

NONPROFIT RATE AGREEMENT

DATE:10/02/2014

ORGANIZATION:

Jefferson Franklin Community Action
Corporation

P.O. Box 920

Hillsboro, MO 63050

FILING REF.: The preceding
agreement was dated
12/12/2013

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)
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EFFECTIVE PERIOD

TYPE	FROM	TO	RATE (%)	LOCATION	APPLICABLE TO
FINAL	03/01/2013	02/28/2014	14.30	On Site	All Programs
PROV.	03/01/2014	02/28/2016	14.30	On Site	All Programs

*BASE

Direct salaries and wages including all fringe benefits.

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SECTION II: SPECIAL REMARKS

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.

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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:

Executive Director, Accountants, Chief Financial Officer, Accounts Payable Specialist, Human Resource Specialist, Payroll Specialist, Accounting Manager, Administrative Assistant and Maintenance.

2. Fringe benefits for the above personnel only.

3. Non-labor expenses (administrative only):

Contractual Fees, Audits, Rent/Utilities/Telephone, Supplies/Postage, Printing & Publication Costs, Insurance & Bonding, Travel and Transportation Costs, Office Expenses, Repairs/Maintenance Equipment, Conference/Meetings, Membership Dues.

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	Life Insurance
Unemployment Insurance	Health Insurance	
Employer Contribution to SEP Plan		

In-Kind salaries and wages are included in the base.

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" exceeded the rate payable for level II of the Executive Schedule. As of January, 2014 the Executive Schedule Level II rate is \$181,500.

Your next proposal based on actual costs for the fiscal year ending 09/30/14 is due in our office by 03/31/15.

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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 treated 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. OTHER:

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:

Jefferson Franklin Community Action Corporation

(INSTITUTION)

(SIGNATURE)

Robert Owen

(NAME)

Executive Director

(TITLE)

10/7/2014

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

10/2/2014

(DATE) 7068

HHS REPRESENTATIVE:

Shon Turner

Telephone:

(214) 767-3261