



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

28 Madison 0653 Alder-Upper Ruby Elem

**0536 Alder Elem**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	116,197.13	116,197.13	0.00	0.00	0.00	0.00
21XX Support Services - Students	122.57	122.57	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	28,398.64	28,398.64	0.00	0.00	0.00	0.00
25XX Support Services - Business	60.00	0.00	60.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	32,860.59	32,860.59	0.00	0.00	0.00	0.00
27XX Student Transportation Services	3,150.00	3,150.00	0.00	0.00	0.00	0.00
31XX Food Services	19,097.10	19,097.10	0.00	0.00	0.00	0.00
33XX Community Services	1,971.97	1,971.97	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	76.65	76.65	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,630.88	0.00	0.00	2,630.88	0.00	0.00
<b>Totals</b>	204,565.53	201,874.65	60.00	2,630.88	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	204,565.53					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A	2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**			
LE 0536 Alder Elem      Indirect/Direct      60.00 / 201,874.65	0.03%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>			
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
	0536 Alder Elem	0.0000	0.0000	0.0000	0.0000	0.03%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
	0536 Alder Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
	0536 Alder Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2017</b>	<b>LE Reclassified Rate</b>
	0536 Alder Elem				0.01%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>					<b>2017</b>	<b>SS Reclassified Rate</b>
0653 Alder-Upper Ruby Elem	<b>Your Preliminary Rate by School System (SS) is:</b>				<b>0.01%</b>	
	This same rate is applied to both EL and HS in the same SS					

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

28 Madison 0654 Sheridan Public Schools

**0537 Sheridan Elem**

Expenditure Function	Excluded Costs					
	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	805,563.78	805,563.78	0.00	0.00	0.00	0.00
21XX Support Services - Students	123,616.72	123,616.72	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	14,855.40	14,855.40	0.00	0.00	0.00	0.00
222X Educational Media Services	14,777.01	14,777.01	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	81,008.03	81,008.03	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	72,919.94	72,919.94	0.00	0.00	0.00	0.00
25XX Support Services - Business	4,034.00	0.00	0.00	4,034.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	133,127.50	133,127.50	0.00	0.00	0.00	0.00
27XX Student Transportation Services	149,985.48	64,348.45	0.00	85,637.03	0.00	0.00
31XX Food Services	83,460.31	83,460.31	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	2,499.44	2,499.44	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	24,781.02	24,781.02	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	7,333.94	0.00	0.00	7,333.94	0.00	0.00
<b>Totals</b>	1,517,962.57	1,420,957.60	0.00	97,004.97	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,517,962.57					

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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

28 Madison 0654 Sheridan Public Schools

**0538 Sheridan H S**

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	621,800.95	621,800.95	0.00	0.00	0.00	0.00
21XX Support Services - Students	190.00	190.00	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	3,148.49	3,148.49	0.00	0.00	0.00	0.00
222X Educational Media Services	13,955.29	13,955.29	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	151,550.70	151,550.70	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	10,558.63	10,558.63	0.00	0.00	0.00	0.00
258X Admin. Tech. - Technology Coordinator	15,864.09	0.00	15,864.09	0.00	0.00	0.00
25XX Support Services - Business	1,276.32	0.00	1,276.32	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	152,519.90	152,519.90	0.00	0.00	0.00	0.00
27XX Student Transportation Services	45,697.97	45,697.97	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	27,447.10	27,447.10	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	66,104.54	66,104.54	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	16,068.35	0.00	0.00	16,068.35	0.00	0.00
<b>Totals</b>	1,126,182.33	1,092,973.57	17,140.41	16,068.35	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,126,182.33					

