**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	11,423,815.85	10,203,218.74	10,203,218.74
Indirect costs based on rate ** multiplied by actual direct costs	595,180.81	1,530,482.81	1,860,046.78
2014-2015 Actual Indirect Costs	575,308.18	1,795,905.29	1,795,905.29
2012-2013 Fixed Carry Forward	-26,573.23	0.00	-106,737.43
Total Indirect Costs	601,881.41	1,795,905.29	1,902,642.72
Over/(Under) Recovery	-6,700.60	0.00	-42,595.94

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	575,308.18	1,795,905.29	1,795,905.29
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-6,700.60	0.00	-42,595.94
Total Projected Indirect 2016-2017 (Numerator)	582,008.78	1,795,905.29	1,838,501.23
Direct Costs	11,423,815.85	10,203,218.74	10,203,218.74
Rate for 2016-2017 **	5.09*	17.60*	18.02**

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

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*** Final ***

Covert Public Schools
35323 M 140 HWY
COVERT, MI 49043

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	180,341.86	1,071,468.96	1,071,468.96
2012-2013 Fixed Carry Forward	67,215.76	0.00	-49,194.56
Total Indirect Costs	113,126.10	1,071,468.96	1,120,663.52
2012-2013 Direct Costs	7,475,712.47	6,584,585.37	6,584,585.37
2014-2015 Rate	1.51*	16.27*	17.02**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,370,771.18	4,672,739.18	4,672,739.18
Indirect costs based on rate ** multiplied by actual direct costs	81,098.64	700,910.88	795,300.21
2014-2015 Actual Indirect Costs	154,949.46	852,981.46	852,981.46
2012-2013 Fixed Carry Forward	67,215.76	0.00	-49,194.56
Total Indirect Costs	87,733.70	852,981.46	902,176.02
Over/(Under) Recovery	-6,635.06	0.00	-106,875.81

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	154,949.46	852,981.46	852,981.46
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-6,635.06	0.00	-106,875.81
Total Projected Indirect 2016-2017 (Numerator)	161,584.52	852,981.46	959,857.27
Direct Costs	5,370,771.18	4,672,739.18	4,672,739.18
Rate for 2016-2017 **	3.01*	18.25*	20.54**

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

Michigan Department of Education
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*** Final ***

Decatur Public Schools
110 CEDAR ST
DECATUR, MI 49045

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	468,342.48	1,227,074.99	1,227,074.99
2012-2013 Fixed Carry Forward	-204,273.48	0.00	-188,676.95
Total Indirect Costs	672,615.96	1,227,074.99	1,415,751.94
2012-2013 Direct Costs	7,519,976.71	6,761,244.20	6,761,244.20
2014-2015 Rate	8.94*	18.15*	20.94**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	7,485,515.30	6,691,688.95	6,691,688.95
Indirect costs based on rate ** multiplied by actual direct costs	669,205.07	1,003,753.34	1,401,239.67
2014-2015 Actual Indirect Costs	470,972.02	1,264,798.37	1,264,798.37
2012-2013 Fixed Carry Forward	-204,273.48	0.00	-188,676.95
Total Indirect Costs	675,245.50	1,264,798.37	1,453,475.32
Over/(Under) Recovery	-6,040.43	0.00	-52,235.65

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	470,972.02	1,264,798.37	1,264,798.37
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-6,040.43	0.00	-52,235.65
Total Projected Indirect 2016-2017 (Numerator)	477,012.45	1,264,798.37	1,317,034.02
Direct Costs	7,485,515.30	6,691,688.95	6,691,688.95
Rate for 2016-2017 **	6.37*	18.90*	19.68**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Bloomingdale Public School District
P.O. Box 217
Bloomingdale, MI 49026

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	342,223.41	1,360,394.44	1,360,394.44
2012-2013 Fixed Carry Forward	-9,631.86	33,295.06	33,802.28
Total Indirect Costs	351,855.27	1,327,099.38	1,326,592.16
2012-2013 Direct Costs	10,636,456.03	9,618,285.00	9,618,285.00
2014-2015 Rate	3.31*	13.80*	13.79**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	10,442,136.85	9,378,618.32	9,378,618.32
Indirect costs based on rate ** multiplied by actual direct costs	345,634.73	1,294,249.33	1,293,311.47
2014-2015 Actual Indirect Costs	401,591.09	1,669,099.70	1,669,099.70
2012-2013 Fixed Carry Forward	-9,631.86	33,295.06	33,802.28
Total Indirect Costs	411,222.95	1,635,804.64	1,635,297.42
Over/(Under) Recovery	-65,588.22	-341,555.31	-341,985.95

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	401,591.09	1,669,099.70	1,669,099.70
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-65,588.22	-341,555.31	-341,985.95
Total Projected Indirect 2016-2017 (Numerator)	467,179.31	2,010,655.01	2,011,085.65
Direct Costs	10,442,136.85	9,378,618.32	9,378,618.32
Rate for 2016-2017 **	4.47*	21.44*	21.44**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 80110
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*** Final ***

Gobles Public School District
P.O. Box 412
Gobles, MI 49055

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	260,957.03	952,279.58	952,279.58
2012-2013 Fixed Carry Forward	55,318.71	0.00	-97,567.09
Total Indirect Costs	205,638.32	952,279.58	1,049,846.67
2012-2013 Direct Costs	6,672,483.93	5,981,161.38	5,981,161.38
2014-2015 Rate	3.08*	15.92*	17.55**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	7,219,489.07	6,525,332.35	6,525,332.35
Indirect costs based on rate ** multiplied by actual direct costs	222,360.26	978,799.85	1,145,195.83
2014-2015 Actual Indirect Costs	321,487.11	1,015,643.83	1,015,643.83
2012-2013 Fixed Carry Forward	55,318.71	0.00	-97,567.09
Total Indirect Costs	266,168.40	1,015,643.83	1,113,210.92
Over/(Under) Recovery	-43,808.14	0.00	31,984.91

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	321,487.11	1,015,643.83	1,015,643.83
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-43,808.14	0.00	31,984.91
Total Projected Indirect 2016-2017 (Numerator)	365,295.25	1,015,643.83	983,658.92
Direct Costs	7,219,489.07	6,525,332.35	6,525,332.35
Rate for 2016-2017 **	5.06*	15.56*	15.07**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 80120
Form R0418

*** Final ***

Hartford Public Schools
115 SCHOOL ST
HARTFORD, MI 49057

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	220,113.13	1,293,878.91	1,293,878.91
2012-2013 Fixed Carry Forward	6,270.26	136,244.81	136,244.81
Total Indirect Costs	213,842.87	1,157,634.10	1,157,634.10
2012-2013 Direct Costs	12,820,312.21	11,746,546.43	11,746,546.43
2014-2015 Rate	1.67*	9.86*	9.86**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	12,458,831.44	11,395,597.47	11,395,597.47
Indirect costs based on rate ** multiplied by actual direct costs	208,062.49	1,123,605.91	1,123,605.91
2014-2015 Actual Indirect Costs	493,314.56	1,556,548.53	1,556,548.53
2012-2013 Fixed Carry Forward	6,270.26	136,244.81	136,244.81
Total Indirect Costs	487,044.30	1,420,303.72	1,420,303.72
Over/(Under) Recovery	-278,981.81	-296,697.81	-296,697.81

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	493,314.56	1,556,548.53	1,556,548.53
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-278,981.81	-296,697.81	-296,697.81
Total Projected Indirect 2016-2017 (Numerator)	772,296.37	1,853,246.34	1,853,246.34
Direct Costs	12,458,831.44	11,395,597.47	11,395,597.47
Rate for 2016-2017 **	6.20*	16.26*	16.26**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 80130
Form R0418

*** Final ***

Lawrence Public Schools
650 WEST SAINT JOSEPH ST
LAWRENCE, MI 49064

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	347,472.94	894,852.12	894,852.12
2012-2013 Fixed Carry Forward	-6,906.29	0.00	-61,618.38
Total Indirect Costs	354,379.23	894,852.12	956,470.50
2012-2013 Direct Costs	5,524,259.27	4,976,880.09	4,976,880.09
2014-2015 Rate	6.41*	17.98*	19.22**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,775,003.29	5,220,315.17	5,220,315.17
Indirect costs based on rate ** multiplied by actual direct costs	370,177.71	783,047.28	1,003,344.58
2014-2015 Actual Indirect Costs	366,422.61	921,110.73	921,110.73
2012-2013 Fixed Carry Forward	-6,906.29	0.00	-61,618.38
Total Indirect Costs	373,328.90	921,110.73	982,729.11
Over/(Under) Recovery	-3,151.19	0.00	20,615.47

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	366,422.61	921,110.73	921,110.73
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-3,151.19	0.00	20,615.47
Total Projected Indirect 2016-2017 (Numerator)	369,573.80	921,110.73	900,495.26
Direct Costs	5,775,003.29	5,220,315.17	5,220,315.17
Rate for 2016-2017 **	6.40*	17.64*	17.25**

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

Michigan Department of Education
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*** Final ***

Lawton Community School District
101 Primary Way
Lawton, MI 49065

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	351,048.80	1,283,501.36	1,283,501.36
2012-2013 Fixed Carry Forward	-7,628.72	0.00	-77,482.96
Total Indirect Costs	358,677.52	1,283,501.36	1,360,984.32
2012-2013 Direct Costs	7,885,560.59	6,953,108.03	6,953,108.03
2014-2015 Rate	4.55*	18.46*	19.57**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	8,440,753.15	7,340,249.33	7,340,249.33
Indirect costs based on rate ** multiplied by actual direct costs	384,054.27	1,101,037.40	1,436,486.79
2014-2015 Actual Indirect Costs	383,917.09	1,484,420.91	1,484,420.91
2012-2013 Fixed Carry Forward	-7,628.72	0.00	-77,482.96
Total Indirect Costs	391,545.81	1,484,420.91	1,561,903.87
Over/(Under) Recovery	-7,491.54	0.00	-125,417.08

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	383,917.09	1,484,420.91	1,484,420.91
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-7,491.54	0.00	-125,417.08
Total Projected Indirect 2016-2017 (Numerator)	391,408.63	1,484,420.91	1,609,837.99
Direct Costs	8,440,753.15	7,340,249.33	7,340,249.33
Rate for 2016-2017 **	4.64*	20.22*	21.93**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 80150
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*** Final ***

Mattawan Consolidated School
56720 MURRAY ST
MATTAWAN, MI 49071

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,214,274.83	3,171,884.54	3,171,884.54
2012-2013 Fixed Carry Forward	53,699.08	141,768.57	141,829.86
Total Indirect Costs	1,160,575.75	3,030,115.97	3,030,054.68
2012-2013 Direct Costs	28,478,952.15	26,521,342.44	26,521,342.44
2014-2015 Rate	4.08*	11.43*	11.42**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	30,611,065.46	28,259,517.42	28,259,517.42
Indirect costs based on rate ** multiplied by actual direct costs	1,248,931.47	3,230,062.84	3,227,236.89
2014-2015 Actual Indirect Costs	1,324,022.75	3,675,570.79	3,675,570.79
2012-2013 Fixed Carry Forward	53,699.08	141,768.57	141,829.86
Total Indirect Costs	1,270,323.67	3,533,802.22	3,533,740.93
Over/(Under) Recovery	-21,392.20	-303,739.38	-306,504.04

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,324,022.75	3,675,570.79	3,675,570.79
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-21,392.20	-303,739.38	-306,504.04
Total Projected Indirect 2016-2017 (Numerator)	1,345,414.95	3,979,310.17	3,982,074.83
Direct Costs	30,611,065.46	28,259,517.42	28,259,517.42
Rate for 2016-2017 **	4.40*	14.08*	14.09**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 80160
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*** Final ***

Paw Paw Public School District
119 JOHNSON RD
PAW PAW, MI 49079

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	713,948.17	2,533,987.43	2,533,987.43
2012-2013 Fixed Carry Forward	53,289.85	0.00	74,083.98
Total Indirect Costs	660,658.32	2,533,987.43	2,459,903.45
2012-2013 Direct Costs	17,665,966.71	16,242,606.25	16,242,606.25
2014-2015 Rate	3.74*	15.60*	15.14**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	17,227,315.58	16,190,309.39	16,190,309.39
Indirect costs based on rate ** multiplied by actual direct costs	644,301.60	2,428,546.41	2,451,212.84
2014-2015 Actual Indirect Costs	826,691.86	2,667,224.01	2,667,224.01
2012-2013 Fixed Carry Forward	53,289.85	0.00	74,083.98
Total Indirect Costs	773,402.01	2,667,224.01	2,593,140.03
Over/(Under) Recovery	-129,100.41	0.00	-141,927.19

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	826,691.86	2,667,224.01	2,667,224.01
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-129,100.41	0.00	-141,927.19
Total Projected Indirect 2016-2017 (Numerator)	955,792.27	2,667,224.01	2,809,151.20
Direct Costs	17,227,315.58	16,190,309.39	16,190,309.39
Rate for 2016-2017 **	5.55*	16.47*	17.35**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
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*** Final ***

Bangor Township S/D #8
29842 66TH ST
BANGOR, MI 49013

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	0.00	13,185.25	13,185.25
2012-2013 Fixed Carry Forward	0.00	-866.75	-866.75
Total Indirect Costs	0.00	14,052.00	14,052.00
2012-2013 Direct Costs	170,665.30	157,480.05	157,480.05
2014-2015 Rate	0.00*	8.92*	8.92**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	196,930.84	180,475.91	180,475.91
Indirect costs based on rate ** multiplied by actual direct costs	0.00	16,098.45	16,098.45
2014-2015 Actual Indirect Costs	0.00	16,454.93	16,454.93
2012-2013 Fixed Carry Forward	0.00	-866.75	-866.75
Total Indirect Costs	0.00	17,321.68	17,321.68
Over/(Under) Recovery	0.00	-1,223.23	-1,223.23

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	0.00	16,454.93	16,454.93
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	-1,223.23	-1,223.23
Total Projected Indirect 2016-2017 (Numerator)	0.00	17,678.16	17,678.16
Direct Costs	196,930.84	180,475.91	180,475.91
Rate for 2016-2017 **	0.00*	9.80*	9.80**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 81000
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*** Final ***

Washtenaw ISD
P.O. Box 1406
Ann Arbor, MI 48106

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	4,577,268.06	6,541,142.83	6,541,142.83
2012-2013 Fixed Carry Forward	-192,124.26	0.00	-59,909.38
Total Indirect Costs	4,769,392.32	6,541,142.83	6,601,052.21
2012-2013 Direct Costs	40,565,622.53	38,601,747.76	38,601,747.76
2014-2015 Rate	11.76*	16.95*	17.10**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	47,880,040.38	45,138,786.94	45,138,786.94
Indirect costs based on rate ** multiplied by actual direct costs	5,630,692.75	6,770,818.04	7,718,732.57
2014-2015 Actual Indirect Costs	4,922,700.57	7,663,954.01	7,663,954.01
2012-2013 Fixed Carry Forward	-192,124.26	0.00	-59,909.38
Total Indirect Costs	5,114,824.83	7,663,954.01	7,723,863.39
Over/(Under) Recovery	515,867.92	0.00	-5,130.82

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	4,922,700.57	7,663,954.01	7,663,954.01
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	515,867.92	0.00	-5,130.82
Total Projected Indirect 2016-2017 (Numerator)	4,406,832.65	7,663,954.01	7,669,084.83
Direct Costs	47,880,040.38	45,138,786.94	45,138,786.94
Rate for 2016-2017 **	9.20*	16.98*	16.99**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Ann Arbor Public Schools
P.O. Box 1188
Ann Arbor, MI 48106

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	5,137,543.01	24,238,207.32	24,238,207.32
2012-2013 Fixed Carry Forward	1,048,390.31	1,228,036.55	1,228,036.55
Total Indirect Costs	4,089,152.70	23,010,170.77	23,010,170.77
2012-2013 Direct Costs	202,193,777.77	183,093,113.46	183,093,113.46
2014-2015 Rate	2.02*	12.57*	12.57**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	204,883,810.16	188,648,350.05	188,648,350.05
Indirect costs based on rate ** multiplied by actual direct costs	4,138,652.97	23,713,097.60	23,713,097.60
2014-2015 Actual Indirect Costs	5,603,985.91	21,839,446.02	21,839,446.02
2012-2013 Fixed Carry Forward	1,048,390.31	1,228,036.55	1,228,036.55
Total Indirect Costs	4,555,595.60	20,611,409.47	20,611,409.47
Over/(Under) Recovery	-416,942.63	3,101,688.13	3,101,688.13

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	5,603,985.91	21,839,446.02	21,839,446.02
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-416,942.63	3,101,688.13	3,101,688.13
Total Projected Indirect 2016-2017 (Numerator)	6,020,928.54	18,737,757.89	18,737,757.89
Direct Costs	204,883,810.16	188,648,350.05	188,648,350.05
Rate for 2016-2017 **	2.94*	9.93*	9.93**

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

Michigan Department of Education
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*** Final ***

Ypsilanti Community Schools
1885 PACKARD RD
YPSILANTI, MI 48197

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	2,594,555.45	8,541,210.69	8,541,210.69
2012-2013 Fixed Carry Forward	-1,079,458.51	-1,792,712.40	-1,420,847.32
Total Indirect Costs	3,674,013.96	10,333,923.09	9,962,058.01
2012-2013 Direct Costs	55,169,837.54	49,223,182.30	49,223,182.30
2014-2015 Rate	6.66*	20.99*	20.24**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	51,259,619.74	45,212,004.69	45,212,004.69
Indirect costs based on rate ** multiplied by actual direct costs	3,413,890.67	6,781,800.70	9,150,909.75
2014-2015 Actual Indirect Costs	1,766,806.22	7,814,421.27	7,814,421.27
2012-2013 Fixed Carry Forward	-1,079,458.51	-1,792,712.40	-1,420,847.32
Total Indirect Costs	2,846,264.73	9,607,133.67	9,235,268.59
Over/(Under) Recovery	567,625.94	0.00	-84,358.84

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,766,806.22	7,814,421.27	7,814,421.27
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	567,625.94	0.00	-84,358.84
Total Projected Indirect 2016-2017 (Numerator)	1,199,180.28	7,814,421.27	7,898,780.11
Direct Costs	51,259,619.74	45,212,004.69	45,212,004.69
Rate for 2016-2017 **	2.34*	17.28*	17.47**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Chelsea School District
500 WASHINGTON ST
CHELSEA, MI 48118

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	767,227.76	3,265,604.42	3,265,604.42
2012-2013 Fixed Carry Forward	50,368.42	0.00	147,971.87
Total Indirect Costs	716,859.34	3,265,604.42	3,117,632.55
2012-2013 Direct Costs	24,495,551.10	21,997,174.44	21,997,174.44
2014-2015 Rate	2.93*	14.85*	14.17**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	25,191,196.80	22,621,056.87	22,621,056.87
Indirect costs based on rate ** multiplied by actual direct costs	738,102.07	3,359,226.95	3,205,403.76
2014-2015 Actual Indirect Costs	955,976.42	3,526,116.35	3,526,116.35
2012-2013 Fixed Carry Forward	50,368.42	0.00	147,971.87
Total Indirect Costs	905,608.00	3,526,116.35	3,378,144.48
Over/(Under) Recovery	-167,505.93	-166,889.40	-172,740.72

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	955,976.42	3,526,116.35	3,526,116.35
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-167,505.93	-166,889.40	-172,740.72
Total Projected Indirect 2016-2017 (Numerator)	1,123,482.35	3,693,005.75	3,698,857.07
Direct Costs	25,191,196.80	22,621,056.87	22,621,056.87
Rate for 2016-2017 **	4.46*	16.33*	16.35**

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

Michigan Department of Education
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*** Final ***

Dexter Community School District
7714 ANN ARBOR ST
DEXTER, MI 48130

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	480,740.59	3,632,509.19	3,632,509.19
2012-2013 Fixed Carry Forward	77,377.73	-56,909.81	-56,909.81
Total Indirect Costs	403,362.86	3,689,419.00	3,689,419.00
2012-2013 Direct Costs	35,561,404.26	32,471,312.14	32,471,312.14
2014-2015 Rate	1.13*	11.36*	11.36**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	37,253,312.33	33,905,799.17	33,905,799.17
Indirect costs based on rate ** multiplied by actual direct costs	420,962.43	3,851,698.79	3,851,698.79
2014-2015 Actual Indirect Costs	610,683.15	4,012,865.81	4,012,865.81
2012-2013 Fixed Carry Forward	77,377.73	-56,909.81	-56,909.81
Total Indirect Costs	533,305.42	4,069,775.62	4,069,775.62
Over/(Under) Recovery	-112,342.99	-218,076.83	-218,076.83

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	610,683.15	4,012,865.81	4,012,865.81
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-112,342.99	-218,076.83	-218,076.83
Total Projected Indirect 2016-2017 (Numerator)	723,026.14	4,230,942.64	4,230,942.64
Direct Costs	37,253,312.33	33,905,799.17	33,905,799.17
Rate for 2016-2017 **	1.94*	12.48*	12.48**

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

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Lincoln Consolidated School District
8970 WHITTAKER RD
YPSILANTI, MI 48197

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,094,400.89	5,019,699.31	5,019,699.31
2012-2013 Fixed Carry Forward	-26,448.69	-443,891.62	-441,505.37
Total Indirect Costs	1,120,849.58	5,463,590.93	5,461,204.68
2012-2013 Direct Costs	45,697,405.59	41,772,107.17	41,772,107.17
2014-2015 Rate	2.45*	13.08*	13.07**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	45,295,322.92	41,850,894.97	41,850,894.97
Indirect costs based on rate ** multiplied by actual direct costs	1,109,735.41	5,474,097.06	5,469,911.97
2014-2015 Actual Indirect Costs	1,471,089.71	4,915,517.66	4,915,517.66
2012-2013 Fixed Carry Forward	-26,448.69	-443,891.62	-441,505.37
Total Indirect Costs	1,497,538.40	5,359,409.28	5,357,023.03
Over/(Under) Recovery	-387,802.99	114,687.78	112,888.94

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,471,089.71	4,915,517.66	4,915,517.66
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-387,802.99	114,687.78	112,888.94
Total Projected Indirect 2016-2017 (Numerator)	1,858,892.70	4,800,829.88	4,802,628.72
Direct Costs	45,295,322.92	41,850,894.97	41,850,894.97
Rate for 2016-2017 **	4.10*	11.47*	11.48**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 81080
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*** Final ***

Manchester Community Schools
410 CITY RD
MANCHESTER, MI 48158

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	546,597.91	1,830,695.11	1,830,695.11
2012-2013 Fixed Carry Forward	-163,888.57	0.00	-193,068.21
Total Indirect Costs	710,486.48	1,830,695.11	2,023,763.32
2012-2013 Direct Costs	11,853,031.65	10,568,934.45	10,568,934.45
2014-2015 Rate	5.99*	17.32*	19.15**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	12,239,758.72	10,828,938.03	10,828,938.03
Indirect costs based on rate ** multiplied by actual direct costs	733,161.55	1,624,340.70	2,073,741.63
2014-2015 Actual Indirect Costs	429,153.20	1,839,973.89	1,839,973.89
2012-2013 Fixed Carry Forward	-163,888.57	0.00	-193,068.21
Total Indirect Costs	593,041.77	1,839,973.89	2,033,042.10
Over/(Under) Recovery	140,119.78	0.00	40,699.53

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	429,153.20	1,839,973.89	1,839,973.89
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	140,119.78	0.00	40,699.53
Total Projected Indirect 2016-2017 (Numerator)	289,033.42	1,839,973.89	1,799,274.36
Direct Costs	12,239,758.72	10,828,938.03	10,828,938.03
Rate for 2016-2017 **	2.36*	16.99*	16.62**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 81100
Form R0418

*** Final ***

Milan Area Schools
100 BIG RED DR
MILAN, MI 48160

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	715,381.30	3,233,028.56	3,233,028.56
2012-2013 Fixed Carry Forward	-329,414.98	-426,916.68	-423,736.99
Total Indirect Costs	1,044,796.28	3,659,945.24	3,656,765.55
2012-2013 Direct Costs	23,808,329.20	21,290,681.94	21,290,681.94
2014-2015 Rate	4.39*	17.19*	17.18**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	21,918,497.80	19,597,803.70	19,597,803.70
Indirect costs based on rate ** multiplied by actual direct costs	962,222.05	2,939,670.56	3,366,902.68
2014-2015 Actual Indirect Costs	662,426.33	2,983,120.43	2,983,120.43
2012-2013 Fixed Carry Forward	-329,414.98	-426,916.68	-423,736.99
Total Indirect Costs	991,841.31	3,410,037.11	3,406,857.42
Over/(Under) Recovery	-29,619.26	0.00	-39,954.74

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	662,426.33	2,983,120.43	2,983,120.43
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-29,619.26	0.00	-39,954.74
Total Projected Indirect 2016-2017 (Numerator)	692,045.59	2,983,120.43	3,023,075.17
Direct Costs	21,918,497.80	19,597,803.70	19,597,803.70
Rate for 2016-2017 **	3.16*	15.22*	15.43**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 81120
Form R0418

*** Final ***

Saline Area Schools
7265 Saline-Ann Arbor Road
SALINE, MI 48176

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,229,701.55	5,247,836.57	5,247,836.57
2012-2013 Fixed Carry Forward	-196,556.08	156,131.81	156,131.81
Total Indirect Costs	1,426,257.63	5,091,704.76	5,091,704.76
2012-2013 Direct Costs	52,588,598.38	48,570,463.36	48,570,463.36
2014-2015 Rate	2.71*	10.48*	10.48**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	56,574,291.01	52,339,886.72	52,339,886.72
Indirect costs based on rate ** multiplied by actual direct costs	1,533,163.29	5,485,220.13	5,485,220.13
2014-2015 Actual Indirect Costs	1,614,429.86	5,848,834.15	5,848,834.15
2012-2013 Fixed Carry Forward	-196,556.08	156,131.81	156,131.81
Total Indirect Costs	1,810,985.94	5,692,702.34	5,692,702.34
Over/(Under) Recovery	-277,822.65	-207,482.21	-207,482.21

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,614,429.86	5,848,834.15	5,848,834.15
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-277,822.65	-207,482.21	-207,482.21
Total Projected Indirect 2016-2017 (Numerator)	1,892,252.51	6,056,316.36	6,056,316.36
Direct Costs	56,574,291.01	52,339,886.72	52,339,886.72
Rate for 2016-2017 **	3.34*	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 2016-2017 Indirect Cost Rates
School District 81140
Form R0418

