



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 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	147,462.04	147,462.04	0.00	0.00	0.00	0.00
21XX Support Services - Students	799.49	799.49	0.00	0.00	0.00	0.00
222X Educational Media Services	200.54	200.54	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	24,062.29	24,062.29	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	32,567.40	32,567.40	0.00	0.00	0.00	0.00
27XX Student Transportation Services	4,809.65	4,809.65	0.00	0.00	0.00	0.00
31XX Food Services	16,706.91	16,706.91	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	14,546.75	0.00	0.00	14,546.75	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	5,638.47	0.00	0.00	5,638.47	0.00	0.00
<b>Totals</b>	246,793.54	226,608.32	0.00	20,185.22	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	246,793.54					

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 FY2012-13 Using FY11 Expenditures

#### 28 Madison 0653 Alder-Upper Ruby Elem

Line A	Indirect/Direct	0.00 /	226,608.32	2013 Calculated Rate	0.00%	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0536 Alder Elem								
Line B Preliminary Indirect Cost Rates	<u>LE</u>			<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>2013</u>
	0536 Alder Elem			0.0000	0.0000	0.0000	0.0000	0.00%
Line C Approved Indirect Cost Rates	<u>LE</u>			<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	<u>Reclassified Rate 2013</u>
	0536 Alder Elem			0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>
Line D Higher of Preliminary or Approved Indirect Cost Rates	<u>LE</u>			<u>2009</u>	<u>2010</u>	<u>2011</u>	<u>2012</u>	
	0536 Alder Elem			0.0000	0.0000	0.0000	0.0000	<input style="width: 50px; height: 20px;" type="text"/>
Line E Five Year Average with 5% Discount	<u>LE</u>					<u>2013</u>	<u>LE Reclassified Rate</u>	
	0536 Alder Elem					0.00%	<input style="width: 50px; height: 20px;" type="text"/>	
Line F Average of LE's contained under one School System Code (SS)							<u>SS Reclassified Rate</u>	
	0653 Alder-Upper Ruby Elem			<b>Your Preliminary Rate by School System (SS) is:</b>		<b>0.00%</b>	<input style="width: 50px; height: 20px;" type="text"/>	
				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 FY2012-13 Using FY11 Expenditures

#### 28 Madison 0654 Sheridan Public Schools

#### 0537 Sheridan 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	874,174.22	874,174.22	0.00	0.00	0.00	0.00
21XX Support Services - Students	47,464.54	47,464.54	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	2,175.37	2,175.37	0.00	0.00	0.00	0.00
222X Educational Media Services	18,661.65	18,661.65	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	138,354.56	138,354.56	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	12,343.11	12,343.11	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	187,477.54	187,467.48	0.00	10.06	0.00	0.00
27XX Student Transportation Services	93,538.14	53,307.42	0.00	40,230.72	0.00	0.00
31XX Food Services	87,584.94	87,584.94	0.00	0.00	0.00	0.00
33XX Community Services	224.00	224.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	25,495.36	25,495.36	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	10,332.01	2,921.00	0.00	7,411.01	0.00	0.00
<b>Totals</b>	1,497,825.44	1,450,173.65	0.00	47,651.79	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,497,825.44					

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 FY2012-13 Using FY11 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	559,983.46	559,611.46	0.00	372.00	0.00	0.00
221X Improvement of Instruction Services	1,620.00	1,620.00	0.00	0.00	0.00	0.00
222X Educational Media Services	12,106.05	12,106.05	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	137,942.44	137,942.44	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	72,223.80	72,223.80	0.00	0.00	0.00	0.00
25XX Support Services - Business	10,463.99	0.00	10,463.99	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	159,350.28	153,724.88	0.00	5,625.40	0.00	0.00
27XX Student Transportation Services	62,964.51	22,733.79	0.00	40,230.72	0.00	0.00
31XX Food Services	15,160.04	15,160.04	0.00	0.00	0.00	0.00
33XX Community Services	9,715.00	9,715.00	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	99,825.87	99,825.87	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	17,497.98	0.00	0.00	17,497.98	0.00	0.00
<b>Totals</b>	1,158,853.42	1,084,663.33	10,463.99	63,726.10	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,158,853.42					

