

**NONPROFIT RATE AGREEMENT**

**ORGANIZATION:**  
 West Central Missouri Community Action  
 Agency  
 Box 125  
 106 W. 4th  
 Appleton City, MO 64724

**DATE:** 05/11/2015  
**FILING REF.:** The preceding  
 agreement was dated  
 07/17/2014

The rates approved in this agreement are for use on grants, contracts and other agreements with the Federal Government, subject to the conditions in Section III.

**SECTION I: INDIRECT COST RATES**

**RATE TYPES:**      **FIXED**              **FINAL**              **PROV. (PROVISIONAL)**      **PRED. (PREDETERMINED)**

**EFFECTIVE PERIOD**

<u><b>TYPE</b></u>	<u><b>FROM</b></u>	<u><b>TO</b></u>	<u><b>RATE(%) LOCATION</b></u>	<u><b>APPLICABLE TO</b></u>
FINAL	09/01/2013	08/31/2014	14.30 On Site	All Programs
PROV.	09/01/2014	08/31/2016	14.30 On Site	All Programs

**\*BASE**

Direct salaries and wages including all fringe benefits.

MAY. 13. 2015 1:01PM PSC/DCA-CSFO 214 767 3264

NO. 1420 P. 3/7

ORGANIZATION: West Central Missouri Community Action Agency  
AGREEMENT DATE: 5/11/2015

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**SECTION II: SPECIAL REMARKS**

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**TREATMENT OF FRINGE BENEFITS:**

The fringe benefits are specifically identified to each employee and are charged individually as direct costs. The directly claimed fringe benefits are listed below.

**TREATMENT OF PAID ABSENCES**

Vacation, holiday, sick leave pay and other paid absences are included in salaries and wages and are claimed on grants, contracts and other agreements as part of the normal cost for salaries and wages. Separate claims are not made for the cost of these paid absences.

MAY. 13. 2015 1:01PM

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NO. 1420 P. 4/7

ORGANIZATION: West Central Missouri Community Action Agency  
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This organization charges all costs direct to a particular final cost objective; i.e., a particular award, project, service, or other direct activities, with the exception of the costs listed below:

1. Salaries and wages:

Chief Operating Officer, Human Resources Director, Finance Director, Human Resources Recruiter/Trainer, Executive Assistant, Bookkeepers (5), Payroll Coordinator, Payroll & Finance Clerk, President & CEO, Development & Communication Director, Secretary, Budget & Forecast Reporting Manager, Systems Administrator, PBX Operator.

2. Fringe benefits for the above personnel only.

3. Non-labor expenses (administrative only):

Professional fees including audit  
Travel (board, local, and out of area)  
Supplies  
Telephone  
Postage  
Insurance/Bonding  
Equipment Leases  
Equipment Repairs and Maintenance  
Membership Dues  
Employee Development  
Publications

4. Non-labor expenses (all; i.e., totally indirect costs):

Equipment Definition -

Equipment means an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit.

FRINGE BENEFITS:

FICA  
Worker's Compensation  
Unemployment Insurance  
Dental Insurance  
Retirement  
Life Insurance  
Health Insurance

The indirect cost rate(s) has/have been negotiated in compliance with the applicable Administration for Children and Families Program Instructions for the Head Start program (ACYF-PI-HS-05-01 and ACYF-PI-HS-08-03). ACYF-PI-HS-08-03, dated 5/12/2008, specifically defines "compensation" and limited the cost of "compensation" charged to any federally funded program to zero for any staff whose "compensation" exceeded the rate payable for level II of the Executive Schedule. As of January, 2015 the Executive Schedule Level II rate is \$183,300.

The next proposal based on actual costs for the fiscal year ending 08/31/2015 is due in our office by 02/28/2016.

MAY, 13, 2015 1:02PM

PSC/DCA-CSFO 214 767 3264

NO. 1420 P. 5/7

ORGANIZATION: West Central Missouri Community Action Agency

AGREEMENT DATE: 5/11/2015

**SECTION III: GENERAL**

**A. LIMITATIONS:**

The rates in this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract or other agreement only to the extent that funds are available. Acceptance of the rates is subject to the following conditions: (1) Only costs incurred by the organization were included in its indirect cost pool as finally accepted; such costs are legal obligations of the organization and are allowable under the governing cost principles; (2) The same costs that have been created as indirect costs are not claimed as direct costs; (3) Similar types of costs have been accorded consistent accounting treatment; and (4) The information provided by the organization which was used to establish the rates is not later found to be materially incomplete or inaccurate by the Federal Government. In such situations the rate(s) would be subject to renegotiation at the discretion of the Federal Government.

**B. ACCOUNTING CHANGES:**

This Agreement is based on the accounting system purported by the organization to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this Agreement require prior approval of the authorized representative of the cognizant agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from indirect to direct. Failure to obtain approval may result in cost disallowances.

**C. FIXED RATES:**

If a fixed rate is in this Agreement, it is based on an estimate of the costs for the period covered by the rate. When the actual costs for this period are determined, an adjustment will be made to a rate of a future year(s) to compensate for the difference between the costs used to establish the fixed rate and actual costs.

**D. USE BY OTHER FEDERAL AGENCIES:**

The rates in this Agreement were approved in accordance with the authority in Office of Management and Budget Circular A-122, and should be applied to grants, contracts and other agreements covered by this Circular, subject to any limitations in A above. The organization may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

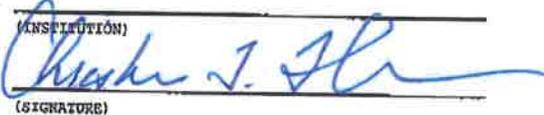
**E. OWNER:**

If any Federal contract, grant or other agreement is reimbursing indirect costs by a means other than the approved rate(s) in this Agreement, the organization should (1) credit such costs to the affected programs, and (2) apply the approved rate(s) to the appropriate base to identify the proper amount of indirect costs allocable to these programs.

BY THE INSTITUTION:

West Central Missouri Community Action Agency

(INSTITUTION)



(SIGNATURE)

Christopher L. Thompson

(NAME)

President & Chief Executive Officer

(TITLE)

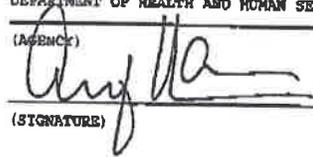
May 14, 2015

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)



(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

5/11/2015

(DATE) 7093

HHS REPRESENTATIVE:

Michael Phillips

Telephone:

(214) 767-3261