*** Final ***

Whitmore Lake Public School District
8845 MAIN ST
WHITMORE LAKE, MI 48189

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	557,633.07	1,656,926.12	1,656,926.12
2012-2013 Fixed Carry Forward	-90,876.38	0.00	60,155.52
Total Indirect Costs	648,509.45	1,656,926.12	1,596,770.60
2012-2013 Direct Costs	11,641,447.75	10,542,154.70	10,542,154.70
2014-2015 Rate	5.57*	15.72*	15.15**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	9,875,061.31	8,949,461.31	8,949,461.31
Indirect costs based on rate ** multiplied by actual direct costs	550,040.91	1,342,419.20	1,355,843.39
2014-2015 Actual Indirect Costs	517,103.09	1,442,703.09	1,442,703.09
2012-2013 Fixed Carry Forward	-90,876.38	0.00	60,155.52
Total Indirect Costs	607,979.47	1,442,703.09	1,382,547.57
Over/(Under) Recovery	-57,938.56	0.00	-26,704.18

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	517,103.09	1,442,703.09	1,442,703.09
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-57,938.56	0.00	-26,704.18
Total Projected Indirect 2016-2017 (Numerator)	575,041.65	1,442,703.09	1,469,407.27
Direct Costs	9,875,061.31	8,949,461.31	8,949,461.31
Rate for 2016-2017 **	5.82*	16.12*	16.42**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 81150
Form R0418

*** Final ***

Willow Run Community Schools
235 SPENCER LN
YPSILANTI, MI 48198

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	867,378.10	2,808,562.95	2,808,562.95
2012-2013 Fixed Carry Forward	-102,187.09	0.00	-163,891.28
Total Indirect Costs	969,565.19	2,808,562.95	2,972,454.23
2012-2013 Direct Costs	17,766,720.00	15,825,535.15	15,825,535.15
2014-2015 Rate	5.46*	17.75*	18.78**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 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
2014-2015 Actual Indirect Costs	0.00	0.00	0.00
2012-2013 Fixed Carry Forward	-102,187.09	0.00	-163,891.28
Total Indirect Costs	102,187.09	0.00	163,891.28
Over/(Under) Recovery	-102,187.09	0.00	-163,891.28

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	0.00	0.00	0.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-102,187.09	0.00	-163,891.28
Total Projected Indirect 2016-2017 (Numerator)	102,187.09	0.00	163,891.28
Direct Costs	0.00	0.00	0.00
Rate for 2016-2017 **	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 2016-2017 Indirect Cost Rates
School District 81900
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*** Final ***

Global Tech Academy
1715 E FOREST AVE
YPSILANTI, MI 48198

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,153,872.57	864,446.83	864,446.83
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	107,562.96	396,988.70	396,988.70
Total Indirect Costs	107,562.96	396,988.70	396,988.70
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	107,562.96	396,988.70	396,988.70
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	107,562.96	396,988.70	396,988.70
Direct Costs	1,153,872.57	864,446.83	864,446.83
Rate for 2016-2017 **	9.32*	45.92*	45.92**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 81901
Form R0418

*** Final ***

Honey Creek Community School
PO Box 1406
Ann Arbor, MI 48106

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	69,758.00	210,204.00	210,204.00
2012-2013 Fixed Carry Forward	-4,765.86	11,856.65	11,856.65
Total Indirect Costs	74,523.86	198,347.35	198,347.35
2012-2013 Direct Costs	2,343,847.00	2,203,401.00	2,203,401.00
2014-2015 Rate	3.18*	9.00*	9.00**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,442,821.00	2,302,543.00	2,302,543.00
Indirect costs based on rate ** multiplied by actual direct costs	77,681.71	207,228.87	207,228.87
2014-2015 Actual Indirect Costs	66,624.00	206,902.00	206,902.00
2012-2013 Fixed Carry Forward	-4,765.86	11,856.65	11,856.65
Total Indirect Costs	71,389.86	195,045.35	195,045.35
Over/(Under) Recovery	6,291.85	12,183.52	12,183.52

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	66,624.00	206,902.00	206,902.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	6,291.85	12,183.52	12,183.52
Total Projected Indirect 2016-2017 (Numerator)	60,332.15	194,718.48	194,718.48
Direct Costs	2,442,821.00	2,302,543.00	2,302,543.00
Rate for 2016-2017 **	2.47*	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 2016-2017 Indirect Cost Rates
School District 81902
Form R0418

*** Final ***

Central Academy
2459 SOUTH INDUSTRIAL HWY
ANN ARBOR, MI 48104

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	453,609.32	1,565,987.04	1,565,987.04
2012-2013 Fixed Carry Forward	43,371.13	0.00	0.00
Total Indirect Costs	410,238.19	1,565,987.04	1,565,987.04
2012-2013 Direct Costs	4,914,894.40	3,802,516.68	3,802,516.68
2014-2015 Rate	8.35*	41.18*	41.18**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,645,421.51	3,599,290.59	3,599,290.59
Indirect costs based on rate ** multiplied by actual direct costs	387,892.70	539,893.59	899,822.65
2014-2015 Actual Indirect Costs	481,218.51	1,527,349.43	1,527,349.43
2012-2013 Fixed Carry Forward	43,371.13	0.00	0.00
Total Indirect Costs	437,847.38	1,527,349.43	1,527,349.43
Over/(Under) Recovery	-49,954.68	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	481,218.51	1,527,349.43	1,527,349.43
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-49,954.68	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	531,173.19	1,527,349.43	1,527,349.43
Direct Costs	4,645,421.51	3,599,290.59	3,599,290.59
Rate for 2016-2017 **	11.43*	42.43*	42.43**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 81903
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*** Final ***

Washtenaw Technical Middle College
4800 EAST HURON RIVER DR
ANN ARBOR, MI 48105

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	303,964.47	414,766.47	414,766.47
2012-2013 Fixed Carry Forward	50,142.89	0.00	68,292.35
Total Indirect Costs	253,821.58	414,766.47	346,474.12
2012-2013 Direct Costs	2,952,965.40	2,842,163.40	2,842,163.40
2014-2015 Rate	8.60*	14.59*	12.19**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,583,322.19	3,479,935.19	3,479,935.19
Indirect costs based on rate ** multiplied by actual direct costs	308,165.71	507,722.54	424,204.10
2014-2015 Actual Indirect Costs	338,365.53	441,752.53	441,752.53
2012-2013 Fixed Carry Forward	50,142.89	0.00	68,292.35
Total Indirect Costs	288,222.64	441,752.53	373,460.18
Over/(Under) Recovery	19,943.07	65,970.01	50,743.92

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	338,365.53	441,752.53	441,752.53
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	19,943.07	65,970.01	50,743.92
Total Projected Indirect 2016-2017 (Numerator)	318,422.46	375,782.52	391,008.61
Direct Costs	3,583,322.19	3,479,935.19	3,479,935.19
Rate for 2016-2017 **	8.89*	10.80*	11.24**

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

Michigan Department of Education
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*** Final ***

Ann Arbor Learning Community
3980 RESEARCH PARK DR
ANN ARBOR, MI 48108

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	32,238.23	607,961.35	607,961.35
2012-2013 Fixed Carry Forward	2,453.69	0.00	0.00
Total Indirect Costs	29,784.54	607,961.35	607,961.35
2012-2013 Direct Costs	2,050,469.49	1,474,746.37	1,474,746.37
2014-2015 Rate	1.45*	41.22*	41.22**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,904,194.05	1,337,256.71	1,337,256.71
Indirect costs based on rate ** multiplied by actual direct costs	27,610.81	200,588.51	334,314.18
2014-2015 Actual Indirect Costs	32,302.13	599,239.47	599,239.47
2012-2013 Fixed Carry Forward	2,453.69	0.00	0.00
Total Indirect Costs	29,848.44	599,239.47	599,239.47
Over/(Under) Recovery	-2,237.63	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	32,302.13	599,239.47	599,239.47
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-2,237.63	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	34,539.76	599,239.47	599,239.47
Direct Costs	1,904,194.05	1,337,256.71	1,337,256.71
Rate for 2016-2017 **	1.81*	44.81*	44.81**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 81905
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*** Final ***

South Arbor Charter Academy
8200 CARPENTER RD
YPSILANTI, MI 48197

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	311,362.00	1,748,124.00	1,748,124.00
2012-2013 Fixed Carry Forward	31,652.45	0.00	0.00
Total Indirect Costs	279,709.55	1,748,124.00	1,748,124.00
2012-2013 Direct Costs	5,783,733.00	4,346,971.00	4,346,971.00
2014-2015 Rate	4.84*	40.21*	40.21**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,130,623.00	4,688,134.00	4,688,134.00
Indirect costs based on rate ** multiplied by actual direct costs	296,722.15	703,220.10	1,172,033.50
2014-2015 Actual Indirect Costs	395,565.00	1,838,054.00	1,838,054.00
2012-2013 Fixed Carry Forward	31,652.45	0.00	0.00
Total Indirect Costs	363,912.55	1,838,054.00	1,838,054.00
Over/(Under) Recovery	-67,190.40	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	395,565.00	1,838,054.00	1,838,054.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-67,190.40	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	462,755.40	1,838,054.00	1,838,054.00
Direct Costs	6,130,623.00	4,688,134.00	4,688,134.00
Rate for 2016-2017 **	7.55*	39.21*	39.21**

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

Michigan Department of Education
Carry Forward Calculation
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School District 81906
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*** Final ***

Fortis Academy
3875 GOLFSIDE DR
YPSILANTI, MI 48197

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	219,875.00	1,606,400.00	1,606,400.00
2012-2013 Fixed Carry Forward	199,809.29	0.00	0.00
Total Indirect Costs	20,065.71	1,606,400.00	1,606,400.00
2012-2013 Direct Costs	5,699,871.00	4,313,346.00	4,313,346.00
2014-2015 Rate	0.35*	37.24*	37.24**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,143,180.00	4,751,956.00	4,751,956.00
Indirect costs based on rate ** multiplied by actual direct costs	21,501.13	712,793.40	1,187,989.00
2014-2015 Actual Indirect Costs	256,846.00	1,648,070.00	1,648,070.00
2012-2013 Fixed Carry Forward	199,809.29	0.00	0.00
Total Indirect Costs	57,036.71	1,648,070.00	1,648,070.00
Over/(Under) Recovery	-35,535.58	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	256,846.00	1,648,070.00	1,648,070.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-35,535.58	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	292,381.58	1,648,070.00	1,648,070.00
Direct Costs	6,143,180.00	4,751,956.00	4,751,956.00
Rate for 2016-2017 **	4.76*	34.68*	34.68**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 81908
Form R0418

*** Final ***

Multicultural Academy
5550 PLATT RD
ANN ARBOR, MI 48108

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	43,133.00	539,452.00	539,452.00
2012-2013 Fixed Carry Forward	13,295.14	0.00	0.00
Total Indirect Costs	29,837.86	539,452.00	539,452.00
2012-2013 Direct Costs	2,735,363.00	2,239,044.00	2,239,044.00
2014-2015 Rate	1.09*	24.09*	24.09**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,939,155.33	1,564,281.50	1,564,281.50
Indirect costs based on rate ** multiplied by actual direct costs	21,136.79	234,642.23	376,835.41
2014-2015 Actual Indirect Costs	57,087.36	431,961.19	431,961.19
2012-2013 Fixed Carry Forward	13,295.14	0.00	0.00
Total Indirect Costs	43,792.22	431,961.19	431,961.19
Over/(Under) Recovery	-22,655.43	0.00	-55,125.78

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	57,087.36	431,961.19	431,961.19
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-22,655.43	0.00	-55,125.78
Total Projected Indirect 2016-2017 (Numerator)	79,742.79	431,961.19	487,086.97
Direct Costs	1,939,155.33	1,564,281.50	1,564,281.50
Rate for 2016-2017 **	4.11*	27.61*	31.14**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 81909
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*** Final ***

Arbor Preparatory High School
6800 Hitchingham Road
Ypsilanti, MI 48197

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	115,693.43	1,424,452.64	1,424,452.64
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	115,693.43	1,424,452.64	1,424,452.64
2012-2013 Direct Costs	3,410,499.17	2,101,739.96	2,101,739.96
2014-2015 Rate	3.39*	67.77*	67.77**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,467,013.71	2,115,458.75	2,115,458.75
Indirect costs based on rate ** multiplied by actual direct costs	117,531.76	317,318.81	528,864.69
2014-2015 Actual Indirect Costs	60,982.34	1,412,537.30	1,412,537.30
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	60,982.34	1,412,537.30	1,412,537.30
Over/(Under) Recovery	56,549.42	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	60,982.34	1,412,537.30	1,412,537.30
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	56,549.42	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	4,432.92	1,412,537.30	1,412,537.30
Direct Costs	3,467,013.71	2,115,458.75	2,115,458.75
Rate for 2016-2017 **	0.13*	66.77*	66.77**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 81910
Form R0418

*** Final ***

East Arbor Charter Academy
6885 Merritt Road
Ypsilanti, MI 48197

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	231,444.00	1,722,583.00	1,722,583.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	231,444.00	1,722,583.00	1,722,583.00
2012-2013 Direct Costs	5,860,844.00	4,369,705.00	4,369,705.00
2014-2015 Rate	3.95*	39.42*	39.42**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,048,850.00	4,634,033.00	4,634,033.00
Indirect costs based on rate ** multiplied by actual direct costs	238,929.58	695,104.95	1,158,508.25
2014-2015 Actual Indirect Costs	398,212.00	1,813,029.00	1,813,029.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	398,212.00	1,813,029.00	1,813,029.00
Over/(Under) Recovery	-159,282.42	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	398,212.00	1,813,029.00	1,813,029.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-159,282.42	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	557,494.42	1,813,029.00	1,813,029.00
Direct Costs	6,048,850.00	4,634,033.00	4,634,033.00
Rate for 2016-2017 **	9.22*	39.12*	39.12**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 81911
Form R0418

*** Final ***

WSC Academy
855 JEFFERSON ST
YPSILANTI, MI 48197

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	47,974.00	259,151.00	259,151.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	47,974.00	259,151.00	259,151.00
2012-2013 Direct Costs	1,092,959.00	881,782.00	881,782.00
2014-2015 Rate	4.39*	29.39*	29.39**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,237,992.00	1,033,333.00	1,033,333.00
Indirect costs based on rate ** multiplied by actual direct costs	54,347.85	154,999.95	258,333.25
2014-2015 Actual Indirect Costs	10,136.00	214,795.00	214,795.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	10,136.00	214,795.00	214,795.00
Over/(Under) Recovery	44,211.85	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	10,136.00	214,795.00	214,795.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	44,211.85	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	-34,075.85	214,795.00	214,795.00
Direct Costs	1,237,992.00	1,033,333.00	1,033,333.00
Rate for 2016-2017 **	0.00*	20.79*	20.79**

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

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 81912
Form R0418

*** Final ***

South Pointe Scholars Charter Academy
10550 Geddes Road
Ypsilanti, MI 48198

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	283,026.00	1,917,647.00	1,917,647.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	283,026.00	1,917,647.00	1,917,647.00
2012-2013 Direct Costs	5,968,654.00	4,334,033.00	4,334,033.00
2014-2015 Rate	4.74*	44.25*	44.25**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,549,684.00	5,016,216.00	5,016,216.00
Indirect costs based on rate ** multiplied by actual direct costs	310,455.02	752,432.40	1,254,054.00
2014-2015 Actual Indirect Costs	357,847.00	1,891,315.00	1,891,315.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	357,847.00	1,891,315.00	1,891,315.00
Over/(Under) Recovery	-47,391.98	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	357,847.00	1,891,315.00	1,891,315.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-47,391.98	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	405,238.98	1,891,315.00	1,891,315.00
Direct Costs	6,549,684.00	5,016,216.00	5,016,216.00
Rate for 2016-2017 **	6.19*	37.70*	37.70**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82000
Form R0418

*** Final ***

Wayne RESA
33500 VAN BORN RD
WAYNE, MI 48184

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	13,393,907.48	14,984,536.16	14,984,536.16
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	13,393,907.48	14,984,536.16	14,984,536.16
2012-2013 Direct Costs	29,047,984.45	27,457,355.77	27,457,355.77
2014-2015 Rate	46.11*	54.57*	54.57**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	29,518,450.08	27,567,174.09	27,567,174.09
Indirect costs based on rate ** multiplied by actual direct costs	4,427,767.51	4,135,076.11	6,891,793.52
2014-2015 Actual Indirect Costs	13,394,952.69	15,346,228.68	15,346,228.68
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	13,394,952.69	15,346,228.68	15,346,228.68
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	13,394,952.69	15,346,228.68	15,346,228.68
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	13,394,952.69	15,346,228.68	15,346,228.68
Direct Costs	29,518,450.08	27,567,174.09	27,567,174.09
Rate for 2016-2017 **	45.38*	55.67*	55.67**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82010
Form R0418

*** Final ***

Detroit City School District
3011 WEST GRAND BLVD
DETROIT, MI 48202

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	33,961,235.27	102,482,647.03	102,482,647.03
2012-2013 Fixed Carry Forward	-1,660,527.81	0.00	12,685,311.58
Total Indirect Costs	35,621,763.08	102,482,647.03	89,797,335.45
2012-2013 Direct Costs	652,653,060.13	584,131,648.37	584,131,648.37
2014-2015 Rate	5.46*	17.54*	15.37**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	629,271,361.68	554,768,235.03	554,768,235.03
Indirect costs based on rate ** multiplied by actual direct costs	34,358,216.35	83,215,235.25	85,267,877.72
2014-2015 Actual Indirect Costs	41,227,116.00	115,730,242.65	115,730,242.65
2012-2013 Fixed Carry Forward	-1,660,527.81	0.00	12,685,311.58
Total Indirect Costs	42,887,643.81	115,730,242.65	103,044,931.07
Over/(Under) Recovery	-8,529,427.46	0.00	-17,777,053.35

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	41,227,116.00	115,730,242.65	115,730,242.65
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-8,529,427.46	0.00	-17,777,053.35
Total Projected Indirect 2016-2017 (Numerator)	49,756,543.46	115,730,242.65	133,507,296.00
Direct Costs	629,271,361.68	554,768,235.03	554,768,235.03
Rate for 2016-2017 **	7.91*	20.86*	24.07**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82020
Form R0418

*** Final ***

Allen Park Public Schools
9601 VINE AVE
ALLEN PARK, MI 48101

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	720,260.62	3,374,467.21	3,374,467.21
2012-2013 Fixed Carry Forward	141,872.18	429,200.51	425,244.13
Total Indirect Costs	578,388.44	2,945,266.70	2,949,223.08
2012-2013 Direct Costs	31,491,717.74	28,837,511.15	28,837,511.15
2014-2015 Rate	1.84*	10.21*	10.23**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	33,613,126.89	31,013,930.65	31,013,930.65
Indirect costs based on rate ** multiplied by actual direct costs	618,481.53	3,166,522.32	3,172,725.11
2014-2015 Actual Indirect Costs	967,097.13	3,566,293.37	3,566,293.37
2012-2013 Fixed Carry Forward	141,872.18	429,200.51	425,244.13
Total Indirect Costs	825,224.95	3,137,092.86	3,141,049.24
Over/(Under) Recovery	-206,743.42	29,429.46	31,675.87

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	967,097.13	3,566,293.37	3,566,293.37
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-206,743.42	29,429.46	31,675.87
Total Projected Indirect 2016-2017 (Numerator)	1,173,840.55	3,536,863.91	3,534,617.50
Direct Costs	33,613,126.89	31,013,930.65	31,013,930.65
Rate for 2016-2017 **	3.49*	11.40*	11.40**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82030
Form R0418

*** Final ***

Dearborn City School District
18700 AUDETTE ST
DEARBORN, MI 48124

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	3,582,921.08	24,392,438.59	24,392,438.59
2012-2013 Fixed Carry Forward	514,910.05	2,338,800.50	2,302,853.93
Total Indirect Costs	3,068,011.03	22,053,638.09	22,089,584.66
2012-2013 Direct Costs	200,213,806.70	179,404,289.19	179,404,289.19
2014-2015 Rate	1.53*	12.29*	12.31**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	213,719,187.82	191,452,154.70	191,452,154.70
Indirect costs based on rate ** multiplied by actual direct costs	3,269,903.57	23,529,469.81	23,567,760.24
2014-2015 Actual Indirect Costs	3,464,383.79	25,731,416.91	25,731,416.91
2012-2013 Fixed Carry Forward	514,910.05	2,338,800.50	2,302,853.93
Total Indirect Costs	2,949,473.74	23,392,616.41	23,428,562.98
Over/(Under) Recovery	320,429.83	136,853.40	139,197.26

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	3,464,383.79	25,731,416.91	25,731,416.91
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	320,429.83	136,853.40	139,197.26
Total Projected Indirect 2016-2017 (Numerator)	3,143,953.96	25,594,563.51	25,592,219.65
Direct Costs	213,719,187.82	191,452,154.70	191,452,154.70
Rate for 2016-2017 **	1.47*	13.37*	13.37**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82040
Form R0418

*** Final ***

Dearborn Heights School District #7
20629 ANNAPOLIS ST
DEARBORN HEIGHTS, MI 48125

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	533,813.30	2,832,659.84	2,832,659.84
2012-2013 Fixed Carry Forward	241,204.06	193,865.25	215,275.28
Total Indirect Costs	292,609.24	2,638,794.59	2,617,384.56
2012-2013 Direct Costs	24,601,905.43	22,303,058.89	22,303,058.89
2014-2015 Rate	1.19*	11.83*	11.74**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	22,804,152.19	20,707,800.45	20,707,800.45
Indirect costs based on rate ** multiplied by actual direct costs	271,369.41	2,449,732.79	2,431,095.77
2014-2015 Actual Indirect Costs	1,010,881.97	3,107,233.71	3,107,233.71
2012-2013 Fixed Carry Forward	241,204.06	193,865.25	215,275.28
Total Indirect Costs	769,677.91	2,913,368.46	2,891,958.43
Over/(Under) Recovery	-498,308.50	-463,635.67	-460,862.66

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,010,881.97	3,107,233.71	3,107,233.71
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-498,308.50	-463,635.67	-460,862.66
Total Projected Indirect 2016-2017 (Numerator)	1,509,190.47	3,570,869.38	3,568,096.37
Direct Costs	22,804,152.19	20,707,800.45	20,707,800.45
Rate for 2016-2017 **	6.62*	17.24*	17.23**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82045
Form R0418

*** Final ***

Melvindale-North Allen Park Schools
18530 PROSPECT ST
MELVINDALE, MI 48122

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	704,363.21	2,925,923.09	2,925,923.09
2012-2013 Fixed Carry Forward	-67,865.20	212,238.57	193,299.04
Total Indirect Costs	772,228.41	2,713,684.52	2,732,624.05
2012-2013 Direct Costs	23,184,563.63	20,963,003.75	20,963,003.75
2014-2015 Rate	3.33*	12.95*	13.04**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	25,430,850.61	22,995,626.03	22,995,626.03
Indirect costs based on rate ** multiplied by actual direct costs	846,847.33	2,977,933.57	2,998,629.63
2014-2015 Actual Indirect Costs	1,052,977.17	3,488,201.75	3,488,201.75
2012-2013 Fixed Carry Forward	-67,865.20	212,238.57	193,299.04
Total Indirect Costs	1,120,842.37	3,275,963.18	3,294,902.71
Over/(Under) Recovery	-273,995.04	-298,029.61	-296,273.08

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,052,977.17	3,488,201.75	3,488,201.75
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-273,995.04	-298,029.61	-296,273.08
Total Projected Indirect 2016-2017 (Numerator)	1,326,972.21	3,786,231.36	3,784,474.83
Direct Costs	25,430,850.61	22,995,626.03	22,995,626.03
Rate for 2016-2017 **	5.22*	16.47*	16.46**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82050
Form R0418

*** Final ***

Garden City Public Schools
1333 RADCLIFF ST
GARDEN CITY, MI 48135

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,935,175.91	5,452,791.53	5,452,791.53
2012-2013 Fixed Carry Forward	-186,236.85	-60,073.37	-60,073.37
Total Indirect Costs	2,121,412.76	5,512,864.90	5,512,864.90
2012-2013 Direct Costs	55,506,081.30	51,988,465.68	51,988,465.68
2014-2015 Rate	3.82*	10.60*	10.60**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	53,877,216.13	50,380,012.53	50,380,012.53
Indirect costs based on rate ** multiplied by actual direct costs	2,058,109.66	5,340,281.33	5,340,281.33
2014-2015 Actual Indirect Costs	2,156,389.78	5,653,593.38	5,653,593.38
2012-2013 Fixed Carry Forward	-186,236.85	-60,073.37	-60,073.37
Total Indirect Costs	2,342,626.63	5,713,666.75	5,713,666.75
Over/(Under) Recovery	-284,516.97	-373,385.42	-373,385.42

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	2,156,389.78	5,653,593.38	5,653,593.38
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-284,516.97	-373,385.42	-373,385.42
Total Projected Indirect 2016-2017 (Numerator)	2,440,906.75	6,026,978.80	6,026,978.80
Direct Costs	53,877,216.13	50,380,012.53	50,380,012.53
Rate for 2016-2017 **	4.53*	11.96*	11.96**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82055
Form R0418

*** Final ***

Grosse Pointe Public Schools
389 SAINT CLAIR ST
GROSSE POINTE, MI 48230

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	3,202,810.07	12,533,685.79	12,533,685.79
2012-2013 Fixed Carry Forward	401,822.70	742,537.36	733,481.90
Total Indirect Costs	2,800,987.37	11,791,148.43	11,800,203.89
2012-2013 Direct Costs	100,910,194.65	91,579,318.93	91,579,318.93
2014-2015 Rate	2.78*	12.88*	12.89**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	95,787,092.33	86,163,641.94	86,163,641.94
Indirect costs based on rate ** multiplied by actual direct costs	2,662,881.17	11,097,877.08	11,106,493.45
2014-2015 Actual Indirect Costs	3,124,457.00	12,747,907.39	12,747,907.39
2012-2013 Fixed Carry Forward	401,822.70	742,537.36	733,481.90
Total Indirect Costs	2,722,634.30	12,005,370.03	12,014,425.49
Over/(Under) Recovery	-59,753.13	-907,492.95	-907,932.04

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	3,124,457.00	12,747,907.39	12,747,907.39
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-59,753.13	-907,492.95	-907,932.04
Total Projected Indirect 2016-2017 (Numerator)	3,184,210.13	13,655,400.34	13,655,839.43
Direct Costs	95,787,092.33	86,163,641.94	86,163,641.94
Rate for 2016-2017 **	3.32*	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 2016-2017 Indirect Cost Rates
School District 82060
Form R0418

