

**INDIRECT COST PROPOSAL
Fiscal Year 2018**

CERTIFICATE OF INDIRECT COSTS

This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and to the best of my knowledge and belief: (1) All costs included in this proposal from the Fiscal Year 2016 approved financial statement to establish fixed indirect cost rates for Fiscal Year 2018 are allowable in accordance with the requirements of the federal awards to which they apply and Title 2 CFR Part 200, "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards", Subpart E, "Cost Principles". Unallowable costs have been adjusted for in allocating costs as indicated in the indirect cost rate applications. (2) All costs included in this proposal are properly allocable to Federal Awards on the basis of a beneficial or casual relationship the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar type of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Signature of LEA Superintendent: _____

Name of LEA Superintendent (Typed or Printed): _____

Randy Fuller

Date Signed: _____

2/15/2017

FOR SDE USE ONLY

The following indirect cost rates are approved for Fiscal Year 2018:

Special Child Nutrition Program rate (if applicable):	<u>N/A</u>
Unrestricted Programs rate:	<u>14.09%</u>
Restricted Programs rate:	<u>1.39%</u>

Michael Sentance, State Superintendent of Education

4/10/17

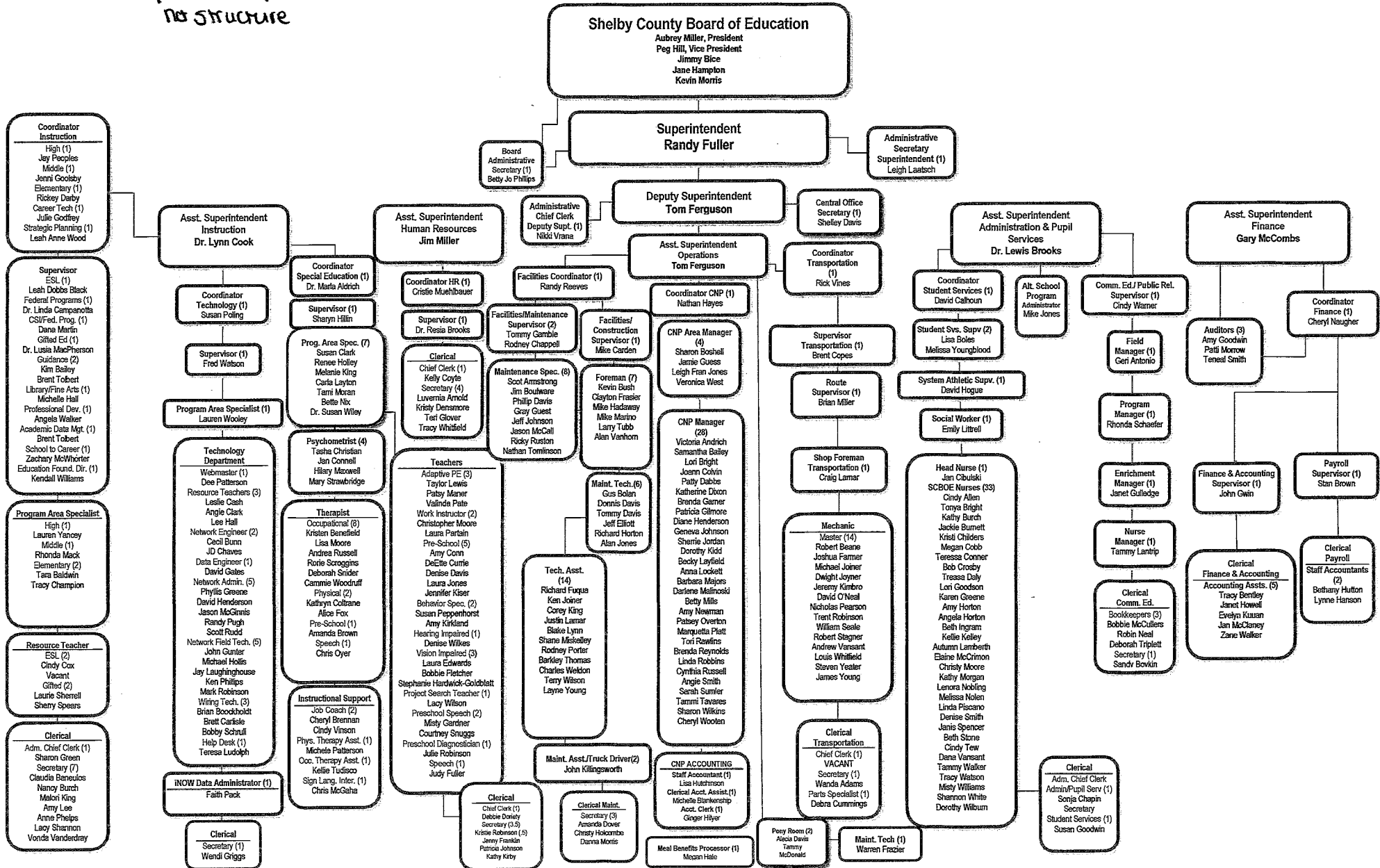
Date Signed

LEA Preparer/Contact:

Name: Gray McComb, CSFO
 Telephone #: 205-682-7037
 Fax #: 205-682-7030
 Email address: gaccomb@shelbyed.org

U.S. Department of Education Delegation Agreement #2014-022, effective from October 1, 2014 through September 30, 2019 approves the methodology and procedures Alabama Department of Education uses in establishing federally negotiated indirect cost rates for our Local Education Agencies.

Updated February 2017 - only names updated
 No Structure



**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Unrestricted Indirect Cost Rate Data - Unadjusted
Actual Costs for Fiscal Year Ended September 30, 2016**

059 - Shelby County Schools