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 FY2012-13 Using FY11 Expenditures

#### 28 Madison 0654 Sheridan Public Schools

Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
	LE 0537 Sheridan Elem	Indirect/Direct	0.00 / 1,450,173.65	0.00%		
	LE 0538 Sheridan H S	Indirect/Direct	10,463.99 / 1,084,663.33	0.96%		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
	0537 Sheridan Elem	0.0000	0.0000	0.0000	0.0000	0.00%
	0538 Sheridan H S	0.0000	0.0002	0.0002	0.0002	0.96%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>
	0537 Sheridan Elem	0.0219	0.0461	0.0637	0.0302	
	0538 Sheridan H S	0.0381	0.0336	0.0699	0.0683	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	
	0537 Sheridan Elem	0.0219	0.0461	0.0637	0.0302	
	0538 Sheridan H S	0.0381	0.0336	0.0699	0.0683	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2013</b>	<b>LE Reclassified Rate</b>
	0537 Sheridan Elem				3.08%	
	0538 Sheridan H S				4.17%	
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>
	0654 Sheridan Public Schools				3.63%	
		<b>Your Preliminary Rate by School System (SS) is:</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 FY2012-13 Using FY11 Expenditures

#### 28 Madison 0654 Sheridan Public Schools

\* 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 F: Average together the results from Line E.

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 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	1,529,810.58	1,522,859.72	0.00	6,950.86	0.00	0.00
21XX Support Services - Students	59,558.03	59,558.03	0.00	0.00	0.00	0.00
222X Educational Media Services	56,965.07	56,965.07	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	211,052.63	211,052.63	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	66,319.37	66,319.37	0.00	0.00	0.00	0.00
25XX Support Services - Business	144,826.28	34,867.14	109,959.14	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	373,844.21	368,138.31	0.00	5,705.90	0.00	0.00
27XX Student Transportation Services	265,751.75	187,704.75	0.00	78,047.00	0.00	0.00
31XX Food Services	125,972.88	125,972.88	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	41,508.24	41,508.24	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	100,681.56	100,681.56	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	14,937.99	0.00	0.00	14,937.99	0.00	0.00
<b>Totals</b>	2,991,228.59	2,775,627.70	109,959.14	105,641.75	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	2,991,228.59					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 Expenditures

#### 28 Madison 0655 Twin Bridges K-12 Schools

Line A	Indirect/Direct	109,959.14 /	2,775,627.70	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
<b>LE 0540 Twin Bridges K-12 Schools</b>							
Line B Preliminary Indirect Cost Rates	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
	0540 Twin Bridges K-12 Schools	0.0603	0.0572	0.0510	0.0436	3.96%	
Line C Approved Indirect Cost Rates	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>	
	0540 Twin Bridges K-12 Schools	0.0300	0.0000	0.0720	0.0000	<input type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>		
	0540 Twin Bridges K-12 Schools	0.0603	0.0572	0.0720	0.0436	<input type="text"/>	
Line E Five Year Average with 5% Discount	<b>LE</b>					<b>2013</b>	<b>LE Reclassified Rate</b>
	0540 Twin Bridges K-12 Schools					5.18%	<input type="text"/>
Line F Average of LE's contained under one School System Code (SS)						<b>SS Reclassified Rate</b>	
	0655 Twin Bridges K-12 Schools	<b>Your Preliminary Rate by School System (SS) is:</b>				5.18%	<input type="text"/>
		This same rate is applied to both EL and HS in the same SS.					

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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 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.