*** Final ***

Hamtramck, School District of the City of
P.O. Box 12012
Hamtramck, MI 48212

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	738,067.23	3,415,554.50	3,415,554.50
2012-2013 Fixed Carry Forward	-281,256.11	38,235.62	237,048.67
Total Indirect Costs	1,019,323.34	3,377,318.88	3,178,505.83
2012-2013 Direct Costs	28,842,563.91	26,165,076.64	26,165,076.64
2014-2015 Rate	3.53*	12.91*	12.15**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	28,846,755.93	26,589,935.05	26,589,935.05
Indirect costs based on rate ** multiplied by actual direct costs	1,018,290.48	3,432,760.61	3,230,677.11
2014-2015 Actual Indirect Costs	605,171.15	2,861,992.03	2,861,992.03
2012-2013 Fixed Carry Forward	-281,256.11	38,235.62	237,048.67
Total Indirect Costs	886,427.26	2,823,756.41	2,624,943.36
Over/(Under) Recovery	131,863.22	609,004.20	605,733.75

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	605,171.15	2,861,992.03	2,861,992.03
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	131,863.22	609,004.20	605,733.75
Total Projected Indirect 2016-2017 (Numerator)	473,307.93	2,252,987.83	2,256,258.28
Direct Costs	28,846,755.93	26,589,935.05	26,589,935.05
Rate for 2016-2017 **	1.64*	8.47*	8.49**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82080
Form R0418

*** Final ***

School District of the City of Inkster
29115 CARLYSLE ST
INKSTER, MI 48141

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,206,018.44	3,502,458.34	3,502,458.34
2012-2013 Fixed Carry Forward	-57,830.72	-842,043.67	-382,268.43
Total Indirect Costs	1,263,849.16	4,344,502.01	3,884,726.77
2012-2013 Direct Costs	24,301,523.98	22,005,084.08	22,005,084.08
2014-2015 Rate	5.20*	19.74*	17.65**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	16,316.00	16,316.00	16,316.00
Indirect costs based on rate ** multiplied by actual direct costs	848.43	2,447.40	2,879.77
2014-2015 Actual Indirect Costs	71,842.31	71,842.31	71,842.31
2012-2013 Fixed Carry Forward	-57,830.72	-842,043.67	-382,268.43
Total Indirect Costs	129,673.03	913,885.98	454,110.74
Over/(Under) Recovery	-128,824.60	0.00	-451,230.97

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	71,842.31	71,842.31	71,842.31
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-128,824.60	0.00	-451,230.97
Total Projected Indirect 2016-2017 (Numerator)	200,666.91	71,842.31	523,073.28
Direct Costs	16,316.00	16,316.00	16,316.00
Rate for 2016-2017 **	1,229.88*	440.32*	3,205.89**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82090
Form R0418

*** Final ***

Lincoln Park, School District of the City of
1650 CHAMPAIGN RD
LINCOLN PARK, MI 48146

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,122,107.49	5,395,388.96	5,395,388.96
2012-2013 Fixed Carry Forward	28,939.76	32,658.59	-106,951.94
Total Indirect Costs	1,093,167.73	5,362,730.37	5,502,340.90
2012-2013 Direct Costs	51,107,168.87	46,833,887.40	46,833,887.40
2014-2015 Rate	2.14*	11.45*	11.75**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	52,560,254.37	48,020,396.17	48,020,396.17
Indirect costs based on rate ** multiplied by actual direct costs	1,124,789.44	5,498,335.36	5,642,396.55
2014-2015 Actual Indirect Costs	1,078,016.35	5,617,874.55	5,617,874.55
2012-2013 Fixed Carry Forward	28,939.76	32,658.59	-106,951.94
Total Indirect Costs	1,049,076.59	5,585,215.96	5,724,826.49
Over/(Under) Recovery	75,712.85	-86,880.60	-82,429.94

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,078,016.35	5,617,874.55	5,617,874.55
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	75,712.85	-86,880.60	-82,429.94
Total Projected Indirect 2016-2017 (Numerator)	1,002,303.50	5,704,755.15	5,700,304.49
Direct Costs	52,560,254.37	48,020,396.17	48,020,396.17
Rate for 2016-2017 **	1.91*	11.88*	11.87**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82095
Form R0418

*** Final ***

Livonia Public Schools School District
15125 FARMINGTON RD
LIVONIA, MI 48154

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	4,436,013.87	19,842,233.77	19,842,233.77
2012-2013 Fixed Carry Forward	-958,317.32	-1,116,048.68	-1,113,552.76
Total Indirect Costs	5,394,331.19	20,958,282.45	20,955,786.53
2012-2013 Direct Costs	160,146,255.90	144,863,929.23	144,863,929.23
2014-2015 Rate	3.37*	14.47*	14.47**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	161,228,901.25	145,740,307.89	145,740,307.89
Indirect costs based on rate ** multiplied by actual direct costs	5,433,413.97	21,088,622.55	21,088,622.55
2014-2015 Actual Indirect Costs	4,853,375.73	20,341,969.09	20,341,969.09
2012-2013 Fixed Carry Forward	-958,317.32	-1,116,048.68	-1,113,552.76
Total Indirect Costs	5,811,693.05	21,458,017.77	21,455,521.85
Over/(Under) Recovery	-378,279.08	-369,395.22	-366,899.30

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	4,853,375.73	20,341,969.09	20,341,969.09
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-378,279.08	-369,395.22	-366,899.30
Total Projected Indirect 2016-2017 (Numerator)	5,231,654.81	20,711,364.31	20,708,868.39
Direct Costs	161,228,901.25	145,740,307.89	145,740,307.89
Rate for 2016-2017 **	3.24*	14.21*	14.21**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82100
Form R0418

*** Final ***

Plymouth-Canton Community Schools
454 SOUTH HARVEY ST
PLYMOUTH, MI 48170

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	2,912,895.39	17,350,595.20	17,350,595.20
2012-2013 Fixed Carry Forward	262,022.06	1,915,351.81	2,064,423.85
Total Indirect Costs	2,650,873.33	15,435,243.39	15,286,171.35
2012-2013 Direct Costs	159,294,444.23	144,856,744.42	144,856,744.42
2014-2015 Rate	1.66*	10.66*	10.55**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	165,503,303.07	151,306,837.53	151,306,837.53
Indirect costs based on rate ** multiplied by actual direct costs	2,747,354.83	16,129,308.88	15,962,871.36
2014-2015 Actual Indirect Costs	3,458,172.10	17,654,637.64	17,654,637.64
2012-2013 Fixed Carry Forward	262,022.06	1,915,351.81	2,064,423.85
Total Indirect Costs	3,196,150.04	15,739,285.83	15,590,213.79
Over/(Under) Recovery	-448,795.21	390,023.05	372,657.57

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	3,458,172.10	17,654,637.64	17,654,637.64
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-448,795.21	390,023.05	372,657.57
Total Projected Indirect 2016-2017 (Numerator)	3,906,967.31	17,264,614.59	17,281,980.07
Direct Costs	165,503,303.07	151,306,837.53	151,306,837.53
Rate for 2016-2017 **	2.36*	11.41*	11.42**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82110
Form R0418

*** Final ***

Redford Union Schools, District No. 1
17715 Brady
REDFORD, MI 48240

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,139,626.65	3,558,329.19	3,558,329.19
2012-2013 Fixed Carry Forward	-147,552.35	0.00	1,375,333.13
Total Indirect Costs	1,287,179.00	3,558,329.19	2,182,996.06
2012-2013 Direct Costs	33,057,367.40	30,638,664.86	30,638,664.86
2014-2015 Rate	3.89*	11.61*	7.12**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	35,380,445.24	32,774,942.05	32,774,942.05
Indirect costs based on rate ** multiplied by actual direct costs	1,376,299.32	3,805,170.77	2,333,575.87
2014-2015 Actual Indirect Costs	1,309,730.03	3,915,233.22	3,915,233.22
2012-2013 Fixed Carry Forward	-147,552.35	0.00	1,375,333.13
Total Indirect Costs	1,457,282.38	3,915,233.22	2,539,900.09
Over/(Under) Recovery	-80,983.06	-110,062.45	-206,324.22

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,309,730.03	3,915,233.22	3,915,233.22
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-80,983.06	-110,062.45	-206,324.22
Total Projected Indirect 2016-2017 (Numerator)	1,390,713.09	4,025,295.67	4,121,557.44
Direct Costs	35,380,445.24	32,774,942.05	32,774,942.05
Rate for 2016-2017 **	3.93*	12.28*	12.58**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82120
Form R0418

*** Final ***

River Rouge, School District of the City of
1460 COOLIDGE HWY
RIVER ROUGE, MI 48218

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	579,947.60	2,326,445.20	2,326,445.20
2012-2013 Fixed Carry Forward	-84,019.97	0.00	221,620.95
Total Indirect Costs	663,967.57	2,326,445.20	2,104,824.25
2012-2013 Direct Costs	13,167,681.62	11,421,184.02	11,421,184.02
2014-2015 Rate	5.04*	20.37*	18.43**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	17,333,042.08	15,280,817.60	15,280,817.60
Indirect costs based on rate ** multiplied by actual direct costs	873,585.32	2,292,122.64	2,816,254.68
2014-2015 Actual Indirect Costs	549,587.60	2,601,812.08	2,601,812.08
2012-2013 Fixed Carry Forward	-84,019.97	0.00	221,620.95
Total Indirect Costs	633,607.57	2,601,812.08	2,380,191.13
Over/(Under) Recovery	239,977.75	0.00	436,063.55

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	549,587.60	2,601,812.08	2,601,812.08
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	239,977.75	0.00	436,063.55
Total Projected Indirect 2016-2017 (Numerator)	309,609.85	2,601,812.08	2,165,748.53
Direct Costs	17,333,042.08	15,280,817.60	15,280,817.60
Rate for 2016-2017 **	1.79*	17.03*	14.17**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82130
Form R0418

*** Final ***

Romulus Community Schools
36540 GRANT ST
ROMULUS, MI 48174

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,144,096.96	4,821,511.32	4,821,511.32
2012-2013 Fixed Carry Forward	380,981.46	0.00	790,587.76
Total Indirect Costs	763,115.50	4,821,511.32	4,030,923.56
2012-2013 Direct Costs	36,711,530.79	33,034,116.43	33,034,116.43
2014-2015 Rate	2.08*	14.60*	12.20**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	30,506,775.17	27,630,126.27	27,630,126.27
Indirect costs based on rate ** multiplied by actual direct costs	634,540.92	4,033,998.44	3,370,875.40
2014-2015 Actual Indirect Costs	1,047,241.84	3,923,890.74	3,923,890.74
2012-2013 Fixed Carry Forward	380,981.46	0.00	790,587.76
Total Indirect Costs	666,260.38	3,923,890.74	3,133,302.98
Over/(Under) Recovery	-31,719.46	110,107.70	237,572.42

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,047,241.84	3,923,890.74	3,923,890.74
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-31,719.46	110,107.70	237,572.42
Total Projected Indirect 2016-2017 (Numerator)	1,078,961.30	3,813,783.04	3,686,318.32
Direct Costs	30,506,775.17	27,630,126.27	27,630,126.27
Rate for 2016-2017 **	3.54*	13.80*	13.34**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82140
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*** Final ***

South Redford School District
26141 Schoolcraft
Redford, MI 48239

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	983,607.55	3,506,054.22	3,506,054.22
2012-2013 Fixed Carry Forward	-203,678.02	165,803.17	165,787.02
Total Indirect Costs	1,187,285.57	3,340,251.05	3,340,267.20
2012-2013 Direct Costs	30,619,091.50	28,096,644.83	28,096,644.83
2014-2015 Rate	3.88*	11.89*	11.89**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	32,145,793.02	29,355,822.34	29,355,822.34
Indirect costs based on rate ** multiplied by actual direct costs	1,247,256.77	3,490,407.28	3,490,407.28
2014-2015 Actual Indirect Costs	1,030,826.12	3,820,796.80	3,820,796.80
2012-2013 Fixed Carry Forward	-203,678.02	165,803.17	165,787.02
Total Indirect Costs	1,234,504.14	3,654,993.63	3,655,009.78
Over/(Under) Recovery	12,752.63	-164,586.35	-164,602.50

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,030,826.12	3,820,796.80	3,820,796.80
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	12,752.63	-164,586.35	-164,602.50
Total Projected Indirect 2016-2017 (Numerator)	1,018,073.49	3,985,383.15	3,985,399.30
Direct Costs	32,145,793.02	29,355,822.34	29,355,822.34
Rate for 2016-2017 **	3.17*	13.58*	13.58**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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School District 82150
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*** Final ***

Taylor School District
23033 NORTHLINE RD
TAYLOR, MI 48180

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	2,680,276.88	11,507,325.00	11,507,325.00
2012-2013 Fixed Carry Forward	-281,667.05	0.00	183,538.67
Total Indirect Costs	2,961,943.93	11,507,325.00	11,323,786.33
2012-2013 Direct Costs	76,045,030.24	67,217,982.12	67,217,982.12
2014-2015 Rate	3.89*	17.12*	16.85**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	75,497,622.23	66,536,403.24	66,536,403.24
Indirect costs based on rate ** multiplied by actual direct costs	2,936,857.50	9,980,460.49	11,211,383.95
2014-2015 Actual Indirect Costs	2,354,449.43	11,315,668.42	11,315,668.42
2012-2013 Fixed Carry Forward	-281,667.05	0.00	183,538.67
Total Indirect Costs	2,636,116.48	11,315,668.42	11,132,129.75
Over/(Under) Recovery	300,741.02	0.00	79,254.20

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	2,354,449.43	11,315,668.42	11,315,668.42
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	300,741.02	0.00	79,254.20
Total Projected Indirect 2016-2017 (Numerator)	2,053,708.41	11,315,668.42	11,236,414.22
Direct Costs	75,497,622.23	66,536,403.24	66,536,403.24
Rate for 2016-2017 **	2.72*	17.01*	16.89**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82155
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*** Final ***

Trenton Public Schools
2603 CHARLTON RD
TRENTON, MI 48183

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	768,195.15	3,321,699.89	3,321,699.89
2012-2013 Fixed Carry Forward	-50,299.53	15,018.31	15,161.30
Total Indirect Costs	818,494.68	3,306,681.58	3,306,538.59
2012-2013 Direct Costs	26,942,590.13	24,389,085.39	24,389,085.39
2014-2015 Rate	3.04*	13.56*	13.56**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	28,648,121.55	26,047,758.81	26,047,758.81
Indirect costs based on rate ** multiplied by actual direct costs	870,902.90	3,532,076.09	3,532,076.09
2014-2015 Actual Indirect Costs	790,135.99	3,390,498.73	3,390,498.73
2012-2013 Fixed Carry Forward	-50,299.53	15,018.31	15,161.30
Total Indirect Costs	840,435.52	3,375,480.42	3,375,337.43
Over/(Under) Recovery	30,467.38	156,595.67	156,738.66

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	790,135.99	3,390,498.73	3,390,498.73
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	30,467.38	156,595.67	156,738.66
Total Projected Indirect 2016-2017 (Numerator)	759,668.61	3,233,903.06	3,233,760.07
Direct Costs	28,648,121.55	26,047,758.81	26,047,758.81
Rate for 2016-2017 **	2.65*	12.42*	12.41**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82160
Form R0418

*** Final ***

Wayne-Westland Community School District
36745 MARQUETTE ST
WESTLAND, MI 48185

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	3,304,239.91	17,100,868.62	17,100,868.62
2012-2013 Fixed Carry Forward	-515,319.46	-207,286.83	-135,706.86
Total Indirect Costs	3,819,559.37	17,308,155.45	17,236,575.48
2012-2013 Direct Costs	129,268,821.40	115,472,192.69	115,472,192.69
2014-2015 Rate	2.95*	14.99*	14.93**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	127,238,375.36	113,801,720.88	113,801,720.88
Indirect costs based on rate ** multiplied by actual direct costs	3,753,532.07	17,058,877.96	16,990,596.93
2014-2015 Actual Indirect Costs	3,073,466.63	16,510,121.11	16,510,121.11
2012-2013 Fixed Carry Forward	-515,319.46	-207,286.83	-135,706.86
Total Indirect Costs	3,588,786.09	16,717,407.94	16,645,827.97
Over/(Under) Recovery	164,745.98	341,470.02	344,768.96

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	3,073,466.63	16,510,121.11	16,510,121.11
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	164,745.98	341,470.02	344,768.96
Total Projected Indirect 2016-2017 (Numerator)	2,908,720.65	16,168,651.09	16,165,352.15
Direct Costs	127,238,375.36	113,801,720.88	113,801,720.88
Rate for 2016-2017 **	2.29*	14.21*	14.20**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82170
Form R0418

*** Final ***

Wyandotte, School District of the City of
P.O. Box 130
Wyandotte, MI 48192

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,407,031.38	6,706,325.55	6,706,325.55
2012-2013 Fixed Carry Forward	-12,747.63	-135,010.99	-133,110.54
Total Indirect Costs	1,419,779.01	6,841,336.54	6,839,436.09
2012-2013 Direct Costs	55,585,134.24	50,285,840.07	50,285,840.07
2014-2015 Rate	2.55*	13.60*	13.60**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	58,768,725.88	53,213,595.53	53,213,595.53
Indirect costs based on rate ** multiplied by actual direct costs	1,498,602.51	7,237,048.99	7,237,048.99
2014-2015 Actual Indirect Costs	1,486,621.11	7,041,751.46	7,041,751.46
2012-2013 Fixed Carry Forward	-12,747.63	-135,010.99	-133,110.54
Total Indirect Costs	1,499,368.74	7,176,762.45	7,174,862.00
Over/(Under) Recovery	-766.23	60,286.54	62,186.99

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,486,621.11	7,041,751.46	7,041,751.46
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-766.23	60,286.54	62,186.99
Total Projected Indirect 2016-2017 (Numerator)	1,487,387.34	6,981,464.92	6,979,564.47
Direct Costs	58,768,725.88	53,213,595.53	53,213,595.53
Rate for 2016-2017 **	2.53*	13.12*	13.12**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82180
Form R0418

*** Final ***

Flat Rock Community Schools
28639 DIVISION ST
FLAT ROCK, MI 48134

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	544,672.33	2,360,278.00	2,360,278.00
2012-2013 Fixed Carry Forward	69,918.36	0.00	341,728.81
Total Indirect Costs	474,753.97	2,360,278.00	2,018,549.19
2012-2013 Direct Costs	17,216,812.67	15,401,207.00	15,401,207.00
2014-2015 Rate	2.76*	15.33*	13.11**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	17,304,723.54	15,693,026.00	15,693,026.00
Indirect costs based on rate ** multiplied by actual direct costs	477,610.37	2,353,953.90	2,057,355.71
2014-2015 Actual Indirect Costs	555,001.24	2,166,698.78	2,166,698.78
2012-2013 Fixed Carry Forward	69,918.36	0.00	341,728.81
Total Indirect Costs	485,082.88	2,166,698.78	1,824,969.97
Over/(Under) Recovery	-7,472.51	0.00	232,385.74

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	555,001.24	2,166,698.78	2,166,698.78
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-7,472.51	0.00	232,385.74
Total Projected Indirect 2016-2017 (Numerator)	562,473.75	2,166,698.78	1,934,313.04
Direct Costs	17,304,723.54	15,693,026.00	15,693,026.00
Rate for 2016-2017 **	3.25*	13.81*	12.33**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82230
Form R0418

*** Final ***

Crestwood School District
1501 NORTH BEECH DALY RD
DEARBORN HEIGHTS, MI 48127

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	515,920.86	3,062,470.18	3,062,470.18
2012-2013 Fixed Carry Forward	33,914.96	245,922.65	245,922.65
Total Indirect Costs	482,005.90	2,816,547.53	2,816,547.53
2012-2013 Direct Costs	31,777,242.87	29,230,693.55	29,230,693.55
2014-2015 Rate	1.52*	9.64*	9.64**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	36,107,527.37	33,512,075.16	33,512,075.16
Indirect costs based on rate ** multiplied by actual direct costs	548,834.42	3,230,564.05	3,230,564.05
2014-2015 Actual Indirect Costs	575,866.73	3,171,318.94	3,171,318.94
2012-2013 Fixed Carry Forward	33,914.96	245,922.65	245,922.65
Total Indirect Costs	541,951.77	2,925,396.29	2,925,396.29
Over/(Under) Recovery	6,882.65	305,167.76	305,167.76

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	575,866.73	3,171,318.94	3,171,318.94
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	6,882.65	305,167.76	305,167.76
Total Projected Indirect 2016-2017 (Numerator)	568,984.08	2,866,151.18	2,866,151.18
Direct Costs	36,107,527.37	33,512,075.16	33,512,075.16
Rate for 2016-2017 **	1.58*	8.55*	8.55**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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School District 82240
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*** Final ***

Westwood Community School District
3335 SOUTH BEECH DALY ST
DEARBORN HEIGHTS, MI 48125

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,118,052.58	3,082,643.02	3,082,643.02
2012-2013 Fixed Carry Forward	487,280.02	0.00	445,745.97
Total Indirect Costs	630,772.56	3,082,643.02	2,636,897.05
2012-2013 Direct Costs	24,505,845.84	22,541,255.40	22,541,255.40
2014-2015 Rate	2.57*	13.68*	11.70**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	22,099,614.42	20,109,227.48	20,109,227.48
Indirect costs based on rate ** multiplied by actual direct costs	567,960.09	2,750,942.32	2,352,779.62
2014-2015 Actual Indirect Costs	988,787.72	2,979,174.66	2,979,174.66
2012-2013 Fixed Carry Forward	487,280.02	0.00	445,745.97
Total Indirect Costs	501,507.70	2,979,174.66	2,533,428.69
Over/(Under) Recovery	66,452.39	-228,232.34	-180,649.07

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	988,787.72	2,979,174.66	2,979,174.66
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	66,452.39	-228,232.34	-180,649.07
Total Projected Indirect 2016-2017 (Numerator)	922,335.33	3,207,407.00	3,159,823.73
Direct Costs	22,099,614.42	20,109,227.48	20,109,227.48
Rate for 2016-2017 **	4.17*	15.95*	15.71**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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School District 82250
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*** Final ***

Ecorse Public Schools
27225 W OUTER DR
ECORSE, MI 48229

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	203,156.74	2,009,461.96	2,009,461.96
2012-2013 Fixed Carry Forward	15,081.82	0.00	189,216.45
Total Indirect Costs	188,074.92	2,009,461.96	1,820,245.51
2012-2013 Direct Costs	10,704,234.86	8,897,929.64	8,897,929.64
2014-2015 Rate	1.76*	22.58*	20.46**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	13,031,819.29	11,485,837.45	11,485,837.45
Indirect costs based on rate ** multiplied by actual direct costs	229,360.02	1,722,875.62	2,350,002.34
2014-2015 Actual Indirect Costs	186,303.96	1,732,285.80	1,732,285.80
2012-2013 Fixed Carry Forward	15,081.82	0.00	189,216.45
Total Indirect Costs	171,222.14	1,732,285.80	1,543,069.35
Over/(Under) Recovery	58,137.88	0.00	806,932.99

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	186,303.96	1,732,285.80	1,732,285.80
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	58,137.88	0.00	806,932.99
Total Projected Indirect 2016-2017 (Numerator)	128,166.08	1,732,285.80	925,352.81
Direct Costs	13,031,819.29	11,485,837.45	11,485,837.45
Rate for 2016-2017 **	0.98*	15.08*	8.06**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82290
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*** Final ***

Gibraltar School District
19370 VREELAND RD
WOODHAVEN, MI 48183

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	871,793.28	4,927,317.41	4,927,317.41
2012-2013 Fixed Carry Forward	-133,768.44	0.00	-400,076.86
Total Indirect Costs	1,005,561.72	4,927,317.41	5,327,394.27
2012-2013 Direct Costs	31,777,432.32	27,721,908.19	27,721,908.19
2014-2015 Rate	3.16*	17.77*	19.22**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	33,561,338.20	29,941,509.39	29,941,509.39
Indirect costs based on rate ** multiplied by actual direct costs	1,060,538.29	4,491,226.41	5,754,758.10
2014-2015 Actual Indirect Costs	921,100.09	4,540,928.90	4,540,928.90
2012-2013 Fixed Carry Forward	-133,768.44	0.00	-400,076.86
Total Indirect Costs	1,054,868.53	4,540,928.90	4,941,005.76
Over/(Under) Recovery	5,669.76	0.00	813,752.34

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	921,100.09	4,540,928.90	4,540,928.90
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	5,669.76	0.00	813,752.34
Total Projected Indirect 2016-2017 (Numerator)	915,430.33	4,540,928.90	3,727,176.56
Direct Costs	33,561,338.20	29,941,509.39	29,941,509.39
Rate for 2016-2017 **	2.73*	15.17*	12.45**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82300
Form R0418

*** Final ***

Grosse Ile Township Schools
23276 EAST RIVER RD
GROSSE ILE, MI 48138

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	458,937.00	2,276,779.00	2,276,779.00
2012-2013 Fixed Carry Forward	-2,167.15	109,244.12	89,099.09
Total Indirect Costs	461,104.15	2,167,534.88	2,187,679.91
2012-2013 Direct Costs	18,194,116.00	16,376,274.00	16,376,274.00
2014-2015 Rate	2.53*	13.24*	13.36**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	19,328,199.91	17,418,455.90	17,418,455.90
Indirect costs based on rate ** multiplied by actual direct costs	489,003.46	2,306,203.56	2,327,105.71
2014-2015 Actual Indirect Costs	598,194.13	2,507,938.14	2,507,938.14
2012-2013 Fixed Carry Forward	-2,167.15	109,244.12	89,099.09
Total Indirect Costs	600,361.28	2,398,694.02	2,418,839.05
Over/(Under) Recovery	-111,357.82	-92,490.46	-91,733.34

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	598,194.13	2,507,938.14	2,507,938.14
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-111,357.82	-92,490.46	-91,733.34
Total Projected Indirect 2016-2017 (Numerator)	709,551.95	2,600,428.60	2,599,671.48
Direct Costs	19,328,199.91	17,418,455.90	17,418,455.90
Rate for 2016-2017 **	3.67*	14.93*	14.92**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82320
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*** Final ***

Harper Woods, The School District of the City of
20225 BEACONSFIELD ST
HARPER WOODS, MI 48225

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	337,864.85	1,740,028.27	1,740,028.27
2012-2013 Fixed Carry Forward	104,480.00	0.00	769,002.77
Total Indirect Costs	233,384.85	1,740,028.27	971,025.50
2012-2013 Direct Costs	15,069,433.92	13,667,270.50	13,667,270.50
2014-2015 Rate	1.55*	12.73*	7.10**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	17,941,838.39	16,501,467.67	16,501,467.67
Indirect costs based on rate ** multiplied by actual direct costs	278,098.50	2,100,636.83	1,171,604.20
2014-2015 Actual Indirect Costs	346,799.79	1,787,170.51	1,787,170.51
2012-2013 Fixed Carry Forward	104,480.00	0.00	769,002.77
Total Indirect Costs	242,319.79	1,787,170.51	1,018,167.74
Over/(Under) Recovery	35,778.71	313,466.32	153,436.46

