



## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2013-14 Using FY12 Expenditures

#### 26 Liberty 1066 Liberty Elementary

#### 1224 Liberty 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	119,114.80	119,114.80	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	169.12	169.12	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	27,816.77	27,816.77	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,634.45	0.00	0.00	4,634.45	0.00	0.00
<b>Totals</b>	151,735.14	147,100.69	0.00	4,634.45	0.00	0.00
<b>Direct Costs Reclassified Indirect Costs</b>	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
<b>Direct or Indirect Costs Reclassified as Excluded</b>	XXXXXXXXXX					
<b>Adjusted Totals</b>	151,735.14					

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 FY2013-14 Using FY12 Expenditures

#### 26 Liberty 1066 Liberty Elementary

Line A	Indirect/Direct	0.00 /	147,100.69	2014 Calculated Rate	0.00%	2014 Reclassified Rate *	Requested Reclassified Rate **
LE 1224 Liberty Elem <input style="width: 100px; height: 20px;" type="text"/>							
Line B Preliminary Indirect Cost Rates	LE	2010	2011	2012	2013	2014	
	1224 Liberty Elem	0.0000	0.0000	0.0000	0.0000	0.00%	
Line C Approved Indirect Cost Rates	LE	2010	2011	2012	2013	Reclassified Rate 2014	
	1224 Liberty Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2010	2011	2012	2013		
	1224 Liberty Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 100px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2014	LE Reclassified Rate
	1224 Liberty Elem					0.00%	<input style="width: 100px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	1066 Liberty Elementary					0.00%	<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.

\* 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 FY2013-14 Using FY12 Expenditures

#### 26 Liberty 1073 Chester-Joplin-Inverness PS

#### 1236 Chester-Joplin-Inverness EI

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	967,006.41	967,006.41	0.00	0.00	0.00	0.00
21XX Support Services - Students	24,132.72	24,132.72	0.00	0.00	0.00	0.00
222X Educational Media Services	32,272.52	32,272.52	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	142,745.23	142,745.23	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	45,282.67	45,282.67	0.00	0.00	0.00	0.00
25XX Support Services - Business	23,707.89	1,427.00	22,280.89	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	189,408.67	189,408.67	0.00	0.00	0.00	0.00
27XX Student Transportation Services	112,380.40	112,380.40	0.00	0.00	0.00	0.00
31XX Food Services	18,919.05	18,919.05	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,077.77	4,077.77	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	19,256.82	19,256.82	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	2,831.66	0.00	0.00	2,831.66	0.00	0.00
<b>Totals</b>	1,582,021.81	1,556,909.26	22,280.89	2,831.66	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>	1,582,021.81					

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## Schedule A - Restricted Fixed Indirect Cost Rate

### For FY2013-14 Using FY12 Expenditures

#### 26 Liberty 1073 Chester-Joplin-Inverness PS

#### 1237 Chester-Joplin-Inverness HS

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	504,632.54	497,632.54	0.00	7,000.00	0.00	0.00
21XX Support Services - Students	24,430.95	24,430.95	0.00	0.00	0.00	0.00
221X Improvement of Instruction Services	270.00	270.00	0.00	0.00	0.00	0.00
222X Educational Media Services	34,229.30	34,229.30	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	144,902.31	144,902.31	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	44,469.16	44,469.16	0.00	0.00	0.00	0.00
25XX Support Services - Business	46,851.19	1,427.00	45,424.19	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	213,853.20	213,853.20	0.00	0.00	0.00	0.00
27XX Student Transportation Services	116,177.26	116,177.26	0.00	0.00	0.00	0.00
31XX Food Services	119,970.70	119,970.70	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	23,235.33	23,235.33	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	69,020.48	69,020.48	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,457.23	0.00	0.00	1,457.23	0.00	0.00
<b>Totals</b>	1,343,499.65	1,289,618.23	45,424.19	8,457.23	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>	1,343,499.65					

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### For FY2013-14 Using FY12 Expenditures

#### 26 Liberty 1073 Chester-Joplin-Inverness PS

Line A				2014 Calculated Rate	2014 Reclassified Rate *	Requested Reclassified Rate **	
	LE 1236 Chester-Joplin-Inverness EI	Indirect/Direct	22,280.89 / 1,556,909.26	1.43%	<input type="text"/>		
	LE 1237 Chester-Joplin-Inverness HS	Indirect/Direct	45,424.19 / 1,289,618.23	3.52%	<input type="text"/>		
<b>Line B</b>	<b>Preliminary Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>2014</b>
		1236 Chester-Joplin-Inverness EI	0.0166	0.0150	0.0158	0.0175	1.43%
		1237 Chester-Joplin-Inverness HS	0.0200	0.0187	0.0198	0.0175	3.52%
<b>Line C</b>	<b>Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	<b>Reclassified Rate 2014</b>
		1236 Chester-Joplin-Inverness EI	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
		1237 Chester-Joplin-Inverness HS	0.0000	0.0000	0.0000	0.0000	<input type="text"/>
<b>Line D</b>	<b>Higher of Preliminary or Approved Indirect Cost Rates</b>	<b>LE</b>	<b>2010</b>	<b>2011</b>	<b>2012</b>	<b>2013</b>	
		1236 Chester-Joplin-Inverness EI	0.0166	0.0150	0.0158	0.0175	<input type="text"/>
		1237 Chester-Joplin-Inverness HS	0.0200	0.0187	0.0198	0.0175	<input type="text"/>
<b>Line E</b>	<b>Five Year Average with 5% Discount</b>	<b>LE</b>				<b>2014</b>	<b>LE Reclassified Rate</b>
		1236 Chester-Joplin-Inverness EI				1.50%	<input type="text"/>
		1237 Chester-Joplin-Inverness HS				2.11%	<input type="text"/>
<b>Line F</b>	<b>Average of LE's contained under one School System Code (SS)</b>						<b>SS Reclassified Rate</b>
	1073 Chester-Joplin-Inverness PS					1.81%	<input type="text"/>

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