



Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 Expenditures

26 Liberty 0628 Whitlash Elementary

0506 Whitlash 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	42,785.22	42,736.37	0.00	48.85	0.00	0.00
21XX Support Services - Students	320.00	320.00	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	8,464.85	8,464.85	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	12,109.86	12,109.86	0.00	0.00	0.00	0.00
27XX Student Transportation Services	232.26	232.26	0.00	0.00	0.00	0.00
Totals	63,912.19	63,863.34	0.00	48.85	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	63,912.19					

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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26 Liberty 0628 Whitlash Elementary

Line A	Indirect/Direct	0.00 /	63,863.34	2013 Calculated Rate	0.00%	2013 Reclassified Rate *	Requested Reclassified Rate **
LE 0506 Whitlash Elem							
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	0506 Whitlash Elem	0.0000	0.0000	0.0000	0.0000	0.00%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	0506 Whitlash 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	LE	2009	2010	2011	2012	2013	
	0506 Whitlash 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	LE					2013	LE Reclassified Rate
	0506 Whitlash Elem					0.00%	<input style="width: 50px; height: 20px;" type="text"/>
Line F Average of LE's contained under one School System Code (SS)						SS Reclassified Rate	
	0628 Whitlash Elementary	Your Preliminary Rate by School System (SS) is:				0.00%	<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

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	143,153.59	143,153.59	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	18,359.21	18,359.21	0.00	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	6,492.64	6,492.64	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	4,337.28	0.00	0.00	4,337.28	0.00	0.00
Totals	172,342.72	168,005.44	0.00	4,337.28	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXXXX			XXXXXX	XXXXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXXXX					
Adjusted Totals	172,342.72					

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

26 Liberty 1066 Liberty Elementary

Line A	Indirect/Direct	0.00 /	168,005.44	2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
LE 1224 Liberty Elem				0.00%			
Line B Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013	
	1224 Liberty Elem	0.0000	0.0000	0.0000	0.0000	0.00%	
Line C Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013	
	1224 Liberty Elem	0.0000	0.0000	0.0000	0.0000		
Line D Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012		
	1224 Liberty Elem	0.0000	0.0000	0.0000	0.0000		
Line E Five Year Average with 5% Discount	LE					2013	LE Reclassified Rate
	1224 Liberty Elem					0.00%	
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%	
	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

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	976,137.22	976,137.22	0.00	0.00	0.00	0.00
21XX Support Services - Students	31,593.80	31,593.80	0.00	0.00	0.00	0.00
222X Educational Media Services	33,949.28	33,949.28	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	117,264.69	117,264.69	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	43,658.54	43,658.54	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,288.18	0.00	28,288.18	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	213,016.94	213,016.94	0.00	0.00	0.00	0.00
27XX Student Transportation Services	122,951.65	122,951.65	0.00	0.00	0.00	0.00
31XX Food Services	28,263.51	28,263.51	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	4,037.07	4,037.07	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	25,180.94	25,180.94	0.00	0.00	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	3,130.97	0.00	0.00	3,130.97	0.00	0.00
Totals	1,627,472.79	1,596,053.64	28,288.18	3,130.97	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,627,472.79					

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Schedule A - Restricted Fixed Indirect Cost Rate

For FY2012-13 Using FY11 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	536,707.25	536,707.25	0.00	0.00	0.00	0.00
21XX Support Services - Students	29,359.49	29,359.49	0.00	0.00	0.00	0.00
222X Educational Media Services	32,110.25	32,110.25	0.00	0.00	0.00	0.00
23XX Support Services - General Administration	119,673.91	119,673.91	0.00	0.00	0.00	0.00
24XX Support Services - School Administration	44,258.15	44,258.15	0.00	0.00	0.00	0.00
25XX Support Services - Business	28,288.76	0.00	28,288.76	0.00	0.00	0.00
26XX Operation and Maintenance of Plant Services	185,976.61	185,976.61	0.00	0.00	0.00	0.00
27XX Student Transportation Services	121,520.40	121,520.40	0.00	0.00	0.00	0.00
31XX Food Services	122,978.35	122,978.35	0.00	0.00	0.00	0.00
34XX Extracurricular - Activities	19,773.23	19,773.23	0.00	0.00	0.00	0.00
35XX Extracurricular - Athletics	59,925.85	59,925.85	0.00	0.00	0.00	0.00
4XXX Facilities Acquisition and Construction Services	277.38	0.00	0.00	277.38	0.00	0.00
62XX Resources Transferred to Other School Districts or Cooperatives	1,259.02	0.00	0.00	1,259.02	0.00	0.00
Totals	1,302,108.65	1,272,283.49	28,288.76	1,536.40	0.00	0.00
Direct Costs Reclassified Indirect Costs	XXXXXXXXXX			XXXXXX	XXXXXXX	XXXX
Direct or Indirect Costs Reclassified as Excluded	XXXXXXXXXX					
Adjusted Totals	1,302,108.65					

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Line A				2013 Calculated Rate	2013 Reclassified Rate *	Requested Reclassified Rate **	
	LE 1236 Chester-Joplin-Inverness EI	Indirect/Direct	28,288.18 / 1,596,053.64	1.77%	<input type="text"/>		
	LE 1237 Chester-Joplin-Inverness HS	Indirect/Direct	28,288.76 / 1,272,283.49	2.22%	<input type="text"/>		
Line B	Preliminary Indirect Cost Rates	LE	2009	2010	2011	2012	2013
		1236 Chester-Joplin-Inverness EI	0.0189	0.0166	0.0150	0.0158	1.77%
		1237 Chester-Joplin-Inverness HS	0.0186	0.0200	0.0187	0.0198	2.22%
Line C	Approved Indirect Cost Rates	LE	2009	2010	2011	2012	Reclassified Rate 2013
		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"/>
Line D	Higher of Preliminary or Approved Indirect Cost Rates	LE	2009	2010	2011	2012	
		1236 Chester-Joplin-Inverness EI	0.0189	0.0166	0.0150	0.0158	<input type="text"/>
		1237 Chester-Joplin-Inverness HS	0.0186	0.0200	0.0187	0.0198	<input type="text"/>
Line E	Five Year Average with 5% Discount	LE				2013	LE Reclassified Rate
		1236 Chester-Joplin-Inverness EI				1.60%	<input type="text"/>
		1237 Chester-Joplin-Inverness HS				1.89%	<input type="text"/>
Line F	Average of LE's contained under one School System Code (SS)						SS Reclassified Rate
		1073 Chester-Joplin-Inverness PS				1.75%	<input type="text"/>

Your Preliminary Rate by School System (SS) is:
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