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	346,799.79	1,787,170.51	1,787,170.51
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	35,778.71	313,466.32	153,436.46
Total Projected Indirect 2016-2017 (Numerator)	311,021.08	1,473,704.19	1,633,734.05
Direct Costs	17,941,838.39	16,501,467.67	16,501,467.67
Rate for 2016-2017 **	1.73*	8.93*	9.90**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82340
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*** Final ***

Huron School District
32044 HURON RIVER DR
NEW BOSTON, MI 48164

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	484,699.71	2,382,985.36	2,382,985.36
2012-2013 Fixed Carry Forward	26,639.14	-58,001.34	-57,846.54
Total Indirect Costs	458,060.57	2,440,986.70	2,440,831.90
2012-2013 Direct Costs	22,240,765.81	20,346,927.16	20,346,927.16
2014-2015 Rate	2.06*	12.00*	12.00**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	24,137,967.95	22,178,943.97	22,178,943.97
Indirect costs based on rate ** multiplied by actual direct costs	497,242.14	2,661,473.28	2,661,473.28
2014-2015 Actual Indirect Costs	518,725.64	2,536,727.82	2,536,727.82
2012-2013 Fixed Carry Forward	26,639.14	-58,001.34	-57,846.54
Total Indirect Costs	492,086.50	2,594,729.16	2,594,574.36
Over/(Under) Recovery	5,155.64	66,744.12	66,898.92

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	518,725.64	2,536,727.82	2,536,727.82
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	5,155.64	66,744.12	66,898.92
Total Projected Indirect 2016-2017 (Numerator)	513,570.00	2,469,983.70	2,469,828.90
Direct Costs	24,137,967.95	22,178,943.97	22,178,943.97
Rate for 2016-2017 **	2.13*	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 2016-2017 Indirect Cost Rates
School District 82365
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*** Final ***

Woodhaven-Brownstown School District
24821 HALL RD
WOODHAVEN, MI 48183

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,450,866.98	4,458,482.72	4,458,482.72
2012-2013 Fixed Carry Forward	-59,944.10	793,253.51	793,253.51
Total Indirect Costs	1,510,811.08	3,665,229.21	3,665,229.21
2012-2013 Direct Costs	44,065,836.39	41,058,220.65	41,058,220.65
2014-2015 Rate	3.43*	8.93*	8.93**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	44,177,010.30	42,281,795.32	42,281,795.32
Indirect costs based on rate ** multiplied by actual direct costs	1,515,271.45	3,775,764.32	3,775,764.32
2014-2015 Actual Indirect Costs	1,460,759.54	4,498,907.21	4,498,907.21
2012-2013 Fixed Carry Forward	-59,944.10	793,253.51	793,253.51
Total Indirect Costs	1,520,703.64	3,705,653.70	3,705,653.70
Over/(Under) Recovery	-5,432.19	70,110.62	70,110.62

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,460,759.54	4,498,907.21	4,498,907.21
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-5,432.19	70,110.62	70,110.62
Total Projected Indirect 2016-2017 (Numerator)	1,466,191.73	4,428,796.59	4,428,796.59
Direct Costs	44,177,010.30	42,281,795.32	42,281,795.32
Rate for 2016-2017 **	3.32*	10.47*	10.47**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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School District 82390
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*** Final ***

Northville Public Schools
501 WEST MAIN ST
NORTHVILLE, MI 48167

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,759,490.67	8,526,096.41	8,526,096.41
2012-2013 Fixed Carry Forward	-419,816.67	-402,176.75	-402,714.00
Total Indirect Costs	2,179,307.34	8,928,273.16	8,928,810.41
2012-2013 Direct Costs	70,027,808.06	63,261,202.32	63,261,202.32
2014-2015 Rate	3.11*	14.11*	14.11**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	75,703,665.52	68,020,990.70	68,020,990.70
Indirect costs based on rate ** multiplied by actual direct costs	2,354,384.00	9,597,761.79	9,597,761.79
2014-2015 Actual Indirect Costs	1,880,123.01	9,562,797.83	9,562,797.83
2012-2013 Fixed Carry Forward	-419,816.67	-402,176.75	-402,714.00
Total Indirect Costs	2,299,939.68	9,964,974.58	9,965,511.83
Over/(Under) Recovery	54,444.32	-367,212.79	-367,750.04

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,880,123.01	9,562,797.83	9,562,797.83
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	54,444.32	-367,212.79	-367,750.04
Total Projected Indirect 2016-2017 (Numerator)	1,825,678.69	9,930,010.62	9,930,547.87
Direct Costs	75,703,665.52	68,020,990.70	68,020,990.70
Rate for 2016-2017 **	2.41*	14.60*	14.60**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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School District 82400
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*** Final ***

Riverview Community School District
13425 COLVIN ST
RIVERVIEW, MI 48193

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,081,658.64	3,681,590.79	3,681,590.79
2012-2013 Fixed Carry Forward	-239,742.71	0.00	-202,510.28
Total Indirect Costs	1,321,401.35	3,681,590.79	3,884,101.07
2012-2013 Direct Costs	23,523,228.53	20,923,296.38	20,923,296.38
2014-2015 Rate	5.62*	17.60*	18.56**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	24,665,401.31	21,879,140.80	21,879,140.80
Indirect costs based on rate ** multiplied by actual direct costs	1,386,195.55	3,281,871.12	4,060,768.53
2014-2015 Actual Indirect Costs	1,093,259.36	3,879,519.87	3,879,519.87
2012-2013 Fixed Carry Forward	-239,742.71	0.00	-202,510.28
Total Indirect Costs	1,333,002.07	3,879,519.87	4,082,030.15
Over/(Under) Recovery	53,193.48	0.00	-21,261.62

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,093,259.36	3,879,519.87	3,879,519.87
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	53,193.48	0.00	-21,261.62
Total Projected Indirect 2016-2017 (Numerator)	1,040,065.88	3,879,519.87	3,900,781.49
Direct Costs	24,665,401.31	21,879,140.80	21,879,140.80
Rate for 2016-2017 **	4.22*	17.73*	17.83**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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*** Final ***

Southgate Community School District
14600 DIX TOLEDO RD
SOUTHGATE, MI 48195

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,933,489.19	5,130,365.07	5,130,365.07
2012-2013 Fixed Carry Forward	-630,216.84	177,249.49	177,049.87
Total Indirect Costs	2,563,706.03	4,953,115.58	4,953,315.20
2012-2013 Direct Costs	47,711,959.15	44,515,083.27	44,515,083.27
2014-2015 Rate	5.37*	11.13*	11.13**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	40,647,397.50	37,770,450.77	37,770,450.77
Indirect costs based on rate ** multiplied by actual direct costs	2,182,765.25	4,203,851.17	4,203,851.17
2014-2015 Actual Indirect Costs	1,752,484.27	4,629,685.79	4,629,685.79
2012-2013 Fixed Carry Forward	-630,216.84	177,249.49	177,049.87
Total Indirect Costs	2,382,701.11	4,452,436.30	4,452,635.92
Over/(Under) Recovery	-199,935.86	-248,585.13	-248,784.75

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,752,484.27	4,629,685.79	4,629,685.79
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-199,935.86	-248,585.13	-248,784.75
Total Projected Indirect 2016-2017 (Numerator)	1,952,420.13	4,878,270.92	4,878,470.54
Direct Costs	40,647,397.50	37,770,450.77	37,770,450.77
Rate for 2016-2017 **	4.80*	12.92*	12.92**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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*** Final ***

Van Buren Public Schools
555 WEST COLUMBIA AVE
BELLEVILLE, MI 48111

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	748,299.19	5,923,908.93	5,923,908.93
2012-2013 Fixed Carry Forward	-36,197.25	-572,680.58	-517,995.32
Total Indirect Costs	784,496.44	6,496,589.51	6,441,904.25
2012-2013 Direct Costs	44,037,108.29	38,861,498.55	38,861,498.55
2014-2015 Rate	1.78*	16.72*	16.58**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	44,770,879.14	39,697,789.31	39,697,789.31
Indirect costs based on rate ** multiplied by actual direct costs	796,921.65	5,954,668.40	6,581,893.47
2014-2015 Actual Indirect Costs	846,678.32	5,919,768.15	5,919,768.15
2012-2013 Fixed Carry Forward	-36,197.25	-572,680.58	-517,995.32
Total Indirect Costs	882,875.57	6,492,448.73	6,437,763.47
Over/(Under) Recovery	-85,953.92	0.00	144,130.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	846,678.32	5,919,768.15	5,919,768.15
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-85,953.92	0.00	144,130.00
Total Projected Indirect 2016-2017 (Numerator)	932,632.24	5,919,768.15	5,775,638.15
Direct Costs	44,770,879.14	39,697,789.31	39,697,789.31
Rate for 2016-2017 **	2.08*	14.91*	14.55**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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*** Final ***

Detroit Achievement Academy
7000 Outer Drive
Detroit, MI 48235

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	965,767.90	863,721.76	863,721.76
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	10,960.49	113,006.63	113,006.63
Total Indirect Costs	10,960.49	113,006.63	113,006.63
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	10,960.49	113,006.63	113,006.63
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	10,960.49	113,006.63	113,006.63
Direct Costs	965,767.90	863,721.76	863,721.76
Rate for 2016-2017 **	1.13*	13.08*	13.08**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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School District 82701
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*** Final ***

University Preparatory Science and Math (PSAD)
5100 JOHN R ST
DETROIT, MI 48202

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	808,861.87	1,776,594.75	1,776,594.75
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	808,861.87	1,776,594.75	1,776,594.75
2012-2013 Direct Costs	5,985,554.64	5,017,821.76	5,017,821.76
2014-2015 Rate	13.51*	35.41*	35.41**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	10,429,725.46	8,807,228.57	8,807,228.57
Indirect costs based on rate ** multiplied by actual direct costs	1,409,055.91	1,321,084.29	2,201,807.14
2014-2015 Actual Indirect Costs	1,591,061.29	3,213,558.18	3,213,558.18
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,591,061.29	3,213,558.18	3,213,558.18
Over/(Under) Recovery	-182,005.38	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,591,061.29	3,213,558.18	3,213,558.18
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-182,005.38	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	1,773,066.67	3,213,558.18	3,213,558.18
Direct Costs	10,429,725.46	8,807,228.57	8,807,228.57
Rate for 2016-2017 **	17.00*	36.49*	36.49**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82702
Form R0418

*** Final ***

University Preparatory Academy (PSAD)
P. O. Box 2339
DETROIT, MI 48202

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,533,050.35	2,722,162.30	2,722,162.30
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,533,050.35	2,722,162.30	2,722,162.30
2012-2013 Direct Costs	14,253,808.19	13,064,696.24	13,064,696.24
2014-2015 Rate	10.76*	20.84*	20.84**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	13,740,740.60	12,355,043.07	12,355,043.07
Indirect costs based on rate ** multiplied by actual direct costs	1,478,503.69	1,853,256.46	2,574,790.98
2014-2015 Actual Indirect Costs	1,728,643.60	3,114,341.13	3,114,341.13
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,728,643.60	3,114,341.13	3,114,341.13
Over/(Under) Recovery	-250,139.91	0.00	-539,550.15

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,728,643.60	3,114,341.13	3,114,341.13
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-250,139.91	0.00	-539,550.15
Total Projected Indirect 2016-2017 (Numerator)	1,978,783.51	3,114,341.13	3,653,891.28
Direct Costs	13,740,740.60	12,355,043.07	12,355,043.07
Rate for 2016-2017 **	14.40*	25.21*	29.57**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82703
Form R0418

*** Final ***

Henry Ford Academy: School for Creative Studies
(PSAD)
485 W MILWAUKEE ST
DETROIT, MI 48202

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,057,205.81	2,676,791.89	2,676,791.89
2012-2013 Fixed Carry Forward	-8,325.95	0.00	0.00
Total Indirect Costs	1,065,531.76	2,676,791.89	2,676,791.89
2012-2013 Direct Costs	8,130,851.64	6,511,265.56	6,511,265.56
2014-2015 Rate	13.10*	41.11*	41.11**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	10,338,794.63	8,519,342.44	8,519,342.44
Indirect costs based on rate ** multiplied by actual direct costs	1,354,382.10	1,277,901.37	2,129,835.61
2014-2015 Actual Indirect Costs	310,414.16	2,129,866.35	2,129,866.35
2012-2013 Fixed Carry Forward	-8,325.95	0.00	0.00
Total Indirect Costs	318,740.11	2,129,866.35	2,129,866.35
Over/(Under) Recovery	1,035,641.99	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	310,414.16	2,129,866.35	2,129,866.35
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	1,035,641.99	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	-725,227.83	2,129,866.35	2,129,866.35
Direct Costs	10,338,794.63	8,519,342.44	8,519,342.44
Rate for 2016-2017 **	0.00*	25.00*	25.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82704
Form R0418

*** Final ***

Detroit Public Safety Academy
1250 ROSA PARKS BLVD
DETROIT, MI 48216

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,562,985.28	1,164,142.58	1,164,142.58
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	65,083.50	463,926.20	463,926.20
Total Indirect Costs	65,083.50	463,926.20	463,926.20
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	65,083.50	463,926.20	463,926.20
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	65,083.50	463,926.20	463,926.20
Direct Costs	1,562,985.28	1,164,142.58	1,164,142.58
Rate for 2016-2017 **	4.16*	39.85*	39.85**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82705
Form R0418

*** Final ***

Branch Line School
16360 HUBBARD ST
LIVONIA, MI 48154

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	743,787.79	691,384.25	691,384.25
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	16,178.10	68,581.64	68,581.64
Total Indirect Costs	16,178.10	68,581.64	68,581.64
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	16,178.10	68,581.64	68,581.64
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	16,178.10	68,581.64	68,581.64
Direct Costs	743,787.79	691,384.25	691,384.25
Rate for 2016-2017 **	2.18*	9.92*	9.92**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82706
Form R0418

*** Final ***

The James and Grace Lee Boggs School
4141 MITCHELL ST
DETROIT, MI 48207

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	745,281.38	661,825.53	661,825.53
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	87,405.65	170,861.50	170,861.50
Total Indirect Costs	87,405.65	170,861.50	170,861.50
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	87,405.65	170,861.50	170,861.50
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	87,405.65	170,861.50	170,861.50
Direct Costs	745,281.38	661,825.53	661,825.53
Rate for 2016-2017 **	11.73*	25.82*	25.82**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82707
Form R0418

*** Final ***

Experiencia Preparatory Academy
950 SELDEN ST
DETROIT, MI 48201

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,048,951.00	2,387,369.00	2,387,369.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	22,642.00	684,224.00	684,224.00
Total Indirect Costs	22,642.00	684,224.00	684,224.00
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	22,642.00	684,224.00	684,224.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	22,642.00	684,224.00	684,224.00
Direct Costs	3,048,951.00	2,387,369.00	2,387,369.00
Rate for 2016-2017 **	0.74*	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 2016-2017 Indirect Cost Rates
School District 82710
Form R0418

*** Final ***

WAY Michigan
407 E FORT ST
DETROIT, MI 48226

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	580,147.22	551,282.16	551,282.16
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	47,478.68	76,343.74	76,343.74
Total Indirect Costs	47,478.68	76,343.74	76,343.74
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	47,478.68	76,343.74	76,343.74
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	47,478.68	76,343.74	76,343.74
Direct Costs	580,147.22	551,282.16	551,282.16
Rate for 2016-2017 **	8.18*	13.85*	13.85**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82711
Form R0418

*** Final ***

Canton Preparatory High School
46610 CHERRY HILL RD
CANTON, MI 48187

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,533,615.87	1,497,328.84	1,497,328.84
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	59,480.05	1,095,767.08	1,095,767.08
Total Indirect Costs	59,480.05	1,095,767.08	1,095,767.08
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	59,480.05	1,095,767.08	1,095,767.08
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	59,480.05	1,095,767.08	1,095,767.08
Direct Costs	2,533,615.87	1,497,328.84	1,497,328.84
Rate for 2016-2017 **	2.35*	73.18*	73.18**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82713
Form R0418

*** Final ***

New Paradigm College Prep
2450 S BEATRICE ST
DETROIT, MI 48217

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,031,889.10	812,201.38	812,201.38
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	17,885.78	237,573.50	237,573.50
Total Indirect Costs	17,885.78	237,573.50	237,573.50
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	17,885.78	237,573.50	237,573.50
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	17,885.78	237,573.50	237,573.50
Direct Costs	1,031,889.10	812,201.38	812,201.38
Rate for 2016-2017 **	1.73*	29.25*	29.25**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82714
Form R0418

*** Final ***

Detroit Delta Preparatory Academy for Social Justice
3550 John C Lodge Fwy
Detroit, MI 48201

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	942,035.92	572,660.22	572,660.22
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	23,302.47	392,678.17	392,678.17
Total Indirect Costs	23,302.47	392,678.17	392,678.17
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	23,302.47	392,678.17	392,678.17
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	23,302.47	392,678.17	392,678.17
Direct Costs	942,035.92	572,660.22	572,660.22
Rate for 2016-2017 **	2.47*	68.57*	68.57**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82715
Form R0418

*** Final ***

Schools for the Future Detroit
3550 John C Lodge Fwy
Detroit, MI 48201

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 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
2014-2015 Actual Indirect Costs	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	0.00	0.00	0.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	0.00	0.00	0.00
Direct Costs	0.00	0.00	0.00
Rate for 2016-2017 **	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 2016-2017 Indirect Cost Rates
School District 82716
Form R0418

*** Final ***

Vista Meadows Academy
20651 WEST WARREN ST
DEARBORN HEIGHTS, MI 48127

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	71,589.00	335,570.00	335,570.00
2012-2013 Fixed Carry Forward	-41,502.38	0.00	-103,427.53
Total Indirect Costs	113,091.38	335,570.00	438,997.53
2012-2013 Direct Costs	1,351,250.00	1,087,269.00	1,087,269.00
2014-2015 Rate	8.37*	30.86*	40.38**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	834,285.00	757,469.00	757,469.00
Indirect costs based on rate ** multiplied by actual direct costs	69,829.65	113,620.35	189,367.25
2014-2015 Actual Indirect Costs	31,315.00	108,131.00	108,131.00
2012-2013 Fixed Carry Forward	-41,502.38	0.00	-103,427.53
Total Indirect Costs	72,817.38	108,131.00	211,558.53
Over/(Under) Recovery	-2,987.73	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	31,315.00	108,131.00	108,131.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-2,987.73	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	34,302.73	108,131.00	108,131.00
Direct Costs	834,285.00	757,469.00	757,469.00
Rate for 2016-2017 **	4.11*	14.28*	14.28**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82717
Form R0418

*** Final ***

Achieve Charter Academy
3250 DENTON RD
CANTON, MI 48188

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	391,187.00	1,815,560.00	1,815,560.00
2012-2013 Fixed Carry Forward	-47,917.11	0.00	0.00
Total Indirect Costs	439,104.11	1,815,560.00	1,815,560.00
2012-2013 Direct Costs	5,248,775.00	3,824,402.00	3,824,402.00
2014-2015 Rate	8.37*	47.47*	47.47**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,607,801.00	4,186,472.00	4,186,472.00
Indirect costs based on rate ** multiplied by actual direct costs	469,372.94	627,970.80	1,046,618.00
2014-2015 Actual Indirect Costs	329,492.00	1,750,821.00	1,750,821.00
2012-2013 Fixed Carry Forward	-47,917.11	0.00	0.00
Total Indirect Costs	377,409.11	1,750,821.00	1,750,821.00
Over/(Under) Recovery	91,963.83	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	329,492.00	1,750,821.00	1,750,821.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	91,963.83	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	237,528.17	1,750,821.00	1,750,821.00
Direct Costs	5,607,801.00	4,186,472.00	4,186,472.00
Rate for 2016-2017 **	4.24*	41.82*	41.82**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82718
Form R0418

*** Final ***

Quest Charter Academy
24745 VAN BORN RD
TAYLOR, MI 48180

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	228,001.00	1,581,265.00	1,581,265.00
2012-2013 Fixed Carry Forward	-13,500.53	0.00	0.00
Total Indirect Costs	241,501.53	1,581,265.00	1,581,265.00
2012-2013 Direct Costs	6,025,294.00	4,672,030.00	4,672,030.00
2014-2015 Rate	4.01*	33.85*	33.85**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,536,618.00	5,181,860.00	5,181,860.00
Indirect costs based on rate ** multiplied by actual direct costs	262,118.38	777,279.00	1,295,465.00
2014-2015 Actual Indirect Costs	308,655.00	1,663,413.00	1,663,413.00
2012-2013 Fixed Carry Forward	-13,500.53	0.00	0.00
Total Indirect Costs	322,155.53	1,663,413.00	1,663,413.00
Over/(Under) Recovery	-60,037.15	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	308,655.00	1,663,413.00	1,663,413.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-60,037.15	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	368,692.15	1,663,413.00	1,663,413.00
Direct Costs	6,536,618.00	5,181,860.00	5,181,860.00
Rate for 2016-2017 **	5.64*	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 2016-2017 Indirect Cost Rates
School District 82719
Form R0418

*** Final ***

Washington-Parks Academy
11685 Appleton
Redford, MI 48239

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	181,718.75	2,010,937.78	2,010,937.78
2012-2013 Fixed Carry Forward	-20,894.54	0.00	0.00
Total Indirect Costs	202,613.29	2,010,937.78	2,010,937.78
2012-2013 Direct Costs	8,600,225.40	6,771,006.37	6,771,006.37
2014-2015 Rate	2.36*	29.70*	29.70**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	11,564,429.98	9,290,262.45	9,290,262.45
Indirect costs based on rate ** multiplied by actual direct costs	272,920.55	1,393,539.37	2,322,565.61
2014-2015 Actual Indirect Costs	163,812.47	2,437,980.00	2,437,980.00
2012-2013 Fixed Carry Forward	-20,894.54	0.00	0.00
Total Indirect Costs	184,707.01	2,437,980.00	2,437,980.00
Over/(Under) Recovery	88,213.54	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	163,812.47	2,437,980.00	2,437,980.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	88,213.54	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	75,598.93	2,437,980.00	2,437,980.00
Direct Costs	11,564,429.98	9,290,262.45	9,290,262.45
Rate for 2016-2017 **	0.65*	26.24*	26.24**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82722
Form R0418

*** Final ***

Detroit Leadership Academy
13550 Virgil
Detroit, MI 48223

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	203,961.11	931,175.35	931,175.35
2012-2013 Fixed Carry Forward	79,884.58	0.00	0.00
Total Indirect Costs	124,076.53	931,175.35	931,175.35
2012-2013 Direct Costs	3,830,576.16	3,103,361.92	3,103,361.92
2014-2015 Rate	3.24*	30.01*	30.01**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,295,350.73	4,279,794.32	4,279,794.32
Indirect costs based on rate ** multiplied by actual direct costs	171,569.36	641,969.15	1,069,948.58
2014-2015 Actual Indirect Costs	240,390.67	1,255,947.08	1,255,947.08
2012-2013 Fixed Carry Forward	79,884.58	0.00	0.00
Total Indirect Costs	160,506.09	1,255,947.08	1,255,947.08
Over/(Under) Recovery	11,063.27	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	240,390.67	1,255,947.08	1,255,947.08
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	11,063.27	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	229,327.40	1,255,947.08	1,255,947.08
Direct Costs	5,295,350.73	4,279,794.32	4,279,794.32
Rate for 2016-2017 **	4.33*	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 2016-2017 Indirect Cost Rates
School District 82723
Form R0418

*** Final ***

Legacy Charter Academy
4900 E HILDALE ST
DETROIT, MI 48234

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	209,265.00	1,658,292.00	1,658,292.00
2012-2013 Fixed Carry Forward	102,655.36	0.00	0.00
Total Indirect Costs	106,609.64	1,658,292.00	1,658,292.00
2012-2013 Direct Costs	6,213,553.00	4,764,526.00	4,764,526.00
2014-2015 Rate	1.72*	34.80*	34.80**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,843,610.00	5,407,956.00	5,407,956.00
Indirect costs based on rate ** multiplied by actual direct costs	117,710.09	811,193.40	1,351,989.00
2014-2015 Actual Indirect Costs	384,134.00	1,819,788.00	1,819,788.00
2012-2013 Fixed Carry Forward	102,655.36	0.00	0.00
Total Indirect Costs	281,478.64	1,819,788.00	1,819,788.00
Over/(Under) Recovery	-163,768.55	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	384,134.00	1,819,788.00	1,819,788.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-163,768.55	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	547,902.55	1,819,788.00	1,819,788.00
Direct Costs	6,843,610.00	5,407,956.00	5,407,956.00
Rate for 2016-2017 **	8.01*	33.65*	33.65**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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*** Final ***

University Yes Academy
P. O. Box 2716
Detroit, MI 48202

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	497,246.00	854,818.00	854,818.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	497,246.00	854,818.00	854,818.00
2012-2013 Direct Costs	2,966,844.00	2,609,272.00	2,609,272.00
2014-2015 Rate	16.76*	32.76*	32.76**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,197,267.00	5,682,502.00	5,682,502.00
Indirect costs based on rate ** multiplied by actual direct costs	929,590.05	852,375.30	1,420,625.50
2014-2015 Actual Indirect Costs	1,130,773.00	1,645,538.00	1,645,538.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	1,130,773.00	1,645,538.00	1,645,538.00
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,130,773.00	1,645,538.00	1,645,538.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	1,130,773.00	1,645,538.00	1,645,538.00
Direct Costs	6,197,267.00	5,682,502.00	5,682,502.00
Rate for 2016-2017 **	18.25*	28.96*	28.96**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82725
Form R0418

*** Final ***

Global Heights Academy
23713 Joy Road
Dearborn Heights, MI 48127

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	155,115.38	388,822.79	388,822.79
2012-2013 Fixed Carry Forward	-146,709.81	0.00	-74,957.76
Total Indirect Costs	301,825.19	388,822.79	463,780.55
2012-2013 Direct Costs	1,648,151.00	1,414,443.59	1,414,443.59
2014-2015 Rate	18.31*	27.49*	32.79**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,214,808.74	1,791,307.28	1,791,307.28
Indirect costs based on rate ** multiplied by actual direct costs	332,221.31	268,696.09	447,826.82
2014-2015 Actual Indirect Costs	217,635.09	641,136.55	641,136.55
2012-2013 Fixed Carry Forward	-146,709.81	0.00	-74,957.76
Total Indirect Costs	364,344.90	641,136.55	716,094.31
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	217,635.09	641,136.55	641,136.55
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	217,635.09	641,136.55	641,136.55
Direct Costs	2,214,808.74	1,791,307.28	1,791,307.28
Rate for 2016-2017 **	9.83*	35.79*	35.79**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82727
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*** Final ***