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2012-13 Using FY11 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	804,892.18	804,892.18	0.00	0.00	0.00	0.00
222X Educational Media Services	16,282.51	16,282.51	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	64,436.40	64,436.40	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	60,490.83	60,490.83	0.00	0.00	0.00	0.00
25XX Support Services - Business	45,992.01	9,929.60	36,062.41	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	204,240.08	204,240.08	0.00	0.00	0.00	0.00
27XX Student Transportation Services	220,089.13	127,674.99	0.00	92,414.14	0.00	0.00
31XX Food Services	75,846.95	75,846.95	0.00	0.00	0.00	0.00
33XX Community Services	9,217.66	9,217.66	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	11,227.81	11,227.81	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	33,789.14	33,789.14	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,964.26	0.00	0.00	3,964.26	0.00	0.00
<b>Totals</b>	1,550,468.96	1,418,028.15	36,062.41	96,378.40	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	1,550,468.96					

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 FY2012-13 Using FY11 Expenditures

#### 28 Madison 0657 Harrison K-12 Schools

Line A	Indirect/Direct	36,062.41 /	1,418,028.15	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 0543 Harrison K-12 Schools				2.54%	<input style="width: 100px; height: 20px;" type="text"/>		
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
	0543 Harrison K-12 Schools	0.0275	0.0305	0.0306	0.0312	2.54%	
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>	
	0543 Harrison K-12 Schools	0.0275	0.0284	0.0337	0.0340	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>		
	0543 Harrison K-12 Schools	0.0275	0.0305	0.0337	0.0340	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>					<b>2013</b>	<b>LE Reclassified Rate</b>
	0543 Harrison K-12 Schools					2.87%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>	
	0657 Harrison K-12 Schools	<b>Your Preliminary Rate by School System (SS) is:</b>			<b>2.87%</b>	<input style="width: 100px; height: 20px;" type="text"/>	
	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 FY2012-13 Using FY11 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	2,310,753.42	2,211,526.89	0.00	99,226.53	0.00	0.00
21XX Support Services - Students	78,192.60	78,192.60	0.00	0.00	0.00	0.00
222X Educational Media Services	43,903.51	43,903.51	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	67,451.24	67,451.24	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	288,193.09	288,193.09	0.00	0.00	0.00	0.00
25XX Support Services - Business	110,832.63	25,047.79	85,784.84	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	2,653,743.46	463,787.06	0.00	2,189,956.40	0.00	0.00
27XX Student Transportation Services	753,115.97	569,639.47	0.00	183,476.50	0.00	0.00
31XX Food Services	305,045.91	256,127.91	0.00	48,918.00	0.00	0.00
32XX Enterprise Services	804.43	804.43	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	153,504.18	153,504.18	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	3,387,145.08	0.00	0.00	3,387,145.08	0.00	0.00
<b>Totals</b>	10,152,685.52	4,158,178.17	85,784.84	5,908,722.51	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	10,152,685.52					

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 FY2012-13 Using FY11 Expenditures

#### 28 Madison 0659 Ennis K-12 Schools

Line A	Indirect/Direct	85,784.84 /	4,158,178.17	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0546 Ennis K-12 Schools				2.06%	<input style="width: 100px; height: 20px;" type="text"/>	
<b>Line B Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>
	0546 Ennis K-12 Schools	0.0189	0.0244	0.0176	0.0246	2.06%
<b>Line C Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>Reclassified Rate 2013</b>
	0546 Ennis K-12 Schools	0.0189	0.0127	0.0163	0.0365	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line D Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2009</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	
	0546 Ennis K-12 Schools	0.0189	0.0244	0.0176	0.0365	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line E Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2013</b>	<b>LE Reclassified Rate</b>
	0546 Ennis K-12 Schools				2.24%	<input style="width: 100px; height: 20px;" type="text"/>
<b>Line F Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>
	0659 Ennis K-12 Schools	<b>Your Preliminary Rate by School System (SS) is:</b>			2.24%	<input style="width: 100px; height: 20px;" type="text"/>
		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.