<u>Function of Expenditure Account Codes</u>	(A) Expenditures <u>Excluded</u>	(B) Expenditures <u>Not Allowed</u>	(C) Expenditures <u>Indirect</u>	(D) Expenditures <u>Direct</u>	(E) Total All Fund <u>Expenditures</u>
Total Instructional Services (1000 - 1999)	\$6,767,975.86			\$98,710,621.68	\$105,478,597.54
Total Other Instructional Support Services (2000 - 2299)	\$1,986,288.20			\$19,712,024.10	\$21,698,312.30
Total School Administration (2300 - 2399)	\$333,466.51			\$11,176,180.37	\$11,509,646.88
Operation & Maintenance Services (3000 - 3999)	\$1,607,874.77		\$17,356,469.77	\$25,945.00	\$18,990,289.54
Auxiliary Services (4000 - 4999)	\$6,501,613.47			\$18,886,421.90	\$25,388,035.37
Board of Education Services (6100 - 6199)	\$0.00			\$192,724.11	\$192,724.11
Executive Administrative Services (6200 - 6299)	\$0.00		\$1,012,152.88	\$499,622.60	\$1,511,775.48
Business Support Services (6300 - 6399)	\$0.00		\$879,367.24	\$5,820.48	\$885,187.72
Information Services (6410)	\$0.00		\$74,834.51	\$13,461.82	\$88,296.33
Data Processing Services (6420)	\$0.00		\$0.00	\$0.00	\$0.00
Staff Services (6430)	\$0.00		\$650,808.21	\$0.00	\$650,808.21
Printing, Publishing, & Duplicating Services (6450)	\$0.00		\$14,975.33	\$0.00	\$14,975.33
Other Central Support Services (6490)	\$0.00		\$208,500.16	\$0.00	\$208,500.16
Central Office Services (6500 - 6599)	\$0.00		\$308,479.52	\$31,212.18	\$339,691.70
Other General & Central Support Services (6900 - 6999)	\$94,981.89		\$39,477.97	\$8,540.76	\$143,000.62
Capital Outlay (7000 - 7999)	\$3,248,269.32			\$0.00	\$3,248,269.32
Debt Service - Long Term (8000 - 8999)	\$17,462,807.23			\$0.00	\$17,462,807.23
Other Expenditures (9000 - 9899)	\$2,494,043.47			\$3,101,391.11	\$5,595,434.58
Total Expenditures:	\$40,497,320.72		\$20,545,065.59	\$152,363,966.11	\$213,406,352.42
Other Fund Uses (9900 - 9999)	\$45,491,074.91				\$45,491,074.91
Total Expenditures and Other Fund Uses:	\$85,988,395.63		\$20,545,065.59	\$152,363,966.11	\$258,897,427.33 ✓
Utilities (Object Code 370-379) Shown as Indirect:		\$5,581,413.40			
Child Nutrition Utilities Paid Directly (Fund Source 5100-5199, Object Code 370-379):		\$0.00			
Indirect Cost Rate = Total (C) divided by Total (B) + Total (D)			13.48%		