Regent Park Scholars Charter Academy
15865 East Seven Mile Road
Detroit, MI 48205

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	213,328.00	1,754,928.00	1,754,928.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	213,328.00	1,754,928.00	1,754,928.00
2012-2013 Direct Costs	6,233,237.00	4,691,637.00	4,691,637.00
2014-2015 Rate	3.42*	37.41*	37.41**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,727,910.00	5,174,407.00	5,174,407.00
Indirect costs based on rate ** multiplied by actual direct costs	230,094.52	776,161.05	1,293,601.75
2014-2015 Actual Indirect Costs	206,580.00	1,760,083.00	1,760,083.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	206,580.00	1,760,083.00	1,760,083.00
Over/(Under) Recovery	23,514.52	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	206,580.00	1,760,083.00	1,760,083.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	23,514.52	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	183,065.48	1,760,083.00	1,760,083.00
Direct Costs	6,727,910.00	5,174,407.00	5,174,407.00
Rate for 2016-2017 **	2.72*	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 2016-2017 Indirect Cost Rates
School District 82728
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*** Final ***

Jalen Rose Leadership Academy
15000 Trojan Street
Detroit, MI 48235

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	118,382.93	498,903.89	498,903.89
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	118,382.93	498,903.89	498,903.89
2012-2013 Direct Costs	1,958,000.45	1,577,479.49	1,577,479.49
2014-2015 Rate	6.05*	31.63*	31.63**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,545,881.00	2,765,220.00	2,765,220.00
Indirect costs based on rate ** multiplied by actual direct costs	214,525.80	414,783.00	691,305.00
2014-2015 Actual Indirect Costs	99,555.00	880,216.00	880,216.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	99,555.00	880,216.00	880,216.00
Over/(Under) Recovery	114,970.80	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	99,555.00	880,216.00	880,216.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	114,970.80	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	-15,415.80	880,216.00	880,216.00
Direct Costs	3,545,881.00	2,765,220.00	2,765,220.00
Rate for 2016-2017 **	0.00*	31.83*	31.83**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82729
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*** Final ***

South Canton Scholars Charter Academy
3085 South Canton Center Road
Canton, MI 48188

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	223,318.00	2,059,798.00	2,059,798.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	223,318.00	2,059,798.00	2,059,798.00
2012-2013 Direct Costs	6,021,504.00	4,185,024.00	4,185,024.00
2014-2015 Rate	3.71*	49.22*	49.22**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,105,179.00	4,307,495.00	4,307,495.00
Indirect costs based on rate ** multiplied by actual direct costs	226,502.14	646,124.25	1,076,873.75
2014-2015 Actual Indirect Costs	230,196.00	2,027,880.00	2,027,880.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	230,196.00	2,027,880.00	2,027,880.00
Over/(Under) Recovery	-3,693.86	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	230,196.00	2,027,880.00	2,027,880.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-3,693.86	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	233,889.86	2,027,880.00	2,027,880.00
Direct Costs	6,105,179.00	4,307,495.00	4,307,495.00
Rate for 2016-2017 **	3.83*	47.08*	47.08**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82730
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*** Final ***

American International Academy
300 Henry Ruff Road
Westland, MI 48186

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	91,831.62	620,174.26	620,174.26
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	91,831.62	620,174.26	620,174.26
2012-2013 Direct Costs	2,153,876.72	1,625,534.08	1,625,534.08
2014-2015 Rate	4.26*	38.15*	38.15**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,030,913.75	2,277,628.57	2,277,628.57
Indirect costs based on rate ** multiplied by actual direct costs	129,116.93	341,644.29	569,407.14
2014-2015 Actual Indirect Costs	122,768.44	876,053.62	876,053.62
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	122,768.44	876,053.62	876,053.62
Over/(Under) Recovery	6,348.49	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	122,768.44	876,053.62	876,053.62
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	6,348.49	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	116,419.95	876,053.62	876,053.62
Direct Costs	3,030,913.75	2,277,628.57	2,277,628.57
Rate for 2016-2017 **	3.84*	38.46*	38.46**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82731
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*** Final ***

GEE Edmonson Academy
1300 West Canfield
Detroit, MI 48201

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	278,178.64	786,176.40	786,176.40
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	278,178.64	786,176.40	786,176.40
2012-2013 Direct Costs	2,699,889.47	2,191,891.71	2,191,891.71
2014-2015 Rate	10.30*	35.87*	35.87**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,480,131.17	1,735,178.57	1,735,178.57
Indirect costs based on rate ** multiplied by actual direct costs	255,453.51	260,276.79	433,794.64
2014-2015 Actual Indirect Costs	257,723.33	1,002,675.93	1,002,675.93
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	257,723.33	1,002,675.93	1,002,675.93
Over/(Under) Recovery	-2,269.82	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	257,723.33	1,002,675.93	1,002,675.93
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-2,269.82	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	259,993.15	1,002,675.93	1,002,675.93
Direct Costs	2,480,131.17	1,735,178.57	1,735,178.57
Rate for 2016-2017 **	10.48*	57.79*	57.79**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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*** Final ***

GEE White Academy
5161 Charles Street
Detroit, MI 48212

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	433,780.48	1,130,770.38	1,130,770.38
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	433,780.48	1,130,770.38	1,130,770.38
2012-2013 Direct Costs	3,928,212.57	3,231,222.67	3,231,222.67
2014-2015 Rate	11.04*	35.00*	35.00**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,396,778.55	2,501,665.15	2,501,665.15
Indirect costs based on rate ** multiplied by actual direct costs	375,004.35	375,249.77	625,416.29
2014-2015 Actual Indirect Costs	392,126.95	1,287,240.35	1,287,240.35
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	392,126.95	1,287,240.35	1,287,240.35
Over/(Under) Recovery	-17,122.60	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	392,126.95	1,287,240.35	1,287,240.35
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-17,122.60	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	409,249.55	1,287,240.35	1,287,240.35
Direct Costs	3,396,778.55	2,501,665.15	2,501,665.15
Rate for 2016-2017 **	12.05*	51.46*	51.46**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Hamilton Academy
14223 Southampton
Detroit, MI 48213

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	526,744.57	1,090,049.57	1,090,049.57
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	526,744.57	1,090,049.57	1,090,049.57
2012-2013 Direct Costs	3,134,139.04	2,570,834.04	2,570,834.04
2014-2015 Rate	16.81*	42.40*	42.40**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,186,232.43	2,695,507.39	2,695,507.39
Indirect costs based on rate ** multiplied by actual direct costs	477,934.86	404,326.11	673,876.85
2014-2015 Actual Indirect Costs	96,349.95	587,074.99	587,074.99
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	96,349.95	587,074.99	587,074.99
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	96,349.95	587,074.99	587,074.99
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	96,349.95	587,074.99	587,074.99
Direct Costs	3,186,232.43	2,695,507.39	2,695,507.39
Rate for 2016-2017 **	3.02*	21.78*	21.78**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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*** Final ***

New Paradigm Glazer Academy
2001 LABELLE
DETROIT, MI 48238

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	93,858.00	431,195.00	431,195.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	93,858.00	431,195.00	431,195.00
2012-2013 Direct Costs	1,534,997.00	1,197,660.00	1,197,660.00
2014-2015 Rate	6.11*	36.00*	36.00**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,538,105.61	1,197,971.36	1,197,971.36
Indirect costs based on rate ** multiplied by actual direct costs	93,978.25	179,695.70	299,492.84
2014-2015 Actual Indirect Costs	81,548.53	421,682.78	421,682.78
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	81,548.53	421,682.78	421,682.78
Over/(Under) Recovery	12,429.72	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	81,548.53	421,682.78	421,682.78
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	12,429.72	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	69,118.81	421,682.78	421,682.78
Direct Costs	1,538,105.61	1,197,971.36	1,197,971.36
Rate for 2016-2017 **	4.49*	35.20*	35.20**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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*** Final ***

New Paradigm Loving Academy
1000 LYNN ST
DETROIT, MI 48211

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	88,423.00	386,113.00	386,113.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	88,423.00	386,113.00	386,113.00
2012-2013 Direct Costs	1,905,610.00	1,607,920.00	1,607,920.00
2014-2015 Rate	4.64*	24.01*	24.01**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,643,955.69	1,265,048.61	1,265,048.61
Indirect costs based on rate ** multiplied by actual direct costs	76,279.54	189,757.29	303,738.17
2014-2015 Actual Indirect Costs	63,040.65	441,947.73	441,947.73
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	63,040.65	441,947.73	441,947.73
Over/(Under) Recovery	13,238.89	0.00	-138,209.56

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	63,040.65	441,947.73	441,947.73
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	13,238.89	0.00	-138,209.56
Total Projected Indirect 2016-2017 (Numerator)	49,801.76	441,947.73	580,157.29
Direct Costs	1,643,955.69	1,265,048.61	1,265,048.61
Rate for 2016-2017 **	3.03*	34.94*	45.86**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
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*** Final ***

Starr Detroit Academy
19360 HARPER AVE
HARPER WOODS, MI 48225

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	239,818.78	997,134.81	997,134.81
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	239,818.78	997,134.81	997,134.81
2012-2013 Direct Costs	4,753,146.40	3,995,830.37	3,995,830.37
2014-2015 Rate	5.05*	24.95*	24.95**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	7,938,956.07	6,983,005.91	6,983,005.91
Indirect costs based on rate ** multiplied by actual direct costs	400,917.28	1,047,450.89	1,742,259.97
2014-2015 Actual Indirect Costs	91,094.43	1,047,044.59	1,047,044.59
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	91,094.43	1,047,044.59	1,047,044.59
Over/(Under) Recovery	309,822.85	0.00	695,215.38

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	91,094.43	1,047,044.59	1,047,044.59
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	309,822.85	0.00	695,215.38
Total Projected Indirect 2016-2017 (Numerator)	-218,728.42	1,047,044.59	351,829.21
Direct Costs	7,938,956.07	6,983,005.91	6,983,005.91
Rate for 2016-2017 **	0.00*	14.99*	5.04**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Pathways Academy
11340 E JEFFERSON AVE
DETROIT, MI 48214

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,690,213.17	1,446,712.42	1,446,712.42
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	60,606.31	304,107.06	304,107.06
Total Indirect Costs	60,606.31	304,107.06	304,107.06
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	60,606.31	304,107.06	304,107.06
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	60,606.31	304,107.06	304,107.06
Direct Costs	1,690,213.17	1,446,712.42	1,446,712.42
Rate for 2016-2017 **	3.59*	21.02*	21.02**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Academy of International Studies
3056 HANLEY ST
HAMTRAMCK, MI 48212

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	17,076.56	216,722.22	216,722.22
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	17,076.56	216,722.22	216,722.22
2012-2013 Direct Costs	735,014.71	535,369.05	535,369.05
2014-2015 Rate	2.32*	40.48*	40.48**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,403,955.66	1,077,259.67	1,077,259.67
Indirect costs based on rate ** multiplied by actual direct costs	32,571.77	161,588.95	269,314.92
2014-2015 Actual Indirect Costs	33,430.31	360,126.30	360,126.30
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	33,430.31	360,126.30	360,126.30
Over/(Under) Recovery	-858.54	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	33,430.31	360,126.30	360,126.30
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-858.54	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	34,288.85	360,126.30	360,126.30
Direct Costs	1,403,955.66	1,077,259.67	1,077,259.67
Rate for 2016-2017 **	2.44*	33.43*	33.43**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82739
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*** Final ***

Detroit Innovation Academy
18211 PLYMOUTH RD
DETROIT, MI 48228

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	49,455.06	332,016.17	332,016.17
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	49,455.06	332,016.17	332,016.17
2012-2013 Direct Costs	1,451,161.05	1,168,599.94	1,168,599.94
2014-2015 Rate	3.41*	28.41*	28.41**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,866,809.31	2,410,633.12	2,410,633.12
Indirect costs based on rate ** multiplied by actual direct costs	97,758.20	361,594.97	602,658.28
2014-2015 Actual Indirect Costs	120,600.40	576,776.59	576,776.59
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	120,600.40	576,776.59	576,776.59
Over/(Under) Recovery	-22,842.20	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	120,600.40	576,776.59	576,776.59
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-22,842.20	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	143,442.60	576,776.59	576,776.59
Direct Costs	2,866,809.31	2,410,633.12	2,410,633.12
Rate for 2016-2017 **	5.00*	23.93*	23.93**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82741
Form R0418

*** Final ***

Cornerstone Health and Technology School
17351 Southfield Road
Detroit, MI 48235

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	60,303.78	215,145.49	215,145.49
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	60,303.78	215,145.49	215,145.49
2012-2013 Direct Costs	877,673.51	722,831.80	722,831.80
2014-2015 Rate	6.87*	29.76*	29.76**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,684,900.36	2,052,456.04	2,052,456.04
Indirect costs based on rate ** multiplied by actual direct costs	184,452.65	307,868.41	513,114.01
2014-2015 Actual Indirect Costs	100,042.11	732,486.43	732,486.43
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	100,042.11	732,486.43	732,486.43
Over/(Under) Recovery	84,410.54	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	100,042.11	732,486.43	732,486.43
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	84,410.54	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	15,631.57	732,486.43	732,486.43
Direct Costs	2,684,900.36	2,052,456.04	2,052,456.04
Rate for 2016-2017 **	0.58*	35.69*	35.69**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82742
Form R0418

*** Final ***

Madison-Carver Academy
19900 MCINTYRE ST
DETROIT, MI 48219

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	41,323.27	313,609.16	313,609.16
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	41,323.27	313,609.16	313,609.16
2012-2013 Direct Costs	1,230,137.34	957,851.45	957,851.45
2014-2015 Rate	3.36*	32.74*	32.74**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,717,417.85	2,863,659.56	2,863,659.56
Indirect costs based on rate ** multiplied by actual direct costs	124,905.24	429,548.93	715,914.89
2014-2015 Actual Indirect Costs	75,296.79	929,055.08	929,055.08
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	75,296.79	929,055.08	929,055.08
Over/(Under) Recovery	49,608.45	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	75,296.79	929,055.08	929,055.08
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	49,608.45	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	25,688.34	929,055.08	929,055.08
Direct Costs	3,717,417.85	2,863,659.56	2,863,659.56
Rate for 2016-2017 **	0.69*	32.44*	32.44**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82743
Form R0418

*** Final ***

Plymouth Scholars Charter Academy
48484 N. Territorial Road
Plymouth, MI 48170

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	274,279.00	1,757,179.00	1,757,179.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	274,279.00	1,757,179.00	1,757,179.00
2012-2013 Direct Costs	5,337,137.00	3,854,237.00	3,854,237.00
2014-2015 Rate	5.14*	45.59*	45.59**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,653,318.00	4,175,238.00	4,175,238.00
Indirect costs based on rate ** multiplied by actual direct costs	290,580.55	626,285.70	1,043,809.50
2014-2015 Actual Indirect Costs	340,203.00	1,818,283.00	1,818,283.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	340,203.00	1,818,283.00	1,818,283.00
Over/(Under) Recovery	-49,622.45	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	340,203.00	1,818,283.00	1,818,283.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-49,622.45	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	389,825.45	1,818,283.00	1,818,283.00
Direct Costs	5,653,318.00	4,175,238.00	4,175,238.00
Rate for 2016-2017 **	6.90*	43.55*	43.55**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82744
Form R0418

*** Final ***

Escuela Avancemos
3811 Cicotte Street
Detroit, MI 48210

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	43,668.05	147,894.34	147,894.34
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	43,668.05	147,894.34	147,894.34
2012-2013 Direct Costs	586,440.13	482,213.84	482,213.84
2014-2015 Rate	7.45*	30.67*	30.67**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,903,265.25	1,623,985.27	1,623,985.27
Indirect costs based on rate ** multiplied by actual direct costs	141,793.26	243,597.79	405,996.32
2014-2015 Actual Indirect Costs	100,062.48	379,342.46	379,342.46
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	100,062.48	379,342.46	379,342.46
Over/(Under) Recovery	41,730.78	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	100,062.48	379,342.46	379,342.46
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	41,730.78	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	58,331.70	379,342.46	379,342.46
Direct Costs	1,903,265.25	1,623,985.27	1,623,985.27
Rate for 2016-2017 **	3.06*	23.36*	23.36**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82745
Form R0418

*** Final ***

Caniff Liberty Academy
2650 Caniff Street
Hamtramck, MI 48212

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	67,719.32	430,535.90	430,535.90
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	67,719.32	430,535.90	430,535.90
2012-2013 Direct Costs	1,858,900.57	1,496,083.99	1,496,083.99
2014-2015 Rate	3.64*	28.78*	28.78**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,521,885.15	1,879,753.23	1,879,753.23
Indirect costs based on rate ** multiplied by actual direct costs	91,796.62	281,962.98	469,938.31
2014-2015 Actual Indirect Costs	444,305.13	1,086,437.05	1,086,437.05
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	444,305.13	1,086,437.05	1,086,437.05
Over/(Under) Recovery	-352,508.51	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	444,305.13	1,086,437.05	1,086,437.05
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-352,508.51	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	796,813.64	1,086,437.05	1,086,437.05
Direct Costs	2,521,885.15	1,879,753.23	1,879,753.23
Rate for 2016-2017 **	31.60*	57.80*	57.80**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82746
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*** Final ***

W-A-Y Academy
8701 West Vernor Highway
Detroit, MI 48209

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	124,467.00	260,580.00	260,580.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	124,467.00	260,580.00	260,580.00
2012-2013 Direct Costs	2,026,286.00	1,890,173.00	1,890,173.00
2014-2015 Rate	6.14*	13.79*	13.79**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,997,259.46	3,703,719.78	3,703,719.78
Indirect costs based on rate ** multiplied by actual direct costs	245,431.73	510,742.96	510,742.96
2014-2015 Actual Indirect Costs	366,675.93	660,215.61	660,215.61
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	366,675.93	660,215.61	660,215.61
Over/(Under) Recovery	-121,244.20	-149,472.65	-149,472.65

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	366,675.93	660,215.61	660,215.61
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-121,244.20	-149,472.65	-149,472.65
Total Projected Indirect 2016-2017 (Numerator)	487,920.13	809,688.26	809,688.26
Direct Costs	3,997,259.46	3,703,719.78	3,703,719.78
Rate for 2016-2017 **	12.21*	21.86*	21.86**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82747
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*** Final ***

International Preparatory Academy - MacDowell Campus
4201 West Outer Drive
Detroit, MI 48226

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	164,742.19	556,533.20	556,533.20
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	164,742.19	556,533.20	556,533.20
2012-2013 Direct Costs	3,414,060.62	3,022,269.61	3,022,269.61
2014-2015 Rate	4.83*	18.41*	18.41**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,675,722.26	3,211,185.52	3,211,185.52
Indirect costs based on rate ** multiplied by actual direct costs	177,537.39	481,677.83	591,179.25
2014-2015 Actual Indirect Costs	160,059.52	624,596.26	624,596.26
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	160,059.52	624,596.26	624,596.26
Over/(Under) Recovery	17,477.87	0.00	-33,417.01

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	160,059.52	624,596.26	624,596.26
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	17,477.87	0.00	-33,417.01
Total Projected Indirect 2016-2017 (Numerator)	142,581.65	624,596.26	658,013.27
Direct Costs	3,675,722.26	3,211,185.52	3,211,185.52
Rate for 2016-2017 **	3.88*	19.45*	20.49**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
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*** Final ***

Rutherford Winans Academy
16411 Curtis
Detroit, MI 48238

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	50,357.56	349,484.78	349,484.78
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	50,357.56	349,484.78	349,484.78
2012-2013 Direct Costs	2,306,769.72	2,007,642.50	2,007,642.50
2014-2015 Rate	2.18*	17.41*	17.41**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,949,235.16	1,624,191.41	1,624,191.41
Indirect costs based on rate ** multiplied by actual direct costs	42,493.33	243,628.71	282,771.72
2014-2015 Actual Indirect Costs	39,849.84	364,893.59	364,893.59
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	39,849.84	364,893.59	364,893.59
Over/(Under) Recovery	2,643.49	0.00	-82,121.87

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	39,849.84	364,893.59	364,893.59
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	2,643.49	0.00	-82,121.87
Total Projected Indirect 2016-2017 (Numerator)	37,206.35	364,893.59	447,015.46
Direct Costs	1,949,235.16	1,624,191.41	1,624,191.41
Rate for 2016-2017 **	1.91*	22.47*	27.52**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
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*** Final ***

Highland Park Public School Academy System
15900 WOODWARD AVE
HIGHLAND PARK, MI 48203

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	394,832.24	1,621,160.79	1,621,160.79
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	394,832.24	1,621,160.79	1,621,160.79
2012-2013 Direct Costs	7,263,912.50	6,037,583.95	6,037,583.95
2014-2015 Rate	5.44*	26.85*	26.85**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,795,639.18	4,113,510.39	4,113,510.39
Indirect costs based on rate ** multiplied by actual direct costs	260,882.77	617,026.56	1,028,377.60
2014-2015 Actual Indirect Costs	158,849.33	840,978.12	840,978.12
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	158,849.33	840,978.12	840,978.12
Over/(Under) Recovery	102,033.44	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	158,849.33	840,978.12	840,978.12
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	102,033.44	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	56,815.89	840,978.12	840,978.12
Direct Costs	4,795,639.18	4,113,510.39	4,113,510.39
Rate for 2016-2017 **	1.18*	20.44*	20.44**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Michigan Educational Choice Center
23901 Fenkell Street
Detroit, MI 48223

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	377,093.00	1,414,419.00	1,414,419.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	377,093.00	1,414,419.00	1,414,419.00
2012-2013 Direct Costs	10,057,762.00	9,020,436.00	9,020,436.00
2014-2015 Rate	3.75*	15.68*	15.68**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	10,934,257.00	9,865,180.00	9,865,180.00
Indirect costs based on rate ** multiplied by actual direct costs	410,034.64	1,479,777.00	1,546,860.22
2014-2015 Actual Indirect Costs	295,938.00	1,365,015.00	1,365,015.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	295,938.00	1,365,015.00	1,365,015.00
Over/(Under) Recovery	114,096.64	0.00	181,845.22

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	295,938.00	1,365,015.00	1,365,015.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	114,096.64	0.00	181,845.22
Total Projected Indirect 2016-2017 (Numerator)	181,841.36	1,365,015.00	1,183,169.78
Direct Costs	10,934,257.00	9,865,180.00	9,865,180.00
Rate for 2016-2017 **	1.66*	13.84*	11.99**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82752
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*** Final ***

Capstone Academy Charter School (SDA)
3500 John R Street
Detroit, MI 48201

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	65,843.91	65,843.91	65,843.91
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	65,843.91	65,843.91	65,843.91
2012-2013 Direct Costs	619,132.40	619,132.40	619,132.40
2014-2015 Rate	10.63*	10.63*	10.63**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	895,634.06	895,634.06	895,634.06
Indirect costs based on rate ** multiplied by actual direct costs	95,205.90	95,205.90	95,205.90
2014-2015 Actual Indirect Costs	83,847.49	83,847.49	83,847.49
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	83,847.49	83,847.49	83,847.49
Over/(Under) Recovery	11,358.41	11,358.41	11,358.41

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	83,847.49	83,847.49	83,847.49
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	11,358.41	11,358.41	11,358.41
Total Projected Indirect 2016-2017 (Numerator)	72,489.08	72,489.08	72,489.08
Direct Costs	895,634.06	895,634.06	895,634.06
Rate for 2016-2017 **	8.09*	8.09*	8.09**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82754
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*** Final ***

Tipton Academy
1615 BELTON ST
GARDEN CITY, MI 48135

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,453,539.18	2,273,352.83	2,273,352.83
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	260,745.76	440,932.11	440,932.11
Total Indirect Costs	260,745.76	440,932.11	440,932.11
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	260,745.76	440,932.11	440,932.11
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	260,745.76	440,932.11	440,932.11
Direct Costs	2,453,539.18	2,273,352.83	2,273,352.83
Rate for 2016-2017 **	10.63*	19.40*	19.40**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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School District 82755
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*** Final ***

Southwest Detroit Community School
4001 29th St
Detroit , MI 48210

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,754,841.23	2,094,835.08	2,094,835.08
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	83,899.10	743,905.25	743,905.25
Total Indirect Costs	83,899.10	743,905.25	743,905.25
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	83,899.10	743,905.25	743,905.25
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	83,899.10	743,905.25	743,905.25
Direct Costs	2,754,841.23	2,094,835.08	2,094,835.08
Rate for 2016-2017 **	3.05*	35.51*	35.51**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
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*** Final ***

Taylor Preparatory High School
9540 TELEGRAPH RD
TAYLOR, MI 48180

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,174,359.80	1,720,919.24	1,720,919.24
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	59,548.69	512,989.25	512,989.25
Total Indirect Costs	59,548.69	512,989.25	512,989.25
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	59,548.69	512,989.25	512,989.25
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	59,548.69	512,989.25	512,989.25
Direct Costs	2,174,359.80	1,720,919.24	1,720,919.24
Rate for 2016-2017 **	2.74*	29.81*	29.81**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82757
Form R0418

*** Final ***

Grand River Academy
28111 8 MILE RD
LIVONIA, MI 48152

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,203,983.00	3,611,758.00	3,611,758.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	148,518.00	1,740,743.00	1,740,743.00
Total Indirect Costs	148,518.00	1,740,743.00	1,740,743.00
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	148,518.00	1,740,743.00	1,740,743.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	148,518.00	1,740,743.00	1,740,743.00
Direct Costs	5,203,983.00	3,611,758.00	3,611,758.00
Rate for 2016-2017 **	2.85*	48.20*	48.20**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82759
Form R0418

*** Final ***

Regents Academy
17715 Brady Street
Redford, MI 48240

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	449,907.00	449,907.00	449,907.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	0.00	0.00
2014-2015 Actual Indirect Costs	22,533.00	22,533.00	22,533.00
Total Indirect Costs	22,533.00	22,533.00	22,533.00
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	22,533.00	22,533.00	22,533.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	22,533.00	22,533.00	22,533.00
Direct Costs	449,907.00	449,907.00	449,907.00
Rate for 2016-2017 **	5.01*	5.01*	5.01**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82904
Form R0418

*** Final ***

Plymouth Educational Center Charter School
1460 EAST FOREST AVE
DETROIT, MI 48207