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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A		2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**		
LE 0537 Sheridan Elem	Indirect/Direct	0.00 / 1,420,957.60	0.00%			
LE 0538 Sheridan H S	Indirect/Direct	17,140.41 / 1,092,973.57	1.57%			
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
	0537 Sheridan Elem	0.0363	0.0382	0.0396	0.0345	0.00%
	0538 Sheridan H S	0.0363	0.0382	0.0396	0.0345	1.57%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
	0537 Sheridan Elem	0.0449	0.0473	0.0396	0.0000	
	0538 Sheridan H S	0.0449	0.0473	0.0396	0.0000	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
	0537 Sheridan Elem	0.0449	0.0473	0.0396	0.0345	
	0538 Sheridan H S	0.0449	0.0473	0.0396	0.0345	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2017</b>	<b>LE Reclaasified Rate</b>
	0537 Sheridan Elem				3.16%	
	0538 Sheridan H S				3.46%	
<b>Line F Average of LE's contained under one School System Code (SS)</b>					<b>2017</b>	<b>SS Reclaasified Rate</b>
0654 Sheridan Public Schools	<b>Your Preliminary Rate by School System (SS) is:</b>				<b>3.31%</b>	
	This same rate is applied to both EL and HS in the same SS					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

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Line F: Average together the results from Line E.

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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

28 Madison 0655 Twin Bridges K-12 Schools

### 0540 Twin Bridges K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	1,620,557.19	1,618,407.16	0.00	2,150.03	0.00	0.00
21XX Support Services - Students	141,838.92	141,838.92	0.00	0.00	0.00	0.00
222X Educational Media Services	72,553.98	72,553.98	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	183,398.15	183,398.15	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	68,128.83	68,128.83	0.00	0.00	0.00	0.00
25XX Support Services - Business	161,250.77	33,578.19	127,672.58	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	360,330.58	353,665.63	0.00	6,664.95	0.00	0.00
27XX Student Transportation Services	301,002.79	196,207.81	0.00	104,794.98	0.00	0.00
31XX Food Services	123,298.01	123,298.01	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	44,775.30	44,775.30	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	117,634.42	117,634.42	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	14,785.12	0.00	0.00	14,785.12	0.00	0.00
<b>Totals</b>	3,209,554.06	2,953,486.40	127,672.58	128,395.08	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	3,209,554.06					

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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A	2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**			
LE 0540 Twin Bridges K-12 Schools Indirect/Direct 127,672.58 / 2,953,486.40	4.32%	<input style="width: 100px; height: 20px;" type="text"/>				
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
	0540 Twin Bridges K-12 Schools	0.0518	0.0506	0.0502	0.0470	4.32%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
	0540 Twin Bridges K-12 Schools	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
	0540 Twin Bridges K-12 Schools	0.0518	0.0506	0.0502	0.0470	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2017</b>	<b>LE Reclassified Rate</b>
	0540 Twin Bridges K-12 Schools				4.61%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>					<b>2017</b>	<b>SS Reclassified Rate</b>
0655 Twin Bridges K-12 Schools	<b>Your Preliminary Rate by School System (SS) is:</b>				<b>4.61%</b>	
	This same rate is applied to both EL and HS in the same SS					

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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

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Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

28 Madison 0657 Harrison K-12 Schools

### 0543 Harrison K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	884,057.80	884,057.80	0.00	0.00	0.00	0.00
222X Educational Media Services	1,239.64	1,239.64	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	143,985.34	143,985.34	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	5,990.48	5,990.48	0.00	0.00	0.00	0.00
25XX Support Services - Business	46,310.46	9,418.46	36,892.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	148,816.62	148,816.62	0.00	0.00	0.00	0.00
27XX Student Transportation Services	133,801.93	133,801.93	0.00	0.00	0.00	0.00
31XX Food Services	82,534.04	82,534.04	0.00	0.00	0.00	0.00
33XX Community Services	14,392.10	14,392.10	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	9,841.38	9,841.38	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	47,593.01	47,593.01	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,476.00	0.00	0.00	3,476.00	0.00	0.00
<b>Totals</b>	1,522,038.80	1,481,670.80	36,892.00	3,476.00	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,522,038.80					

