	Non-Restricted Rate	Restricted Rate	
Anderson County	15.26		3.21
Clinton City	negative intent		
Oak Ridge City	18.99		3.88
Bedford County	14.88		0.61
Benton County	12.49		1.50
Bledsoe County	27.53		0.89
Blount County	14.48		1.01
Alcoa City	negative intent		
Maryville City	12.45		1.44
Bradley County	10.74		1.57
Cleveland City	13.04		0.89
Campbell County	15.99		2.09
Cannon County	12.57		1.98
Carroll County	negative intent		
Hollow Rock-Bruceton SSD	16.04		3.33
Huntingdon SSD	12.63		1.40
McKenzie SSD	negative intent		
South Carroll	20.20		1.93
West Carroll Co SSD	15.97		3.52
Carter County	12.03		1.43
Elizabethton City	15.80		3.66
Cheatham County	11.09		1.12
Chester County	15.36		1.83
Claiborne County	13.46		1.67
Clay County	16.51		2.70
Cocke County	11.95		2.04

Newport City	9.91	1.39
Coffee County	9.82	1.15
Manchester City	18.29	4.34
Tullahoma City	negative intent	
Crockett County	15.25	1.53
Alamo City	18.88	4.25
Bells City	12.84	2.31
Cumberland County	11.21	1.28
Davidson County	17.27	5.05
Decatur County	negative intent	
DeKalb County	9.23	1.29
Dickson County	12.36	1.69
Dyer County	18.25	1.75
Dyersburg City	17.04	1.05
Fayette County	11.42	2.36
Fentress County	10.42	1.07
Franklin County	15.46	1.37
Gibson County SSD	12.96	0.78
Bradford SSD	17.06	0.84
Humboldt City	15.09	2.93
Milan SSD	14.48	3.39
Trenton SSD	15.21	2.50
Giles County	negative intent	
Grainger County	9.99	0.23
Greene County	9.53	0.79
Greeneville City	13.85	2.43
Grundy County	12.04	1.77
Hamblen County	11.49	0.75
Hamilton County	13.65	1.71

Hancock County	11.39	1.78
Hardeman County	10.96	1.65
Hardin County	negative intent	
Hawkins County	11.83	1.03
Rogersville City	13.35	3.98
Haywood County	10.99	2.24
Henderson County	13.14	1.35
Lexington City	18.51	3.96
Henry County	10.35	0.82
Paris SSD	13.21	2.18
Hickman County	16.66	1.08
Houston County	13.49	1.22
Humphreys County	12.58	2.22
Jackson County	13.43	2.50
Jefferson County	12.04	1.47
Johnson County	15.22	1.64
Knox County	13.82	3.33
Lake County	15.19	1.82
Lauderdale County	11.45	0.99
Lawrence County	12.96	1.11
Lewis County	10.65	0.97
Lincoln County	13.16	0.41
Fayetteville City	26.39	2.45
Loudon County	10.78	2.56
Lenoir City	negative intent	
McMinn County	10.16	0.49
Athens City	12.37	2.64
Etowah City	negative intent	
McNairy County	9.39	1.01

Macon County	12.82	1.56
Madison County	13.71	2.46
Marion County	19.31	3.70
Richard City	24.40	3.21
Marshall County	15.83	2.30
Maury County	10.83	1.59
Meigs County	11.27	2.29
Monroe County	13.72	0.20
Sweetwater City	9.47	0.72
Montgomery County	14.50	3.36
Moore County	Negative Intent	
Morgan County	11.18	0.76
Obion County	14.72	1.86
Union City	15.72	1.53
Overton County	12.06	1.51
Perry County	16.82	2.44
Pickett County	negative intent	
Polk County	10.02	0.79
Putnam County	12.81	1.29
Rhea County	11.82	0.55
Dayton City	8.65	0.66
Roane County	10.37	0.83
Robertson County	12.48	1.56
Rutherford County	11.89	1.20
Murfreesboro City	14.71	3.12
Scott County	9.66	1.30
Oneida SSD	16.69	2.22
Sequatchie County	11.57	1.71
Sevier County	12.32	0.99

Shelby County	13.11	4.44	
Memphis City	14.44	2.93	
Smith County	12.76	2.07	
Stewart County	16.93	2.16	
Sullivan County	15.26	1.11	
Bristol City	14.64	1.79	
Kingsport City	15.19	0.73	
Sumner County	12.27	1.60	
Tipton County	8.49	0.74	
Trousdale County	12.32	1.38	
Unicoi County	16.20	2.91	
Union County	11.74	1.69	
Van Buren County	16.80	3.53	
Warren County	13.85	1.43	
Washington County	14.93	0.78	
Johnson City	13.06	1.84	
Wayne County	12.45	0.58	
Weakley County	17.49	0.65	
White County	10.93	0.96	
Williamson County	10.80	2.28	
Franklin SSD	14.93	3.90	
Wilson County	12.74	1.00	
Lebanon SSD	15.93	2.18	
Total Indirect Cost	1686.61	228.99	
Average Indirect Cost 13.71 1.86 11 systems did not establish rates. Total Indirect Cost divided by 125 systems			