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	685,471.28	2,280,196.40	2,280,196.40
2012-2013 Fixed Carry Forward	223,396.73	0.00	0.00
Total Indirect Costs	462,074.55	2,280,196.40	2,280,196.40
2012-2013 Direct Costs	9,705,556.94	8,110,831.82	8,110,831.82
2014-2015 Rate	4.76*	28.11*	28.11**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	7,673,419.00	6,294,508.00	6,294,508.00
Indirect costs based on rate ** multiplied by actual direct costs	365,254.74	944,176.20	1,573,627.00
2014-2015 Actual Indirect Costs	451,399.00	1,830,310.00	1,830,310.00
2012-2013 Fixed Carry Forward	223,396.73	0.00	0.00
Total Indirect Costs	228,002.27	1,830,310.00	1,830,310.00
Over/(Under) Recovery	137,252.47	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	451,399.00	1,830,310.00	1,830,310.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	137,252.47	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	314,146.53	1,830,310.00	1,830,310.00
Direct Costs	7,673,419.00	6,294,508.00	6,294,508.00
Rate for 2016-2017 **	4.09*	29.08*	29.08**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82905
Form R0418

*** Final ***

Nataki Talibah Schoolhouse of Detroit
19176 NORTHROP ST
DETROIT, MI 48219

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	85,469.08	269,969.04	269,969.04
2012-2013 Fixed Carry Forward	-32,632.61	-69,709.47	-37,190.30
Total Indirect Costs	118,101.69	339,678.51	307,159.34
2012-2013 Direct Costs	2,217,592.03	2,033,092.07	2,033,092.07
2014-2015 Rate	5.33*	16.71*	15.11**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,516,148.20	1,335,669.28	1,335,669.28
Indirect costs based on rate ** multiplied by actual direct costs	80,810.70	200,350.39	201,819.63
2014-2015 Actual Indirect Costs	79,484.08	259,963.00	259,963.00
2012-2013 Fixed Carry Forward	-32,632.61	-69,709.47	-37,190.30
Total Indirect Costs	112,116.69	329,672.47	297,153.30
Over/(Under) Recovery	-31,305.99	0.00	-95,333.67

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	79,484.08	259,963.00	259,963.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-31,305.99	0.00	-95,333.67
Total Projected Indirect 2016-2017 (Numerator)	110,790.07	259,963.00	355,296.67
Direct Costs	1,516,148.20	1,335,669.28	1,335,669.28
Rate for 2016-2017 **	7.31*	19.46*	26.60**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82907
Form R0418

*** Final ***

Michigan Technical Academy
23750 Elmira
Redford Township, MI 48239

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	163,764.15	905,139.49	905,139.49
2012-2013 Fixed Carry Forward	-97,033.58	0.00	421,836.03
Total Indirect Costs	260,797.73	905,139.49	483,303.46
2012-2013 Direct Costs	8,897,409.28	8,156,033.94	8,156,033.94
2014-2015 Rate	2.93*	11.10*	5.93**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	9,126,203.90	8,284,060.00	8,284,060.00
Indirect costs based on rate ** multiplied by actual direct costs	267,397.77	919,530.66	491,244.76
2014-2015 Actual Indirect Costs	102,014.05	944,157.95	944,157.95
2012-2013 Fixed Carry Forward	-97,033.58	0.00	421,836.03
Total Indirect Costs	199,047.63	944,157.95	522,321.92
Over/(Under) Recovery	68,350.14	-24,627.29	-31,077.16

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	102,014.05	944,157.95	944,157.95
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	68,350.14	-24,627.29	-31,077.16
Total Projected Indirect 2016-2017 (Numerator)	33,663.91	968,785.24	975,235.11
Direct Costs	9,126,203.90	8,284,060.00	8,284,060.00
Rate for 2016-2017 **	0.37*	11.69*	11.77**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82910
Form R0418

*** Final ***

Martin Luther King, Jr. Education Center Academy
16827 APPOLINE ST
DETROIT, MI 48235

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	7,619.06	243,564.66	243,564.66
2012-2013 Fixed Carry Forward	0.00	9,674.01	9,674.01
Total Indirect Costs	7,619.06	233,890.65	233,890.65
2012-2013 Direct Costs	2,426,177.04	2,190,231.44	2,190,231.44
2014-2015 Rate	0.31*	10.68*	10.68**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,096,979.86	2,670,592.08	2,670,592.08
Indirect costs based on rate ** multiplied by actual direct costs	9,600.64	285,219.23	285,219.23
2014-2015 Actual Indirect Costs	9,510.39	435,898.17	435,898.17
2012-2013 Fixed Carry Forward	0.00	9,674.01	9,674.01
Total Indirect Costs	9,510.39	426,224.16	426,224.16
Over/(Under) Recovery	90.25	-141,004.93	-141,004.93

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	9,510.39	435,898.17	435,898.17
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	90.25	-141,004.93	-141,004.93
Total Projected Indirect 2016-2017 (Numerator)	9,420.14	576,903.10	576,903.10
Direct Costs	3,096,979.86	2,670,592.08	2,670,592.08
Rate for 2016-2017 **	0.30*	21.60*	21.60**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82913
Form R0418

*** Final ***

Woodward Academy
951 EAST LAFAYETTE ST
DETROIT, MI 48207

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	341,668.00	1,200,049.00	1,200,049.00
2012-2013 Fixed Carry Forward	276,875.35	0.00	0.00
Total Indirect Costs	64,792.65	1,200,049.00	1,200,049.00
2012-2013 Direct Costs	6,088,997.00	5,230,616.00	5,230,616.00
2014-2015 Rate	1.06*	22.94*	22.94**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,352,138.00	4,559,835.00	4,559,835.00
Indirect costs based on rate ** multiplied by actual direct costs	56,732.66	683,975.25	1,046,026.15
2014-2015 Actual Indirect Costs	12,831.00	805,134.00	805,134.00
2012-2013 Fixed Carry Forward	276,875.35	0.00	0.00
Total Indirect Costs	-264,044.35	805,134.00	805,134.00
Over/(Under) Recovery	320,777.01	0.00	240,892.15

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	12,831.00	805,134.00	805,134.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	320,777.01	0.00	240,892.15
Total Projected Indirect 2016-2017 (Numerator)	-307,946.01	805,134.00	564,241.85
Direct Costs	5,352,138.00	4,559,835.00	4,559,835.00
Rate for 2016-2017 **	0.00*	17.66*	12.37**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82915
Form R0418

*** Final ***

Eaton Academy
21450 UNIVERSAL AVE
EASTPOINTE, MI 48021

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	95,862.00	722,913.00	722,913.00
2012-2013 Fixed Carry Forward	-41,114.88	0.00	68,783.99
Total Indirect Costs	136,976.88	722,913.00	654,129.01
2012-2013 Direct Costs	4,215,973.00	3,588,922.00	3,588,922.00
2014-2015 Rate	3.25*	20.14*	18.23**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,148,362.00	2,628,274.00	2,628,274.00
Indirect costs based on rate ** multiplied by actual direct costs	102,321.77	394,241.10	479,134.35
2014-2015 Actual Indirect Costs	123,244.00	643,332.00	643,332.00
2012-2013 Fixed Carry Forward	-41,114.88	0.00	68,783.99
Total Indirect Costs	164,358.88	643,332.00	574,548.01
Over/(Under) Recovery	-62,037.11	0.00	-95,413.66

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	123,244.00	643,332.00	643,332.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-62,037.11	0.00	-95,413.66
Total Projected Indirect 2016-2017 (Numerator)	185,281.11	643,332.00	738,745.66
Direct Costs	3,148,362.00	2,628,274.00	2,628,274.00
Rate for 2016-2017 **	5.89*	24.48*	28.11**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82916
Form R0418

*** Final ***

Summit Academy
P.O. Box 310, 30100 Olmstead
Flat Rock, MI 48134

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	276,817.00	604,389.00	604,389.00
2012-2013 Fixed Carry Forward	-16,458.99	0.00	0.00
Total Indirect Costs	293,275.99	604,389.00	604,389.00
2012-2013 Direct Costs	3,179,843.00	2,852,271.00	2,852,271.00
2014-2015 Rate	9.22*	21.19*	21.19**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,208,222.00	2,939,503.00	2,939,503.00
Indirect costs based on rate ** multiplied by actual direct costs	295,798.07	440,925.45	622,880.69
2014-2015 Actual Indirect Costs	156,753.00	425,472.00	425,472.00
2012-2013 Fixed Carry Forward	-16,458.99	0.00	0.00
Total Indirect Costs	173,211.99	425,472.00	425,472.00
Over/(Under) Recovery	122,586.08	0.00	197,408.69

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	156,753.00	425,472.00	425,472.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	122,586.08	0.00	197,408.69
Total Projected Indirect 2016-2017 (Numerator)	34,166.92	425,472.00	228,063.31
Direct Costs	3,208,222.00	2,939,503.00	2,939,503.00
Rate for 2016-2017 **	1.06*	14.47*	7.76**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82918
Form R0418

*** Final ***

Cesar Chavez Academy
4100 MARTIN ST
DETROIT, MI 48210

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	708,161.07	2,658,006.69	2,658,006.69
2012-2013 Fixed Carry Forward	61,512.00	0.00	-9,535.19
Total Indirect Costs	646,649.07	2,658,006.69	2,667,541.88
2012-2013 Direct Costs	17,304,557.19	15,354,711.57	15,354,711.57
2014-2015 Rate	3.74*	17.31*	17.37**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	19,362,349.78	17,083,755.42	17,083,755.42
Indirect costs based on rate ** multiplied by actual direct costs	724,151.88	2,562,563.31	2,967,448.32
2014-2015 Actual Indirect Costs	682,207.27	2,960,801.63	2,960,801.63
2012-2013 Fixed Carry Forward	61,512.00	0.00	-9,535.19
Total Indirect Costs	620,695.27	2,960,801.63	2,970,336.82
Over/(Under) Recovery	103,456.61	0.00	-2,888.50

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	682,207.27	2,960,801.63	2,960,801.63
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	103,456.61	0.00	-2,888.50
Total Projected Indirect 2016-2017 (Numerator)	578,750.66	2,960,801.63	2,963,690.13
Direct Costs	19,362,349.78	17,083,755.42	17,083,755.42
Rate for 2016-2017 **	2.99*	17.33*	17.35**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82919
Form R0418

*** Final ***

Commonwealth Community Development Academy
13477 EUREKA ST
DETROIT, MI 48212

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	185,933.76	741,388.80	741,388.80
2012-2013 Fixed Carry Forward	-103,681.18	0.00	0.00
Total Indirect Costs	289,614.94	741,388.80	741,388.80
2012-2013 Direct Costs	2,230,681.51	1,675,226.47	1,675,226.47
2014-2015 Rate	12.98*	44.26*	44.26**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,101,464.23	1,602,613.00	1,602,613.00
Indirect costs based on rate ** multiplied by actual direct costs	272,770.06	240,391.95	400,653.25
2014-2015 Actual Indirect Costs	169,817.32	668,668.55	668,668.55
2012-2013 Fixed Carry Forward	-103,681.18	0.00	0.00
Total Indirect Costs	273,498.50	668,668.55	668,668.55
Over/(Under) Recovery	-728.44	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	169,817.32	668,668.55	668,668.55
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-728.44	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	170,545.76	668,668.55	668,668.55
Direct Costs	2,101,464.23	1,602,613.00	1,602,613.00
Rate for 2016-2017 **	8.12*	41.72*	41.72**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82921
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*** Final ***

Academy for Business and Technology
19625 WOOD ST
MELVINDALE, MI 48122

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	338,489.68	1,379,934.82	1,379,934.82
2012-2013 Fixed Carry Forward	37,763.98	0.00	0.00
Total Indirect Costs	300,725.70	1,379,934.82	1,379,934.82
2012-2013 Direct Costs	6,424,807.90	5,383,362.76	5,383,362.76
2014-2015 Rate	4.68*	25.63*	25.63**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,321,328.46	5,211,896.05	5,211,896.05
Indirect costs based on rate ** multiplied by actual direct costs	295,838.17	781,784.41	1,302,974.01
2014-2015 Actual Indirect Costs	318,025.29	1,427,457.70	1,427,457.70
2012-2013 Fixed Carry Forward	37,763.98	0.00	0.00
Total Indirect Costs	280,261.31	1,427,457.70	1,427,457.70
Over/(Under) Recovery	15,576.86	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	318,025.29	1,427,457.70	1,427,457.70
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	15,576.86	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	302,448.43	1,427,457.70	1,427,457.70
Direct Costs	6,321,328.46	5,211,896.05	5,211,896.05
Rate for 2016-2017 **	4.78*	27.39*	27.39**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82923
Form R0418

*** Final ***

Chandler Park Academy
20100 KELLY RD
HARPER WOODS, MI 48225

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	204,025.20	2,399,069.01	2,399,069.01
2012-2013 Fixed Carry Forward	74,556.00	0.00	113,438.86
Total Indirect Costs	129,469.20	2,399,069.01	2,285,630.15
2012-2013 Direct Costs	17,643,294.34	15,448,250.53	15,448,250.53
2014-2015 Rate	0.73*	15.53*	14.80**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	17,305,730.12	15,067,493.76	15,067,493.76
Indirect costs based on rate ** multiplied by actual direct costs	126,331.83	2,260,124.06	2,229,989.08
2014-2015 Actual Indirect Costs	270,959.11	2,509,195.47	2,509,195.47
2012-2013 Fixed Carry Forward	74,556.00	0.00	113,438.86
Total Indirect Costs	196,403.11	2,509,195.47	2,395,756.61
Over/(Under) Recovery	-70,071.28	0.00	-165,767.53

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	270,959.11	2,509,195.47	2,509,195.47
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-70,071.28	0.00	-165,767.53
Total Projected Indirect 2016-2017 (Numerator)	341,030.39	2,509,195.47	2,674,963.00
Direct Costs	17,305,730.12	15,067,493.76	15,067,493.76
Rate for 2016-2017 **	1.97*	16.65*	17.75**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82924
Form R0418

*** Final ***

Marvin L. Winans Academy of Performing Arts
7616 EAST NEVADA ST
DETROIT, MI 48234

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	18,118.00	1,787,372.00	1,787,372.00
2012-2013 Fixed Carry Forward	38,406.68	0.00	140,463.81
Total Indirect Costs	-20,288.68	1,787,372.00	1,646,908.19
2012-2013 Direct Costs	10,870,131.00	9,100,877.00	9,100,877.00
2014-2015 Rate	0.00*	19.64*	18.10**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	7,447,827.00	5,864,672.00	5,864,672.00
Indirect costs based on rate ** multiplied by actual direct costs	0.00	879,700.80	1,061,505.63
2014-2015 Actual Indirect Costs	9,994.00	1,593,149.00	1,593,149.00
2012-2013 Fixed Carry Forward	38,406.68	0.00	140,463.81
Total Indirect Costs	-28,412.68	1,593,149.00	1,452,685.19
Over/(Under) Recovery	0.00	0.00	-391,179.56

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	9,994.00	1,593,149.00	1,593,149.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	-391,179.56
Total Projected Indirect 2016-2017 (Numerator)	9,994.00	1,593,149.00	1,984,328.56
Direct Costs	7,447,827.00	5,864,672.00	5,864,672.00
Rate for 2016-2017 **	0.13*	27.17*	33.84**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82925
Form R0418

*** Final ***

Detroit Community Schools
12675 BURT RD
DETROIT, MI 48223

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	713,405.00	1,775,575.00	1,775,575.00
2012-2013 Fixed Carry Forward	-341,591.88	0.00	-801,075.65
Total Indirect Costs	1,054,996.88	1,775,575.00	2,576,650.65
2012-2013 Direct Costs	6,639,610.00	5,577,440.00	5,577,440.00
2014-2015 Rate	15.89*	31.83*	46.20**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,293,581.00	5,302,691.00	5,302,691.00
Indirect costs based on rate ** multiplied by actual direct costs	944,037.15	795,403.65	1,325,672.75
2014-2015 Actual Indirect Costs	403,568.00	1,394,458.00	1,394,458.00
2012-2013 Fixed Carry Forward	-341,591.88	0.00	-801,075.65
Total Indirect Costs	745,159.88	1,394,458.00	2,195,533.65
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	403,568.00	1,394,458.00	1,394,458.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	403,568.00	1,394,458.00	1,394,458.00
Direct Costs	6,293,581.00	5,302,691.00	5,302,691.00
Rate for 2016-2017 **	6.41*	26.30*	26.30**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82926
Form R0418

*** Final ***

Henry Ford Academy
P.O. Box 1148
Dearborn, MI 48121

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	278,132.20	866,110.07	866,110.07
2012-2013 Fixed Carry Forward	-3,843.45	0.00	0.00
Total Indirect Costs	281,975.65	866,110.07	866,110.07
2012-2013 Direct Costs	4,208,801.72	3,620,823.85	3,620,823.85
2014-2015 Rate	6.70*	23.92*	23.92**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,502,591.71	3,872,099.00	3,872,099.00
Indirect costs based on rate ** multiplied by actual direct costs	301,673.64	580,814.85	926,206.08
2014-2015 Actual Indirect Costs	265,567.85	896,060.56	896,060.56
2012-2013 Fixed Carry Forward	-3,843.45	0.00	0.00
Total Indirect Costs	269,411.30	896,060.56	896,060.56
Over/(Under) Recovery	32,262.34	0.00	30,145.52

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	265,567.85	896,060.56	896,060.56
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	32,262.34	0.00	30,145.52
Total Projected Indirect 2016-2017 (Numerator)	233,305.51	896,060.56	865,915.04
Direct Costs	4,502,591.71	3,872,099.00	3,872,099.00
Rate for 2016-2017 **	5.18*	23.14*	22.36**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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School District 82928
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*** Final ***

The Dearborn Academy
19310 FORD RD
DEARBORN, MI 48128

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	361,345.67	1,201,402.53	1,201,402.53
2012-2013 Fixed Carry Forward	-60,601.80	0.00	0.00
Total Indirect Costs	421,947.47	1,201,402.53	1,201,402.53
2012-2013 Direct Costs	4,183,738.60	3,343,681.74	3,343,681.74
2014-2015 Rate	10.09*	35.93*	35.93**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,518,528.45	3,610,855.01	3,610,855.01
Indirect costs based on rate ** multiplied by actual direct costs	455,919.52	541,628.25	902,713.75
2014-2015 Actual Indirect Costs	332,746.73	1,240,420.17	1,240,420.17
2012-2013 Fixed Carry Forward	-60,601.80	0.00	0.00
Total Indirect Costs	393,348.53	1,240,420.17	1,240,420.17
Over/(Under) Recovery	62,570.99	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	332,746.73	1,240,420.17	1,240,420.17
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	62,570.99	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	270,175.74	1,240,420.17	1,240,420.17
Direct Costs	4,518,528.45	3,610,855.01	3,610,855.01
Rate for 2016-2017 **	5.98*	34.35*	34.35**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
For Approved 2016-2017 Indirect Cost Rates
School District 82929
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*** Final ***

Detroit Academy of Arts and Sciences
2985 EAST JEFFERSON AVE
DETROIT, MI 48207

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	337,177.87	1,760,446.16	1,760,446.16
2012-2013 Fixed Carry Forward	206,213.48	0.00	0.00
Total Indirect Costs	130,964.39	1,760,446.16	1,760,446.16
2012-2013 Direct Costs	8,872,526.54	7,449,258.25	7,449,258.25
2014-2015 Rate	1.48*	23.63*	23.63**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	8,900,929.04	7,588,155.78	7,588,155.78
Indirect costs based on rate ** multiplied by actual direct costs	131,733.75	1,138,223.37	1,793,081.21
2014-2015 Actual Indirect Costs	373,657.05	1,686,430.31	1,686,430.31
2012-2013 Fixed Carry Forward	206,213.48	0.00	0.00
Total Indirect Costs	167,443.57	1,686,430.31	1,686,430.31
Over/(Under) Recovery	-35,709.82	0.00	106,650.90

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	373,657.05	1,686,430.31	1,686,430.31
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-35,709.82	0.00	106,650.90
Total Projected Indirect 2016-2017 (Numerator)	409,366.87	1,686,430.31	1,579,779.41
Direct Costs	8,900,929.04	7,588,155.78	7,588,155.78
Rate for 2016-2017 **	4.60*	22.22*	20.82**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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School District 82930
Form R0418

*** Final ***

Dove Academy of Detroit
20001 WEXFORD ST
DETROIT, MI 48234

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	118,420.28	694,648.94	694,648.94
2012-2013 Fixed Carry Forward	-75,428.56	0.00	0.00
Total Indirect Costs	193,848.84	694,648.94	694,648.94
2012-2013 Direct Costs	3,449,109.03	2,872,880.37	2,872,880.37
2014-2015 Rate	5.62*	24.18*	24.18**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,510,569.69	3,135,836.56	3,135,836.56
Indirect costs based on rate ** multiplied by actual direct costs	197,294.02	470,375.48	758,245.28
2014-2015 Actual Indirect Costs	101,495.26	476,228.39	476,228.39
2012-2013 Fixed Carry Forward	-75,428.56	0.00	0.00
Total Indirect Costs	176,923.82	476,228.39	476,228.39
Over/(Under) Recovery	20,370.20	0.00	282,016.89

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	101,495.26	476,228.39	476,228.39
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	20,370.20	0.00	282,016.89
Total Projected Indirect 2016-2017 (Numerator)	81,125.06	476,228.39	194,211.50
Direct Costs	3,510,569.69	3,135,836.56	3,135,836.56
Rate for 2016-2017 **	2.31*	15.19*	6.19**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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School District 82933
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*** Final ***

Timbuktu Academy of Science and Technology
10800 EAST CANFIELD ST
DETROIT, MI 48214

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	203,178.00	644,998.00	644,998.00
2012-2013 Fixed Carry Forward	100.23	0.00	-148,693.70
Total Indirect Costs	203,077.77	644,998.00	793,691.70
2012-2013 Direct Costs	2,594,984.00	2,153,164.00	2,153,164.00
2014-2015 Rate	7.83*	29.96*	36.86**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,095,574.00	2,711,443.00	2,711,443.00
Indirect costs based on rate ** multiplied by actual direct costs	242,383.44	406,716.45	677,860.75
2014-2015 Actual Indirect Costs	237,331.00	621,462.00	621,462.00
2012-2013 Fixed Carry Forward	100.23	0.00	-148,693.70
Total Indirect Costs	237,230.77	621,462.00	770,155.70
Over/(Under) Recovery	5,152.67	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	237,331.00	621,462.00	621,462.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	5,152.67	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	232,178.33	621,462.00	621,462.00
Direct Costs	3,095,574.00	2,711,443.00	2,711,443.00
Rate for 2016-2017 **	7.50*	22.92*	22.92**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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For Approved 2016-2017 Indirect Cost Rates
School District 82937
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*** Final ***

George Crockett Academy
4851 14TH ST
DETROIT, MI 48208

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	178,582.70	821,608.80	821,608.80
2012-2013 Fixed Carry Forward	54,340.03	0.00	0.00
Total Indirect Costs	124,242.67	821,608.80	821,608.80
2012-2013 Direct Costs	4,029,384.20	3,386,358.10	3,386,358.10
2014-2015 Rate	3.08*	24.26*	24.26**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,209,150.03	2,610,487.06	2,610,487.06
Indirect costs based on rate ** multiplied by actual direct costs	98,841.82	391,573.06	633,304.16
2014-2015 Actual Indirect Costs	142,758.98	741,421.95	741,421.95
2012-2013 Fixed Carry Forward	54,340.03	0.00	0.00
Total Indirect Costs	88,418.95	741,421.95	741,421.95
Over/(Under) Recovery	10,422.87	0.00	-108,117.79

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	142,758.98	741,421.95	741,421.95
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	10,422.87	0.00	-108,117.79
Total Projected Indirect 2016-2017 (Numerator)	132,336.11	741,421.95	849,539.74
Direct Costs	3,209,150.03	2,610,487.06	2,610,487.06
Rate for 2016-2017 **	4.12*	28.40*	32.54**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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School District 82938
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*** Final ***

Summit Academy North
28697 SIBLEY RD
ROMULUS, MI 48174

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,113,340.00	2,302,646.00	2,302,646.00
2012-2013 Fixed Carry Forward	-198,355.85	0.00	-598,797.40
Total Indirect Costs	1,311,695.85	2,302,646.00	2,901,443.40
2012-2013 Direct Costs	11,300,641.00	10,111,335.00	10,111,335.00
2014-2015 Rate	11.61*	22.77*	28.69**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	12,417,175.00	11,195,079.00	11,195,079.00
Indirect costs based on rate ** multiplied by actual direct costs	1,441,634.02	1,679,261.85	2,798,769.75
2014-2015 Actual Indirect Costs	951,321.00	2,173,417.00	2,173,417.00
2012-2013 Fixed Carry Forward	-198,355.85	0.00	-598,797.40
Total Indirect Costs	1,149,676.85	2,173,417.00	2,772,214.40
Over/(Under) Recovery	291,957.17	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	951,321.00	2,173,417.00	2,173,417.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	291,957.17	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	659,363.83	2,173,417.00	2,173,417.00
Direct Costs	12,417,175.00	11,195,079.00	11,195,079.00
Rate for 2016-2017 **	5.31*	19.41*	19.41**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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*** Final ***

Voyageur Academy
4321 MILITARY ST
DETROIT, MI 48210

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	403,397.58	1,712,298.70	1,712,298.70
2012-2013 Fixed Carry Forward	42,770.24	0.00	0.00
Total Indirect Costs	360,627.34	1,712,298.70	1,712,298.70
2012-2013 Direct Costs	7,759,334.85	6,450,433.73	6,450,433.73
2014-2015 Rate	4.65*	26.55*	26.55**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	7,911,281.00	7,031,709.00	7,031,709.00
Indirect costs based on rate ** multiplied by actual direct costs	367,874.57	1,054,756.35	1,757,927.25
2014-2015 Actual Indirect Costs	343,147.00	1,222,719.00	1,222,719.00
2012-2013 Fixed Carry Forward	42,770.24	0.00	0.00
Total Indirect Costs	300,376.76	1,222,719.00	1,222,719.00
Over/(Under) Recovery	67,497.81	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	343,147.00	1,222,719.00	1,222,719.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	67,497.81	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	275,649.19	1,222,719.00	1,222,719.00
Direct Costs	7,911,281.00	7,031,709.00	7,031,709.00
Rate for 2016-2017 **	3.48*	17.39*	17.39**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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School District 82941
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*** Final ***