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Line A	2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**			
LE 0543 Harrison K-12 Schools      Indirect/Direct      36,892.00 / 1,481,670.80	2.49%	<input style="width: 100px; height: 20px;" type="text"/>	<input style="width: 100px; height: 20px;" type="text"/>			
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
	0543 Harrison K-12 Schools	0.0287	0.0305	0.0283	0.0269	2.49%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
	0543 Harrison K-12 Schools	0.0287	0.0305	0.0283	0.0269	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
	0543 Harrison K-12 Schools	0.0287	0.0305	0.0283	0.0269	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2017</b>	<b>LE Reclassified Rate</b>
	0543 Harrison K-12 Schools				2.65%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>					<b>2017</b>	<b>SS Reclassified Rate</b>
0657 Harrison K-12 Schools					<b>2.65%</b>	<input style="width: 100px; height: 20px;" type="text"/>

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

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## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

28 Madison 0659 Ennis K-12 Schools

### 0546 Ennis K-12 Schools

Expenditure Function	Total Expenditures (A)	Direct and Unallowable Costs (B)	Indirect Costs (C)	Excluded Costs		
				Capital Outlay (D)	Debt Financing (E)	Other (F)
1XXX Instruction	2,411,936.68	2,364,459.06	0.00	47,477.62	0.00	0.00
21XX Support Services - Students	87,400.81	87,400.81	0.00	0.00	0.00	0.00
222X Educational Media Services	55,890.70	55,890.70	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	125,606.94	125,606.94	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	296,351.99	296,351.99	0.00	0.00	0.00	0.00
25XX Support Services - Business	87,750.15	14,301.45	73,448.70	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	571,001.30	571,001.30	0.00	0.00	0.00	0.00
27XX Student Transportation Services	321,373.18	243,859.16	0.00	77,514.02	0.00	0.00
31XX Food Services	250,714.92	250,714.92	0.00	0.00	0.00	0.00
32XX Enterprise Services	9,309.60	9,309.60	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	24,414.74	24,414.74	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	134,166.44	134,166.44	0.00	0.00	0.00	0.00
<b>Totals</b>	4,375,917.45	4,177,477.11	73,448.70	124,991.64	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXXXXXX	XXXXXXXXXX	XXXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	4,375,917.45					

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.



## Schedule A - Restricted Fixed Indirect Cost Rate For FY2016-17 Using FY15 Expenditures

Line A		2017 Calculated Rate	2017 Reclassified Rate*	Requested Reclassified Rate**		
LE 0546 Ennis K-12 Schools	Indirect/Direct	73,448.70 / 4,177,477.11	1.76%	<input style="width: 100px; height: 20px;" type="text"/>		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
	0546 Ennis K-12 Schools	0.0224	0.0230	0.0216	0.0227	1.76%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
	0546 Ennis K-12 Schools	0.0240	0.0230	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2013</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
	0546 Ennis K-12 Schools	0.0240	0.0230	0.0216	0.0227	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2017</b>	<b>LE Reclassified Rate</b>
	0546 Ennis K-12 Schools				2.07%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>					<b>2017</b>	<b>SS Reclassified Rate</b>
0659 Ennis K-12 Schools					<b>2.07%</b>	

**Your Preliminary Rate by School System (SS) is:**

This same rate is applied to both EL and HS in the same SS

\* Reclassified Rate Line A: Calculate the Reclassified Rate by reclassifying allowable expenditures from direct to indirect. Then calculate by applying the following formula to each LE. Indirect/Direct.

\*\* "Requested Reclassified Rate" column is intended as space to calculate the adjusted indirect cost rate due to reclassification of expenditures.

Line B: This is a copy of the Calculated Rate using TFS expenditures.

Line C: Enter the requested Reclassified Rate (based on reclassifying TFS expenditures) by LE from Line A.

Line D: Copy the higher value by LE from Lines B or C.

Line E: Apply the following formula: Average (all values by LE in Line D) \* .95. Do this once for the Elem and once for the HS.

Line F: Average together the results from Line E.

Total expenditures include the general and special revenue funds (funds numbered less than 50) and exclude residual equity and operating transfers. Only costs in Funds 01, 14, 24, 25, 26, 28, 29 and the indirect cost recovery project in Fund 15 may be reclassified as indirect costs. Functions blocked with X's may not be reclassified as indirect costs, except for termination. A detailed listing of accounts is available upon request. Call Paul Taylor at 444-1257.