



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 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	119,470.10	119,470.10	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	30,763.31	30,763.31	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,107.54	0.00	0.00	4,107.54	0.00	0.00
Totals	154,340.95	150,233.41	0.00	4,107.54	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	154,340.95					

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.



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For FY2014-15 Using FY13 Expenditures

26 Liberty 1066 Liberty Elementary

Line A	Indirect/Direct	0.00 /	150,233.41	2015 Calculated Rate	0.00%	2015 Reclassified Rate *	Requested Reclassified Rate **
LE 1224 Liberty Elem <input style="width: 100px; height: 20px;" type="text"/>							
Line B Preliminary Indirect Cost Rates	LE	2011	2012	2013	2014	2015	
	1224 Liberty Elem	0.0000	0.0000	0.0000	0.0000	0.00%	
Line C Approved Indirect Cost Rates	LE	2011	2012	2013	2014	Reclassified Rate 2015	
	1224 Liberty Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 60px; height: 20px;" type="text"/>	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2011	2012	2013	2014		
	1224 Liberty Elem	0.0000	0.0000	0.0000	0.0000	<input style="width: 60px; height: 20px;" type="text"/>	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	1224 Liberty Elem					0.00%	<input style="width: 60px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	1066 Liberty Elementary	Your Preliminary Rate by School System (SS) is:				0.00%	<input style="width: 60px; 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 FY2014-15 Using FY13 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	946,640.46	946,640.46	0.00	0.00	0.00	0.00
21XX Support Services - Students	28,139.59	28,139.59	0.00	0.00	0.00	0.00
222X Educational Media Services	25,020.46	25,020.46	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	109,554.66	109,554.66	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	45,493.28	45,493.28	0.00	0.00	0.00	0.00
25XX Support Services - Business	26,627.38	3,213.22	23,414.16	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	176,670.28	176,670.28	0.00	0.00	0.00	0.00
27XX Student Transportation Services	113,058.44	113,058.44	0.00	0.00	0.00	0.00
31XX Food Services	16,125.64	16,125.64	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	3,872.20	3,872.20	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	23,072.46	23,072.46	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	64,000.00	0.00	0.00	64,000.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	27,988.89	0.00	0.00	27,988.89	0.00	0.00
9999 Undistributed	44.08	44.08	0.00	0.00	0.00	0.00
Totals	1,606,307.82	1,490,904.77	23,414.16	91,988.89	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,606,307.82					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 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	584,164.75	584,164.75	0.00	0.00	0.00	0.00
21XX Support Services - Students	40,432.10	40,432.10	0.00	0.00	0.00	0.00
222X Educational Media Services	40,480.91	40,480.91	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	109,384.87	109,384.87	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	45,350.46	45,350.46	0.00	0.00	0.00	0.00
25XX Support Services - Business	25,434.02	3,213.22	22,220.80	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	189,450.38	189,450.38	0.00	0.00	0.00	0.00
27XX Student Transportation Services	113,314.51	112,911.14	0.00	403.37	0.00	0.00
31XX Food Services	119,179.70	119,179.70	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	24,003.91	24,003.91	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	69,344.62	69,344.62	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,370.60	0.00	0.00	1,370.60	0.00	0.00
9999 Undistributed	946.16	946.16	0.00	0.00	0.00	0.00
Totals	1,362,856.99	1,338,862.22	22,220.80	1,773.97	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	1,362,856.99					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2014-15 Using FY13 Expenditures

26 Liberty 1073 Chester-Joplin-Inverness PS

Line A				2015 Calculated Rate	2015 Reclassified Rate *	Requested Reclassified Rate **	
	LE 1236 Chester-Joplin-Inverness EI	Indirect/Direct	23,414.16 / 1,490,904.77	1.57%			
	LE 1237 Chester-Joplin-Inverness HS	Indirect/Direct	22,220.80 / 1,338,862.22	1.66%			
Line B Preliminary Indirect Cost Rates	LE		2011	2012	2013	2014	2015
	1236 Chester-Joplin-Inverness EI		0.0150	0.0158	0.0175	0.0181	1.57%
	1237 Chester-Joplin-Inverness HS		0.0187	0.0198	0.0175	0.0181	1.66%
Line C Approved Indirect Cost Rates	LE		2011	2012	2013	2014	Reclassified Rate 2015
	1236 Chester-Joplin-Inverness EI		0.0000	0.0000	0.0000	0.0000	
	1237 Chester-Joplin-Inverness HS		0.0000	0.0000	0.0000	0.0000	
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE		2011	2012	2013	2014	
	1236 Chester-Joplin-Inverness EI		0.0150	0.0158	0.0175	0.0181	
	1237 Chester-Joplin-Inverness HS		0.0187	0.0198	0.0175	0.0181	
Line E Five Year Average with 5% Discount	LE					2015	LE Reclassified Rate
	1236 Chester-Joplin-Inverness EI					1.56%	
	1237 Chester-Joplin-Inverness HS					1.72%	
Line F Average of LE's contained under one School System Code (SS)							SS Reclassified Rate
	1073 Chester-Joplin-Inverness PS					1.64%	

Your Preliminary Rate by School System (SS) is:
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