Star International Academy
24425 HASS ST
DEARBORN HEIGHTS, MI 48127

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	595,248.32	1,544,614.04	1,544,614.04
2012-2013 Fixed Carry Forward	-363,722.67	-109,938.01	-162,372.88
Total Indirect Costs	958,970.99	1,654,552.05	1,706,986.92
2012-2013 Direct Costs	11,452,118.51	10,502,752.79	10,502,752.79
2014-2015 Rate	8.37*	15.75*	16.25**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	11,610,081.29	10,655,414.18	10,655,414.18
Indirect costs based on rate ** multiplied by actual direct costs	971,763.80	1,598,312.13	1,731,504.80
2014-2015 Actual Indirect Costs	851,914.41	1,806,581.52	1,806,581.52
2012-2013 Fixed Carry Forward	-363,722.67	-109,938.01	-162,372.88
Total Indirect Costs	1,215,637.08	1,916,519.53	1,968,954.40
Over/(Under) Recovery	-243,873.28	0.00	-237,449.60

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	851,914.41	1,806,581.52	1,806,581.52
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-243,873.28	0.00	-237,449.60
Total Projected Indirect 2016-2017 (Numerator)	1,095,787.69	1,806,581.52	2,044,031.12
Direct Costs	11,610,081.29	10,655,414.18	10,655,414.18
Rate for 2016-2017 **	9.44*	16.95*	19.18**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Hope Academy
12121 BROADSTREET AVE
DETROIT, MI 48204

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	394,920.32	988,523.15	988,523.15
2012-2013 Fixed Carry Forward	-255,522.54	0.00	0.00
Total Indirect Costs	650,442.86	988,523.15	988,523.15
2012-2013 Direct Costs	6,177,880.21	5,584,277.38	5,584,277.38
2014-2015 Rate	10.53*	17.70*	17.70**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,305,738.92	3,603,013.67	3,603,013.67
Indirect costs based on rate ** multiplied by actual direct costs	453,394.31	540,452.05	637,733.42
2014-2015 Actual Indirect Costs	371,907.04	1,074,632.29	1,074,632.29
2012-2013 Fixed Carry Forward	-255,522.54	0.00	0.00
Total Indirect Costs	627,429.58	1,074,632.29	1,074,632.29
Over/(Under) Recovery	-174,035.27	0.00	-436,898.87

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	371,907.04	1,074,632.29	1,074,632.29
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-174,035.27	0.00	-436,898.87
Total Projected Indirect 2016-2017 (Numerator)	545,942.31	1,074,632.29	1,511,531.16
Direct Costs	4,305,738.92	3,603,013.67	3,603,013.67
Rate for 2016-2017 **	12.68*	29.83*	41.95**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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*** Final ***

Weston Preparatory Academy
22930 CHIPPEWA ST
DETROIT, MI 48219

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	125,492.00	663,330.00	663,330.00
2012-2013 Fixed Carry Forward	-70,693.89	0.00	-72,585.04
Total Indirect Costs	196,185.89	663,330.00	735,915.04
2012-2013 Direct Costs	2,994,158.00	2,456,320.00	2,456,320.00
2014-2015 Rate	6.55*	27.01*	29.96**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,785,131.00	2,300,783.00	2,300,783.00
Indirect costs based on rate ** multiplied by actual direct costs	182,426.08	345,117.45	575,195.75
2014-2015 Actual Indirect Costs	73,368.00	557,716.00	557,716.00
2012-2013 Fixed Carry Forward	-70,693.89	0.00	-72,585.04
Total Indirect Costs	144,061.89	557,716.00	630,301.04
Over/(Under) Recovery	38,364.19	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	73,368.00	557,716.00	557,716.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	38,364.19	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	35,003.81	557,716.00	557,716.00
Direct Costs	2,785,131.00	2,300,783.00	2,300,783.00
Rate for 2016-2017 **	1.26*	24.24*	24.24**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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*** Final ***

Detroit Edison Public School Academy
1903 WILKINS ST
DETROIT, MI 48207

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	276,652.22	2,717,499.86	2,717,499.86
2012-2013 Fixed Carry Forward	-120,361.93	0.00	0.00
Total Indirect Costs	397,014.15	2,717,499.86	2,717,499.86
2012-2013 Direct Costs	11,060,939.96	8,620,092.32	8,620,092.32
2014-2015 Rate	3.59*	31.53*	31.53**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	11,732,455.55	9,019,472.78	9,019,472.78
Indirect costs based on rate ** multiplied by actual direct costs	421,195.15	1,352,920.92	2,254,868.20
2014-2015 Actual Indirect Costs	391,033.58	3,104,016.35	3,104,016.35
2012-2013 Fixed Carry Forward	-120,361.93	0.00	0.00
Total Indirect Costs	511,395.51	3,104,016.35	3,104,016.35
Over/(Under) Recovery	-90,200.36	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	391,033.58	3,104,016.35	3,104,016.35
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-90,200.36	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	481,233.94	3,104,016.35	3,104,016.35
Direct Costs	11,732,455.55	9,019,472.78	9,019,472.78
Rate for 2016-2017 **	4.10*	34.41*	34.41**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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School District 82947
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*** Final ***

David Ellis Academy
18977 SCHAEFER HWY
DETROIT, MI 48235

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	114,876.80	1,050,249.92	1,050,249.92
2012-2013 Fixed Carry Forward	0.00	0.00	-655,383.72
Total Indirect Costs	114,876.80	1,050,249.92	1,705,633.64
2012-2013 Direct Costs	3,099,023.53	2,163,650.41	2,163,650.41
2014-2015 Rate	3.71*	48.54*	78.83**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,012,790.85	2,506,243.43	2,506,243.43
Indirect costs based on rate ** multiplied by actual direct costs	111,774.54	375,936.51	626,560.86
2014-2015 Actual Indirect Costs	106,392.01	612,939.43	612,939.43
2012-2013 Fixed Carry Forward	0.00	0.00	-655,383.72
Total Indirect Costs	106,392.01	612,939.43	1,268,323.15
Over/(Under) Recovery	5,382.53	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	106,392.01	612,939.43	612,939.43
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	5,382.53	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	101,009.48	612,939.43	612,939.43
Direct Costs	3,012,790.85	2,506,243.43	2,506,243.43
Rate for 2016-2017 **	3.35*	24.46*	24.46**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Ross-Hill Academy
3111 ELMWOOD ST
DETROIT, MI 48207

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	116,733.86	353,038.61	353,038.61
2012-2013 Fixed Carry Forward	0.00	0.00	-98,807.21
Total Indirect Costs	116,733.86	353,038.61	451,845.82
2012-2013 Direct Costs	1,333,075.25	1,096,770.50	1,096,770.50
2014-2015 Rate	8.76*	32.19*	41.20**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,160,905.94	945,197.95	945,197.95
Indirect costs based on rate ** multiplied by actual direct costs	101,695.36	141,779.69	236,299.49
2014-2015 Actual Indirect Costs	88,232.90	303,940.89	303,940.89
2012-2013 Fixed Carry Forward	0.00	0.00	-98,807.21
Total Indirect Costs	88,232.90	303,940.89	402,748.10
Over/(Under) Recovery	13,462.46	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	88,232.90	303,940.89	303,940.89
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	13,462.46	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	74,770.44	303,940.89	303,940.89
Direct Costs	1,160,905.94	945,197.95	945,197.95
Rate for 2016-2017 **	6.44*	32.16*	32.16**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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*** Final ***

Universal Academy
4833 Ogden
DETROIT, MI 48210

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	201,767.23	886,431.46	886,431.46
2012-2013 Fixed Carry Forward	-80,950.10	0.00	-34,213.08
Total Indirect Costs	282,717.33	886,431.46	920,644.54
2012-2013 Direct Costs	4,906,374.80	4,221,710.57	4,221,710.57
2014-2015 Rate	5.76*	21.00*	21.81**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,999,695.49	4,465,627.52	4,465,627.52
Indirect costs based on rate ** multiplied by actual direct costs	287,982.46	669,844.13	973,953.36
2014-2015 Actual Indirect Costs	169,465.79	703,533.76	703,533.76
2012-2013 Fixed Carry Forward	-80,950.10	0.00	-34,213.08
Total Indirect Costs	250,415.89	703,533.76	737,746.84
Over/(Under) Recovery	37,566.57	0.00	236,206.52

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	169,465.79	703,533.76	703,533.76
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	37,566.57	0.00	236,206.52
Total Projected Indirect 2016-2017 (Numerator)	131,899.22	703,533.76	467,327.24
Direct Costs	4,999,695.49	4,465,627.52	4,465,627.52
Rate for 2016-2017 **	2.64*	15.75*	10.46**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Detroit Service Learning Academy
21605 WEST 7 MILE RD
DETROIT, MI 48219

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	549,565.76	1,334,452.69	1,334,452.69
2012-2013 Fixed Carry Forward	-220,608.22	-461,564.29	-387,282.29
Total Indirect Costs	770,173.98	1,796,016.98	1,721,734.98
2012-2013 Direct Costs	7,881,540.55	7,096,653.62	7,096,653.62
2014-2015 Rate	9.77*	25.31*	24.26**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	10,998,664.81	9,870,143.76	9,870,143.76
Indirect costs based on rate ** multiplied by actual direct costs	1,074,569.55	1,480,521.56	2,394,496.88
2014-2015 Actual Indirect Costs	652,097.54	1,780,618.59	1,780,618.59
2012-2013 Fixed Carry Forward	-220,608.22	-461,564.29	-387,282.29
Total Indirect Costs	872,705.76	2,242,182.88	2,167,900.88
Over/(Under) Recovery	201,863.79	0.00	226,596.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	652,097.54	1,780,618.59	1,780,618.59
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	201,863.79	0.00	226,596.00
Total Projected Indirect 2016-2017 (Numerator)	450,233.75	1,780,618.59	1,554,022.59
Direct Costs	10,998,664.81	9,870,143.76	9,870,143.76
Rate for 2016-2017 **	4.09*	18.04*	15.74**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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*** Final ***

Allen Academy
8666 QUINCY ST
DETROIT, MI 48204

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	442,942.24	1,395,808.69	1,395,808.69
2012-2013 Fixed Carry Forward	-67,682.33	0.00	-129,217.65
Total Indirect Costs	510,624.57	1,395,808.69	1,525,026.34
2012-2013 Direct Costs	7,354,098.50	6,401,232.05	6,401,232.05
2014-2015 Rate	6.94*	21.81*	23.82**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	7,243,645.73	5,972,044.12	5,972,044.12
Indirect costs based on rate ** multiplied by actual direct costs	502,709.01	895,806.62	1,422,540.91
2014-2015 Actual Indirect Costs	511,200.55	1,782,802.16	1,782,802.16
2012-2013 Fixed Carry Forward	-67,682.33	0.00	-129,217.65
Total Indirect Costs	578,882.88	1,782,802.16	1,912,019.81
Over/(Under) Recovery	-76,173.87	0.00	-489,478.90

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	511,200.55	1,782,802.16	1,782,802.16
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-76,173.87	0.00	-489,478.90
Total Projected Indirect 2016-2017 (Numerator)	587,374.42	1,782,802.16	2,272,281.06
Direct Costs	7,243,645.73	5,972,044.12	5,972,044.12
Rate for 2016-2017 **	8.11*	29.85*	38.05**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Old Redford Academy
17195 REDFORD ST
DETROIT, MI 48219

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	638,381.79	5,672,001.77	5,672,001.77
2012-2013 Fixed Carry Forward	-61,398.17	0.00	0.00
Total Indirect Costs	699,779.96	5,672,001.77	5,672,001.77
2012-2013 Direct Costs	17,340,403.05	12,306,783.07	12,306,783.07
2014-2015 Rate	4.04*	46.09*	46.09**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	15,835,562.14	11,535,748.12	11,535,748.12
Indirect costs based on rate ** multiplied by actual direct costs	639,756.71	1,730,362.22	2,883,937.03
2014-2015 Actual Indirect Costs	565,693.48	4,865,507.50	4,865,507.50
2012-2013 Fixed Carry Forward	-61,398.17	0.00	0.00
Total Indirect Costs	627,091.65	4,865,507.50	4,865,507.50
Over/(Under) Recovery	12,665.06	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	565,693.48	4,865,507.50	4,865,507.50
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	12,665.06	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	553,028.42	4,865,507.50	4,865,507.50
Direct Costs	15,835,562.14	11,535,748.12	11,535,748.12
Rate for 2016-2017 **	3.49*	42.18*	42.18**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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*** Final ***

Hope of Detroit Academy
4443 NORTH CAMPBELL ST
DETROIT, MI 48210

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	241,038.77	1,014,241.09	1,014,241.09
2012-2013 Fixed Carry Forward	-12,940.14	0.00	-58,119.32
Total Indirect Costs	253,978.91	1,014,241.09	1,072,360.41
2012-2013 Direct Costs	4,747,108.28	3,973,905.96	3,973,905.96
2014-2015 Rate	5.35*	25.52*	26.99**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,691,688.31	3,997,307.12	3,997,307.12
Indirect costs based on rate ** multiplied by actual direct costs	251,005.32	599,596.07	999,326.78
2014-2015 Actual Indirect Costs	215,232.31	909,613.50	909,613.50
2012-2013 Fixed Carry Forward	-12,940.14	0.00	-58,119.32
Total Indirect Costs	228,172.45	909,613.50	967,732.82
Over/(Under) Recovery	22,832.87	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	215,232.31	909,613.50	909,613.50
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	22,832.87	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	192,399.44	909,613.50	909,613.50
Direct Costs	4,691,688.31	3,997,307.12	3,997,307.12
Rate for 2016-2017 **	4.10*	22.76*	22.76**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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*** Final ***

Joy Preparatory Academy
15055 DEXTER AVE
DETROIT, MI 48238

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	166,506.47	783,216.56	783,216.56
2012-2013 Fixed Carry Forward	49,772.70	0.00	0.00
Total Indirect Costs	116,733.77	783,216.56	783,216.56
2012-2013 Direct Costs	3,422,842.39	2,806,132.30	2,806,132.30
2014-2015 Rate	3.41*	27.91*	27.91**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,343,939.20	2,706,221.08	2,706,221.08
Indirect costs based on rate ** multiplied by actual direct costs	114,028.33	405,933.16	676,555.27
2014-2015 Actual Indirect Costs	132,051.89	769,770.01	769,770.01
2012-2013 Fixed Carry Forward	49,772.70	0.00	0.00
Total Indirect Costs	82,279.19	769,770.01	769,770.01
Over/(Under) Recovery	31,749.14	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	132,051.89	769,770.01	769,770.01
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	31,749.14	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	100,302.75	769,770.01	769,770.01
Direct Costs	3,343,939.20	2,706,221.08	2,706,221.08
Rate for 2016-2017 **	3.00*	28.44*	28.44**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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*** Final ***

West Village Academy
3530 WESTWOOD ST
DEARBORN, MI 48124

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	2,827.91	968,165.39	968,165.39
2012-2013 Fixed Carry Forward	52,496.28	0.00	0.00
Total Indirect Costs	-49,668.37	968,165.39	968,165.39
2012-2013 Direct Costs	3,951,728.10	2,986,390.62	2,986,390.62
2014-2015 Rate	0.00*	32.42*	32.42**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,387,602.47	3,353,231.61	3,353,231.61
Indirect costs based on rate ** multiplied by actual direct costs	0.00	502,984.74	838,307.90
2014-2015 Actual Indirect Costs	1,793.89	1,036,164.75	1,036,164.75
2012-2013 Fixed Carry Forward	52,496.28	0.00	0.00
Total Indirect Costs	-50,702.39	1,036,164.75	1,036,164.75
Over/(Under) Recovery	0.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,793.89	1,036,164.75	1,036,164.75
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	1,793.89	1,036,164.75	1,036,164.75
Direct Costs	4,387,602.47	3,353,231.61	3,353,231.61
Rate for 2016-2017 **	0.04*	30.90*	30.90**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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New Beginnings Academy
211 EAST MICHIGAN AVE
YPSILANTI, MI 48198

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	27,630.00	156,521.00	156,521.00
2012-2013 Fixed Carry Forward	-6,322.37	-1,899.88	-1,941.86
Total Indirect Costs	33,952.37	158,420.88	158,462.86
2012-2013 Direct Costs	1,208,059.00	1,079,168.00	1,079,168.00
2014-2015 Rate	2.81*	14.68*	14.68**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,169,592.92	1,033,968.92	1,033,968.92
Indirect costs based on rate ** multiplied by actual direct costs	32,865.56	151,786.64	151,786.64
2014-2015 Actual Indirect Costs	25,295.00	160,919.00	160,919.00
2012-2013 Fixed Carry Forward	-6,322.37	-1,899.88	-1,941.86
Total Indirect Costs	31,617.37	162,818.88	162,860.86
Over/(Under) Recovery	1,248.19	-11,032.24	-11,074.22

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	25,295.00	160,919.00	160,919.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	1,248.19	-11,032.24	-11,074.22
Total Projected Indirect 2016-2017 (Numerator)	24,046.81	171,951.24	171,993.22
Direct Costs	1,169,592.92	1,033,968.92	1,033,968.92
Rate for 2016-2017 **	2.06*	16.63*	16.63**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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*** Final ***

George Washington Carver Academy
14510 2ND AVE
HIGHLAND PARK, MI 48203

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	208,862.75	612,503.41	612,503.41
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	208,862.75	612,503.41	612,503.41
2012-2013 Direct Costs	3,255,138.19	2,851,497.53	2,851,497.53
2014-2015 Rate	6.42*	21.48*	21.48**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,760,793.38	4,344,190.70	4,344,190.70
Indirect costs based on rate ** multiplied by actual direct costs	305,642.93	651,628.61	933,132.16
2014-2015 Actual Indirect Costs	282,194.85	698,797.53	698,797.53
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	282,194.85	698,797.53	698,797.53
Over/(Under) Recovery	23,448.08	0.00	234,334.63

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	282,194.85	698,797.53	698,797.53
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	23,448.08	0.00	234,334.63
Total Projected Indirect 2016-2017 (Numerator)	258,746.77	698,797.53	464,462.90
Direct Costs	4,760,793.38	4,344,190.70	4,344,190.70
Rate for 2016-2017 **	5.43*	16.09*	10.69**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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*** Final ***

Metro Charter Academy
34800 ECORSE RD
ROMULUS, MI 48174

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	350,078.00	1,647,041.00	1,647,041.00
2012-2013 Fixed Carry Forward	9,525.76	0.00	0.00
Total Indirect Costs	340,552.24	1,647,041.00	1,647,041.00
2012-2013 Direct Costs	5,813,258.00	4,516,295.00	4,516,295.00
2014-2015 Rate	5.86*	36.47*	36.47**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,139,997.00	4,837,624.00	4,837,624.00
Indirect costs based on rate ** multiplied by actual direct costs	359,803.82	725,643.60	1,209,406.00
2014-2015 Actual Indirect Costs	332,942.00	1,635,315.00	1,635,315.00
2012-2013 Fixed Carry Forward	9,525.76	0.00	0.00
Total Indirect Costs	323,416.24	1,635,315.00	1,635,315.00
Over/(Under) Recovery	36,387.58	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	332,942.00	1,635,315.00	1,635,315.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	36,387.58	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	296,554.42	1,635,315.00	1,635,315.00
Direct Costs	6,139,997.00	4,837,624.00	4,837,624.00
Rate for 2016-2017 **	4.83*	33.80*	33.80**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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*** Final ***

Canton Charter Academy
49100 FORD RD
CANTON, MI 48187

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	322,361.00	1,561,120.00	1,561,120.00
2012-2013 Fixed Carry Forward	132,482.99	0.00	0.00
Total Indirect Costs	189,878.01	1,561,120.00	1,561,120.00
2012-2013 Direct Costs	5,353,561.00	4,114,802.00	4,114,802.00
2014-2015 Rate	3.55*	37.94*	37.94**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,590,906.00	4,238,930.00	4,238,930.00
Indirect costs based on rate ** multiplied by actual direct costs	198,477.16	635,839.50	1,059,732.50
2014-2015 Actual Indirect Costs	283,670.00	1,635,646.00	1,635,646.00
2012-2013 Fixed Carry Forward	132,482.99	0.00	0.00
Total Indirect Costs	151,187.01	1,635,646.00	1,635,646.00
Over/(Under) Recovery	47,290.15	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	283,670.00	1,635,646.00	1,635,646.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	47,290.15	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	236,379.85	1,635,646.00	1,635,646.00
Direct Costs	5,590,906.00	4,238,930.00	4,238,930.00
Rate for 2016-2017 **	4.23*	38.59*	38.59**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Creative Montessori Academy
15100 NORTHLINE RD
SOUTHGATE, MI 48195

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	13,268.94	358,563.93	358,563.93
2012-2013 Fixed Carry Forward	-6,594.70	0.00	310,386.81
Total Indirect Costs	19,863.64	358,563.93	48,177.12
2012-2013 Direct Costs	4,571,053.40	4,225,758.41	4,225,758.41
2014-2015 Rate	0.43*	8.49*	1.14**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,453,869.13	4,882,993.62	4,882,993.62
Indirect costs based on rate ** multiplied by actual direct costs	23,451.64	414,566.16	55,666.13
2014-2015 Actual Indirect Costs	10,133.73	581,009.24	581,009.24
2012-2013 Fixed Carry Forward	-6,594.70	0.00	310,386.81
Total Indirect Costs	16,728.43	581,009.24	270,622.43
Over/(Under) Recovery	6,723.21	-166,443.08	-214,956.30

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	10,133.73	581,009.24	581,009.24
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	6,723.21	-166,443.08	-214,956.30
Total Projected Indirect 2016-2017 (Numerator)	3,410.52	747,452.32	795,965.54
Direct Costs	5,453,869.13	4,882,993.62	4,882,993.62
Rate for 2016-2017 **	0.06*	15.31*	16.30**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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*** Final ***

Warrendale Charter Academy
19350 SAWYER ST
DETROIT, MI 48228

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	241,954.00	1,529,568.00	1,529,568.00
2012-2013 Fixed Carry Forward	161,117.66	0.00	0.00
Total Indirect Costs	80,836.34	1,529,568.00	1,529,568.00
2012-2013 Direct Costs	6,343,156.00	5,055,542.00	5,055,542.00
2014-2015 Rate	1.27*	30.26*	30.26**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,361,797.00	4,944,636.00	4,944,636.00
Indirect costs based on rate ** multiplied by actual direct costs	80,794.82	741,695.40	1,236,159.00
2014-2015 Actual Indirect Costs	226,962.00	1,644,123.00	1,644,123.00
2012-2013 Fixed Carry Forward	161,117.66	0.00	0.00
Total Indirect Costs	65,844.34	1,644,123.00	1,644,123.00
Over/(Under) Recovery	14,950.48	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	226,962.00	1,644,123.00	1,644,123.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	14,950.48	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	212,011.52	1,644,123.00	1,644,123.00
Direct Costs	6,361,797.00	4,944,636.00	4,944,636.00
Rate for 2016-2017 **	3.33*	33.25*	33.25**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Blanche Kelso Bruce Academy
8045 2ND AVE
DETROIT, MI 48202

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	473,290.00	2,361,380.00	2,361,380.00
2012-2013 Fixed Carry Forward	189,982.09	0.00	-651,847.34
Total Indirect Costs	283,307.91	2,361,380.00	3,013,227.34
2012-2013 Direct Costs	13,204,889.00	11,316,799.00	11,316,799.00
2014-2015 Rate	2.15*	20.87*	26.63**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	7,239,819.00	5,950,428.00	5,950,428.00
Indirect costs based on rate ** multiplied by actual direct costs	155,656.11	892,564.20	1,487,607.00
2014-2015 Actual Indirect Costs	110,049.00	1,399,440.00	1,399,440.00
2012-2013 Fixed Carry Forward	189,982.09	0.00	-651,847.34
Total Indirect Costs	-79,933.09	1,399,440.00	2,051,287.34
Over/(Under) Recovery	235,589.20	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	110,049.00	1,399,440.00	1,399,440.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	235,589.20	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	-125,540.20	1,399,440.00	1,399,440.00
Direct Costs	7,239,819.00	5,950,428.00	5,950,428.00
Rate for 2016-2017 **	0.00*	23.52*	23.52**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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*** Final ***

Trillium Academy
15740 RACHO BLVD
TAYLOR, MI 48180

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	95,205.00	544,408.00	544,408.00
2012-2013 Fixed Carry Forward	2,597.61	-33,456.59	-33,456.59
Total Indirect Costs	92,607.39	577,864.59	577,864.59
2012-2013 Direct Costs	5,078,466.00	4,629,263.00	4,629,263.00
2014-2015 Rate	1.82*	12.48*	12.48**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,793,856.00	4,442,863.00	4,442,863.00
Indirect costs based on rate ** multiplied by actual direct costs	87,248.18	554,469.30	554,469.30
2014-2015 Actual Indirect Costs	83,884.00	434,877.00	434,877.00
2012-2013 Fixed Carry Forward	2,597.61	-33,456.59	-33,456.59
Total Indirect Costs	81,286.39	468,333.59	468,333.59
Over/(Under) Recovery	5,961.79	86,135.71	86,135.71

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	83,884.00	434,877.00	434,877.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	5,961.79	86,135.71	86,135.71
Total Projected Indirect 2016-2017 (Numerator)	77,922.21	348,741.29	348,741.29
Direct Costs	4,793,856.00	4,442,863.00	4,442,863.00
Rate for 2016-2017 **	1.63*	7.85*	7.85**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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*** Final ***

Detroit Merit Charter Academy
1091 ALTER RD
DETROIT, MI 48215

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	313,541.00	1,649,159.00	1,649,159.00
2012-2013 Fixed Carry Forward	87,120.79	0.00	0.00
Total Indirect Costs	226,420.21	1,649,159.00	1,649,159.00
2012-2013 Direct Costs	6,244,765.00	4,909,147.00	4,909,147.00
2014-2015 Rate	3.63*	33.59*	33.59**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,512,119.00	5,144,708.00	5,144,708.00
Indirect costs based on rate ** multiplied by actual direct costs	236,389.92	771,706.20	1,286,177.00
2014-2015 Actual Indirect Costs	283,569.00	1,650,980.00	1,650,980.00
2012-2013 Fixed Carry Forward	87,120.79	0.00	0.00
Total Indirect Costs	196,448.21	1,650,980.00	1,650,980.00
Over/(Under) Recovery	39,941.71	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	283,569.00	1,650,980.00	1,650,980.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	39,941.71	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	243,627.29	1,650,980.00	1,650,980.00
Direct Costs	6,512,119.00	5,144,708.00	5,144,708.00
Rate for 2016-2017 **	3.74*	32.09*	32.09**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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*** Final ***

Riverside Academy
6409 SCHAEFER RD
DEARBORN, MI 48126

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	880,260.52	3,227,491.10	3,227,491.10
2012-2013 Fixed Carry Forward	59,315.76	0.00	0.00
Total Indirect Costs	820,944.76	3,227,491.10	3,227,491.10
2012-2013 Direct Costs	9,447,424.33	7,100,193.75	7,100,193.75
2014-2015 Rate	8.69*	45.46*	45.46**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	8,723,074.02	6,379,415.70	6,379,415.70
Indirect costs based on rate ** multiplied by actual direct costs	758,035.13	956,912.36	1,594,853.93
2014-2015 Actual Indirect Costs	826,467.34	3,170,125.66	3,170,125.66
2012-2013 Fixed Carry Forward	59,315.76	0.00	0.00
Total Indirect Costs	767,151.58	3,170,125.66	3,170,125.66
Over/(Under) Recovery	-9,116.45	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	826,467.34	3,170,125.66	3,170,125.66
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-9,116.45	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	835,583.79	3,170,125.66	3,170,125.66
Direct Costs	8,723,074.02	6,379,415.70	6,379,415.70
Rate for 2016-2017 **	9.58*	49.69*	49.69**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Keystone Academy
47925 BEMIS RD
BELLEVILLE, MI 48111

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	434,149.00	1,645,360.00	1,645,360.00
2012-2013 Fixed Carry Forward	29,377.27	0.00	0.00
Total Indirect Costs	404,771.73	1,645,360.00	1,645,360.00
2012-2013 Direct Costs	5,524,616.00	4,313,405.00	4,313,405.00
2014-2015 Rate	7.33*	38.15*	38.15**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,780,982.00	4,587,616.00	4,587,616.00
Indirect costs based on rate ** multiplied by actual direct costs	423,745.98	688,142.40	1,146,904.00
2014-2015 Actual Indirect Costs	383,059.00	1,576,425.00	1,576,425.00
2012-2013 Fixed Carry Forward	29,377.27	0.00	0.00
Total Indirect Costs	353,681.73	1,576,425.00	1,576,425.00
Over/(Under) Recovery	70,064.25	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	383,059.00	1,576,425.00	1,576,425.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	70,064.25	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	312,994.75	1,576,425.00	1,576,425.00
Direct Costs	5,780,982.00	4,587,616.00	4,587,616.00
Rate for 2016-2017 **	5.41*	34.36*	34.36**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Hamtramck Academy
11420 CONANT ST
HAMTRAMCK, MI 48212

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	183,023.00	915,176.00	915,176.00
2012-2013 Fixed Carry Forward	-6,386.57	0.00	-75,888.36
Total Indirect Costs	189,409.57	915,176.00	991,064.36
2012-2013 Direct Costs	4,416,471.00	3,684,318.00	3,684,318.00
2014-2015 Rate	4.29*	24.84*	26.90**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,741,680.00	3,964,644.00	3,964,644.00
Indirect costs based on rate ** multiplied by actual direct costs	203,418.07	594,696.60	991,161.00
2014-2015 Actual Indirect Costs	177,902.00	954,938.00	954,938.00
2012-2013 Fixed Carry Forward	-6,386.57	0.00	-75,888.36
Total Indirect Costs	184,288.57	954,938.00	1,030,826.36
Over/(Under) Recovery	19,129.50	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	177,902.00	954,938.00	954,938.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	19,129.50	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	158,772.50	954,938.00	954,938.00
Direct Costs	4,741,680.00	3,964,644.00	3,964,644.00
Rate for 2016-2017 **	3.35*	24.09*	24.09**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Detroit Enterprise Academy
11224 KERCHEVAL ST
DETROIT, MI 48214

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	249,635.00	1,542,433.00	1,542,433.00
2012-2013 Fixed Carry Forward	93,019.15	0.00	0.00
Total Indirect Costs	156,615.85	1,542,433.00	1,542,433.00
2012-2013 Direct Costs	5,894,439.00	4,601,641.00	4,601,641.00
2014-2015 Rate	2.66*	33.52*	33.52**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,856,882.00	4,523,373.00	4,523,373.00
Indirect costs based on rate ** multiplied by actual direct costs	155,793.06	678,505.95	1,130,843.25
2014-2015 Actual Indirect Costs	191,581.00	1,525,090.00	1,525,090.00
2012-2013 Fixed Carry Forward	93,019.15	0.00	0.00
Total Indirect Costs	98,561.85	1,525,090.00	1,525,090.00
Over/(Under) Recovery	57,231.21	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	191,581.00	1,525,090.00	1,525,090.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	57,231.21	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	134,349.79	1,525,090.00	1,525,090.00
Direct Costs	5,856,882.00	4,523,373.00	4,523,373.00
Rate for 2016-2017 **	2.29*	33.72*	33.72**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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American Montessori Academy
14800 MIDDLEBELT RD
LIVONIA, MI 48154

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	41,148.00	477,258.00	477,258.00
2012-2013 Fixed Carry Forward	0.00	0.00	6,653.13
Total Indirect Costs	41,148.00	477,258.00	470,604.87
2012-2013 Direct Costs	3,610,600.00	3,174,490.00	3,174,490.00
2014-2015 Rate	1.14*	15.03*	14.82**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,656,702.00	3,137,102.00	3,137,102.00
Indirect costs based on rate ** multiplied by actual direct costs	41,686.40	470,565.30	464,918.52
2014-2015 Actual Indirect Costs	122,660.00	642,260.00	642,260.00
2012-2013 Fixed Carry Forward	0.00	0.00	6,653.13
Total Indirect Costs	122,660.00	642,260.00	635,606.87
Over/(Under) Recovery	-80,973.60	0.00	-170,688.35

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	122,660.00	642,260.00	642,260.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-80,973.60	0.00	-170,688.35
Total Projected Indirect 2016-2017 (Numerator)	203,633.60	642,260.00	812,948.35
Direct Costs	3,656,702.00	3,137,102.00	3,137,102.00
Rate for 2016-2017 **	5.57*	20.47*	25.91**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Universal Learning Academy
28015 JOY RD
WESTLAND, MI 48185

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	176,176.02	617,716.28	617,716.28
2012-2013 Fixed Carry Forward	-90,791.34	0.00	0.00
Total Indirect Costs	266,967.36	617,716.28	617,716.28
2012-2013 Direct Costs	4,505,174.91	4,063,634.65	4,063,634.65
2014-2015 Rate	5.93*	15.20*	15.20**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,798,123.58	4,482,763.97	4,482,763.97
Indirect costs based on rate ** multiplied by actual direct costs	284,528.73	672,414.60	681,380.12
2014-2015 Actual Indirect Costs	183,192.00	498,551.61	498,551.61
2012-2013 Fixed Carry Forward	-90,791.34	0.00	0.00
Total Indirect Costs	273,983.34	498,551.61	498,551.61
Over/(Under) Recovery	10,545.39	0.00	182,828.51

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	183,192.00	498,551.61	498,551.61
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	10,545.39	0.00	182,828.51
Total Projected Indirect 2016-2017 (Numerator)	172,646.61	498,551.61	315,723.10
Direct Costs	4,798,123.58	4,482,763.97	4,482,763.97
Rate for 2016-2017 **	3.60*	11.12*	7.04**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Bridge Academy
9600 BUFFALO ST
HAMTRAMCK, MI 48212

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	581,725.75	2,417,193.19	2,417,193.19
2012-2013 Fixed Carry Forward	71,429.22	0.00	0.00
Total Indirect Costs	510,296.53	2,417,193.19	2,417,193.19
2012-2013 Direct Costs	6,454,402.60	4,618,935.16	4,618,935.16
2014-2015 Rate	7.91*	52.33*	52.33**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,114,215.79	4,420,733.88	4,420,733.88
Indirect costs based on rate ** multiplied by actual direct costs	483,634.47	663,110.08	1,105,183.47
2014-2015 Actual Indirect Costs	619,672.33	2,313,154.24	2,313,154.24
2012-2013 Fixed Carry Forward	71,429.22	0.00	0.00
Total Indirect Costs	548,243.11	2,313,154.24	2,313,154.24
Over/(Under) Recovery	-64,608.64	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	619,672.33	2,313,154.24	2,313,154.24
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-64,608.64	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	684,280.97	2,313,154.24	2,313,154.24
Direct Costs	6,114,215.79	4,420,733.88	4,420,733.88
Rate for 2016-2017 **	11.19*	52.33*	52.33**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Detroit Premier Academy
7781 Asbury Park
Detroit, MI 48228

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	418,706.00	1,590,283.00	1,590,283.00
2012-2013 Fixed Carry Forward	-23,645.59	0.00	0.00
Total Indirect Costs	442,351.59	1,590,283.00	1,590,283.00
2012-2013 Direct Costs	6,367,276.00	5,195,699.00	5,195,699.00
2014-2015 Rate	6.95*	30.61*	30.61**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,539,578.00	5,311,709.00	5,311,709.00
Indirect costs based on rate ** multiplied by actual direct costs	454,500.67	796,756.35	1,327,927.25
2014-2015 Actual Indirect Costs	364,683.00	1,592,552.00	1,592,552.00
2012-2013 Fixed Carry Forward	-23,645.59	0.00	0.00
Total Indirect Costs	388,328.59	1,592,552.00	1,592,552.00
Over/(Under) Recovery	66,172.08	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	364,683.00	1,592,552.00	1,592,552.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	66,172.08	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	298,510.92	1,592,552.00	1,592,552.00
Direct Costs	6,539,578.00	5,311,709.00	5,311,709.00
Rate for 2016-2017 **	4.56*	29.98*	29.98**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Hanley International Academy
2400 DENTON ST
HAMTRAMCK, MI 48212

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	31,341.60	523,232.97	523,232.97
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	31,341.60	523,232.97	523,232.97
2012-2013 Direct Costs	5,857,209.57	5,365,318.20	5,365,318.20
2014-2015 Rate	0.54*	9.75*	9.75**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	5,722,419.41	5,302,001.84	5,302,001.84
Indirect costs based on rate ** multiplied by actual direct costs	30,901.06	516,945.18	516,945.18
2014-2015 Actual Indirect Costs	20,254.70	440,672.27	440,672.27
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	20,254.70	440,672.27	440,672.27
Over/(Under) Recovery	10,646.36	76,272.91	76,272.91

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	20,254.70	440,672.27	440,672.27
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	10,646.36	76,272.91	76,272.91
Total Projected Indirect 2016-2017 (Numerator)	9,608.34	364,399.36	364,399.36
Direct Costs	5,722,419.41	5,302,001.84	5,302,001.84
Rate for 2016-2017 **	0.17*	6.87*	6.87**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Frontier International Academy
13322 CONANT ST
DETROIT, MI 48212

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	292,637.69	870,336.94	870,336.94
2012-2013 Fixed Carry Forward	22,672.82	0.00	0.00
Total Indirect Costs	269,964.87	870,336.94	870,336.94
2012-2013 Direct Costs	2,918,909.33	2,341,210.08	2,341,210.08
2014-2015 Rate	9.25*	37.17*	37.17**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	3,798,946.88	2,884,025.43	2,884,025.43
Indirect costs based on rate ** multiplied by actual direct costs	351,402.59	432,603.81	721,006.36
2014-2015 Actual Indirect Costs	389,859.35	1,304,780.80	1,304,780.80
2012-2013 Fixed Carry Forward	22,672.82	0.00	0.00
Total Indirect Costs	367,186.53	1,304,780.80	1,304,780.80
Over/(Under) Recovery	-15,783.94	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	389,859.35	1,304,780.80	1,304,780.80
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-15,783.94	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	405,643.29	1,304,780.80	1,304,780.80
Direct Costs	3,798,946.88	2,884,025.43	2,884,025.43
Rate for 2016-2017 **	10.68*	45.24*	45.24**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Covenant House Academy Detroit
2959 MARTIN LUTHER KING JR BLVD
DETROIT, MI 48208

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	95,536.34	482,537.51	482,537.51
2012-2013 Fixed Carry Forward	-9,664.84	0.00	0.00
Total Indirect Costs	105,201.18	482,537.51	482,537.51
2012-2013 Direct Costs	2,650,354.90	2,263,353.73	2,263,353.73
2014-2015 Rate	3.97*	21.32*	21.32**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,649,988.65	5,205,526.40	5,205,526.40
Indirect costs based on rate ** multiplied by actual direct costs	264,004.55	780,828.96	1,109,818.23
2014-2015 Actual Indirect Costs	212,675.42	1,657,137.67	1,657,137.67
2012-2013 Fixed Carry Forward	-9,664.84	0.00	0.00
Total Indirect Costs	222,340.26	1,657,137.67	1,657,137.67
Over/(Under) Recovery	41,664.29	0.00	-547,319.44

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	212,675.42	1,657,137.67	1,657,137.67
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	41,664.29	0.00	-547,319.44
Total Projected Indirect 2016-2017 (Numerator)	171,011.13	1,657,137.67	2,204,457.11
Direct Costs	6,649,988.65	5,205,526.40	5,205,526.40
Rate for 2016-2017 **	2.57*	31.83*	42.35**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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David Ellis Academy West
19800 BEECH DALY RD
REDFORD, MI 48240

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	283,240.25	2,129,942.00	2,129,942.00
2012-2013 Fixed Carry Forward	-105,598.46	0.00	-1,465,683.82
Total Indirect Costs	388,838.71	2,129,942.00	3,595,625.82
2012-2013 Direct Costs	6,176,937.60	4,330,235.85	4,330,235.85
2014-2015 Rate	6.30*	49.19*	83.04**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	4,970,648.23	4,233,786.54	4,233,786.54
Indirect costs based on rate ** multiplied by actual direct costs	313,150.84	635,067.98	1,058,446.64
2014-2015 Actual Indirect Costs	306,299.38	1,043,161.07	1,043,161.07
2012-2013 Fixed Carry Forward	-105,598.46	0.00	-1,465,683.82
Total Indirect Costs	411,897.84	1,043,161.07	2,508,844.89
Over/(Under) Recovery	-98,747.00	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	306,299.38	1,043,161.07	1,043,161.07
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-98,747.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	405,046.38	1,043,161.07	1,043,161.07
Direct Costs	4,970,648.23	4,233,786.54	4,233,786.54
Rate for 2016-2017 **	8.15*	24.64*	24.64**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Taylor Exemplar Academy
26727 GODDARD RD
TAYLOR, MI 48180

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	254,983.00	1,555,888.00	1,555,888.00
2012-2013 Fixed Carry Forward	64,572.69	0.00	0.00
Total Indirect Costs	190,410.31	1,555,888.00	1,555,888.00
2012-2013 Direct Costs	5,665,881.00	4,364,976.00	4,364,976.00
2014-2015 Rate	3.36*	35.64*	35.64**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,105,459.00	4,777,253.00	4,777,253.00
Indirect costs based on rate ** multiplied by actual direct costs	205,143.42	716,587.95	1,194,313.25
2014-2015 Actual Indirect Costs	308,758.00	1,636,964.00	1,636,964.00
2012-2013 Fixed Carry Forward	64,572.69	0.00	0.00
Total Indirect Costs	244,185.31	1,636,964.00	1,636,964.00
Over/(Under) Recovery	-39,041.89	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	308,758.00	1,636,964.00	1,636,964.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-39,041.89	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	347,799.89	1,636,964.00	1,636,964.00
Direct Costs	6,105,459.00	4,777,253.00	4,777,253.00
Rate for 2016-2017 **	5.70*	34.27*	34.27**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Clara B. Ford Academy (SDA)
20651 WEST WARREN ST
DEARBORN HEIGHTS, MI 48127

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	92,677.00	209,133.62	209,133.62
2012-2013 Fixed Carry Forward	0.00	-87,617.35	-87,617.35
Total Indirect Costs	92,677.00	296,750.97	296,750.97
2012-2013 Direct Costs	1,828,240.59	1,711,783.97	1,711,783.97
2014-2015 Rate	5.07*	17.34*	17.34**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	1,555,084.00	1,456,292.00	1,456,292.00
Indirect costs based on rate ** multiplied by actual direct costs	78,842.76	218,443.80	252,521.03
2014-2015 Actual Indirect Costs	51,599.00	150,391.00	150,391.00
2012-2013 Fixed Carry Forward	0.00	-87,617.35	-87,617.35
Total Indirect Costs	51,599.00	238,008.35	238,008.35
Over/(Under) Recovery	27,243.76	0.00	14,512.68

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	51,599.00	150,391.00	150,391.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	27,243.76	0.00	14,512.68
Total Projected Indirect 2016-2017 (Numerator)	24,355.24	150,391.00	135,878.32
Direct Costs	1,555,084.00	1,456,292.00	1,456,292.00
Rate for 2016-2017 **	1.57*	10.33*	9.33**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Flagship Charter Academy
13661 WISCONSIN ST
DETROIT, MI 48238

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	219,875.00	1,745,928.00	1,745,928.00
2012-2013 Fixed Carry Forward	50,742.38	0.00	0.00
Total Indirect Costs	169,132.62	1,745,928.00	1,745,928.00
2012-2013 Direct Costs	6,019,868.00	4,493,815.00	4,493,815.00
2014-2015 Rate	2.81*	38.85*	38.85**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,436,770.00	4,965,682.00	4,965,682.00
Indirect costs based on rate ** multiplied by actual direct costs	180,873.24	744,852.30	1,241,420.50
2014-2015 Actual Indirect Costs	215,127.00	1,686,215.00	1,686,215.00
2012-2013 Fixed Carry Forward	50,742.38	0.00	0.00
Total Indirect Costs	164,384.62	1,686,215.00	1,686,215.00
Over/(Under) Recovery	16,488.62	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	215,127.00	1,686,215.00	1,686,215.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	16,488.62	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	198,638.38	1,686,215.00	1,686,215.00
Direct Costs	6,436,770.00	4,965,682.00	4,965,682.00
Rate for 2016-2017 **	3.09*	33.96*	33.96**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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ACE Academy (SDA)
22620 WOODWARD AVE STE C
FERNDALE, MI 48220

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	286,151.50	367,068.90	367,068.90
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	286,151.50	367,068.90	367,068.90
2012-2013 Direct Costs	3,162,886.57	3,081,969.17	3,081,969.17
2014-2015 Rate	9.05*	11.91*	11.91**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	2,565,472.40	2,484,077.24	2,484,077.24
Indirect costs based on rate ** multiplied by actual direct costs	232,175.25	295,853.60	295,853.60
2014-2015 Actual Indirect Costs	201,101.99	282,497.15	282,497.15
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	201,101.99	282,497.15	282,497.15
Over/(Under) Recovery	31,073.26	13,356.45	13,356.45

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	201,101.99	282,497.15	282,497.15
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	31,073.26	13,356.45	13,356.45
Total Projected Indirect 2016-2017 (Numerator)	170,028.73	269,140.70	269,140.70
Direct Costs	2,565,472.40	2,484,077.24	2,484,077.24
Rate for 2016-2017 **	6.63*	10.83*	10.83**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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*** Final ***

Wexford-Missaukee ISD
9907 EAST 13TH ST
CADILLAC, MI 49601

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	1,516,897.10	2,588,450.80	2,588,450.80
2012-2013 Fixed Carry Forward	-251,288.24	0.00	-233,355.22
Total Indirect Costs	1,768,185.34	2,588,450.80	2,821,806.02
2012-2013 Direct Costs	16,189,724.63	15,118,170.93	15,118,170.93
2014-2015 Rate	10.92*	17.12*	18.66**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	23,251,627.82	22,105,748.37	22,105,748.37
Indirect costs based on rate ** multiplied by actual direct costs	2,539,077.76	3,315,862.26	4,124,932.65
2014-2015 Actual Indirect Costs	1,711,400.09	2,857,279.54	2,857,279.54
2012-2013 Fixed Carry Forward	-251,288.24	0.00	-233,355.22
Total Indirect Costs	1,962,688.33	2,857,279.54	3,090,634.76
Over/(Under) Recovery	576,389.43	0.00	1,034,297.89

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	1,711,400.09	2,857,279.54	2,857,279.54
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	576,389.43	0.00	1,034,297.89
Total Projected Indirect 2016-2017 (Numerator)	1,135,010.66	2,857,279.54	1,822,981.65
Direct Costs	23,251,627.82	22,105,748.37	22,105,748.37
Rate for 2016-2017 **	4.88*	12.93*	8.25**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
Carry Forward Calculation
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Cadillac Area Public Schools
421 SOUTH MITCHELL ST
CADILLAC, MI 49601

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	513,921.09	3,030,643.09	3,030,643.09
2012-2013 Fixed Carry Forward	-44,283.39	89,699.76	106,351.27
Total Indirect Costs	558,204.48	2,940,943.33	2,924,291.82
2012-2013 Direct Costs	25,802,862.69	23,286,140.69	23,286,140.69
2014-2015 Rate	2.16*	12.63*	12.56**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	28,237,078.15	25,877,864.17	25,877,864.17
Indirect costs based on rate ** multiplied by actual direct costs	609,920.89	3,268,374.24	3,250,259.74
2014-2015 Actual Indirect Costs	552,010.73	2,911,224.71	2,911,224.71
2012-2013 Fixed Carry Forward	-44,283.39	89,699.76	106,351.27
Total Indirect Costs	596,294.12	2,821,524.95	2,804,873.44
Over/(Under) Recovery	13,626.77	446,849.29	445,386.30

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	552,010.73	2,911,224.71	2,911,224.71
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	13,626.77	446,849.29	445,386.30
Total Projected Indirect 2016-2017 (Numerator)	538,383.96	2,464,375.42	2,465,838.41
Direct Costs	28,237,078.15	25,877,864.17	25,877,864.17
Rate for 2016-2017 **	1.91*	9.52*	9.53**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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Manton Consolidated Schools
105 5TH ST
MANTON, MI 49663

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	342,756.04	966,064.83	966,064.83
2012-2013 Fixed Carry Forward	-18,398.67	-22,085.99	-22,424.90
Total Indirect Costs	361,154.71	988,150.82	988,489.73
2012-2013 Direct Costs	7,580,644.63	6,957,335.84	6,957,335.84
2014-2015 Rate	4.76*	14.20*	14.21**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	7,746,956.69	7,127,922.91	7,127,922.91
Indirect costs based on rate ** multiplied by actual direct costs	368,755.14	1,012,165.05	1,012,877.85
2014-2015 Actual Indirect Costs	385,421.84	1,004,455.62	1,004,455.62
2012-2013 Fixed Carry Forward	-18,398.67	-22,085.99	-22,424.90
Total Indirect Costs	403,820.51	1,026,541.61	1,026,880.52
Over/(Under) Recovery	-35,065.37	-14,376.56	-14,002.67

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	385,421.84	1,004,455.62	1,004,455.62
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-35,065.37	-14,376.56	-14,002.67
Total Projected Indirect 2016-2017 (Numerator)	420,487.21	1,018,832.18	1,018,458.29
Direct Costs	7,746,956.69	7,127,922.91	7,127,922.91
Rate for 2016-2017 **	5.43*	14.29*	14.29**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

Michigan Department of Education
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For Approved 2016-2017 Indirect Cost Rates
School District 83070
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*** Final ***

Mesick Consolidated Schools
P.O. Box 275
Mesick, MI 49668

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	190,322.48	829,669.29	829,669.29
2012-2013 Fixed Carry Forward	4,268.88	-103,694.48	-74,615.13
Total Indirect Costs	186,053.60	933,363.77	904,284.42
2012-2013 Direct Costs	5,981,324.78	5,341,977.97	5,341,977.97
2014-2015 Rate	3.11*	17.47*	16.93**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	6,070,821.62	5,444,781.49	5,444,781.49
Indirect costs based on rate ** multiplied by actual direct costs	188,802.55	816,717.22	921,801.51
2014-2015 Actual Indirect Costs	195,863.35	821,903.48	821,903.48
2012-2013 Fixed Carry Forward	4,268.88	-103,694.48	-74,615.13
Total Indirect Costs	191,594.47	925,597.96	896,518.61
Over/(Under) Recovery	-2,791.92	0.00	25,282.90

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	195,863.35	821,903.48	821,903.48
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	-2,791.92	0.00	25,282.90
Total Projected Indirect 2016-2017 (Numerator)	198,655.27	821,903.48	796,620.58
Direct Costs	6,070,821.62	5,444,781.49	5,444,781.49
Rate for 2016-2017 **	3.27*	15.10*	14.63**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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*** Final ***

State of Michigan
PO Box 30013
Lansing, MI 48909

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	0.00	0.00	0.00
2012-2013 Fixed Carry Forward	0.00	0.00	0.00
Total Indirect Costs	0.00	0.00	0.00
2012-2013 Direct Costs	0.00	0.00	0.00
2014-2015 Rate	0.00*	0.00*	0.00**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 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
2014-2015 Actual Indirect Costs	0.00	0.00	0.00
2012-2013 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

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	0.00	0.00	0.00
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	0.00	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	0.00	0.00	0.00
Direct Costs	0.00	0.00	0.00
Rate for 2016-2017 **	0.00*	0.00*	0.00**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%

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*** Final ***

Education Achievement Authority of Michigan
300 RIVER PLACE DR STE 3600
DETROIT, MI 48207

Basis for 2014-2015 Rate:	Restricted	Unrestricted	Medicaid
2012-2013 Indirect Costs	3,287,312.24	20,979,704.53	20,979,704.53
2012-2013 Fixed Carry Forward	-1,035,901.24	0.00	0.00
Total Indirect Costs	4,323,213.48	20,979,704.53	20,979,704.53
2012-2013 Direct Costs	59,247,658.01	55,488,114.72	55,488,114.72
2014-2015 Rate	7.30*	37.81*	37.81**

Comparison:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Direct Costs	75,881,089.84	58,867,138.06	58,867,138.06
Indirect costs based on rate ** multiplied by actual direct costs	5,539,319.56	8,830,070.71	14,716,784.52
2014-2015 Actual Indirect Costs	4,461,016.76	21,474,968.54	21,474,968.54
2012-2013 Fixed Carry Forward	-1,035,901.24	0.00	0.00
Total Indirect Costs	5,496,918.00	21,474,968.54	21,474,968.54
Over/(Under) Recovery	42,401.56	0.00	0.00

2016-2017 Rate Calculation:	Restricted	Unrestricted	Medicaid
2014-2015 Actual Indirect Costs	4,461,016.76	21,474,968.54	21,474,968.54
2016-2017 Fixed Carry Forward (Over/Under Recovery from Above)	42,401.56	0.00	0.00
Total Projected Indirect 2016-2017 (Numerator)	4,418,615.20	21,474,968.54	21,474,968.54
Direct Costs	75,881,089.84	58,867,138.06	58,867,138.06
Rate for 2016-2017 **	5.82*	36.48*	36.48**

* If Rate exceeds 15%, use 15%
** If Rate exceeds 25%, use 25%