Notes

(A) - Expenditures Excluded:

Local School Funds (Public and Non-Public)	Fund Sources 7000-7999
Capital Outlay - Real Property	Account Codes 7000-7999
Debt Service - Long Term	Account Codes 8000-8999
Other Fund Uses	Account Codes 9900-9999
Architect	Object Code 324
Purchased Food	Object Code 461
USDA Commodities	Object Code 462
Food Processing Supplies	Object Code 464
Equipment	Object Codes 500-599
Other Objects	Object Codes 600-619, 627, 690-899
Other Fund Uses	Object Codes 900-997

(B) - Expenditures Not Allowed:

N/A for Unrestricted

(C) - Expenditures Indirect:

Operation and Maintenance Services	Fund Type 11, Account Codes 3000-3999, Excluding Fund Sources 3000-5999 and 8000-9999
Operation and Maintenance Services	Fund Type 12, Account Codes 3000-3999, Fund Sources 6000-6999
Executive Administrative Services	Fund Type 11, Account Codes 6200-6299, Excluding Fund Sources 3000-5999 and 8000-9999
Executive Administrative Services	Fund Type 12, Account Codes 6200-6299, Fund Sources 6000-6999
Business Support Services	Fund Type 11, Account Codes 6300-6399, Excluding Fund Sources 3000-5999 and 8000-9999
Business Support Services	Fund Type 12, Account Codes 6300-6399, Fund Sources 6000-6999
System-Wide Support Services	Fund Type 11, Account Codes 6400-6499, Excluding Fund Sources 3000-5999 and 8000-9999
System-Wide Support Services	Fund Type 12, Account Codes 6400-6499, Fund Sources 6000-6999
Central Office Services	Fund Type 11, Account Codes 6500-6599, Excluding Fund Sources 3000-5999 and 8000-9999
Central Office Services	Fund Type 12, Account Codes 6500-6599, Fund Sources 6000-6999
Other General & Central Support Services	Fund Type 11, Account Codes 6900-6999, Excluding Fund Sources 3000-5999 and 8000-9999
Other General & Central Support Services	Fund Type 12, Account Codes 6900-6999, Fund Sources 6000-6999

(D) - Expenditures Direct:

(E) - (A) - (B) - (C)

Includes Object Codes 325 (Legal) and 363 (Advertising) unless coded to Fund Sources 7000-7999 or Account Codes 7000-7999, 8000-8999, or 9900-9999.

(E) - Total All Fund Expenditures:

Exhibit F-II-A Expenditure Totals

**Alabama State Department of Education
Trend Analysis - Unrestricted Unadjusted Indirect
Fiscal Year Ended 9/30/2016 for FY2018 Indirect Cost Rate**

Function of Expenditure Account Code	(1)	(2)	(3)	(4)	(5)	(6)
	FY2014 INDIRECT COSTS	FY2015 INDIRECT COSTS	FY2016 INDIRECT COSTS	FY2015 to FY2016		FY 2016 % TO BASE
				\$ VARIANCE (3-2)	% VARIANCE (4 / 2)	
Total Instructional Services (1000 - 1999)	-	-	-	\$ -	#DIV/0!	0.0%
Total Other Instructional Support Services (2000 - 2299)	-	-	-	\$ -	#DIV/0!	0.0%
Total School Administration (2300 - 2399)	-	-	-	\$ -	#DIV/0!	0.0%
Operation & Maintenance Services (3000 - 3999)	19,311,391.25	18,150,733.09	17,356,469.77	\$ (794,263)	-4.4%	11.4%
Auxiliary Services (4000 - 4999)	-	-	-	\$ -	#DIV/0!	0.0%
Board of Education Services (6100 - 6199)	-	-	-	\$ -	#DIV/0!	0.0%
Executive Administrative Services (6200 - 6299)	1,355,608.87	999,995.60	1,012,152.88	\$ 12,157	1.2%	0.7%
Business Support Services (6300 - 6399)	959,245.63	1,014,588.44	879,367.24	\$ (135,221)	-13.3%	0.6%
Information Services (6410)	101,087.59	55,934.20	74,834.51	\$ 18,900	33.8%	0.0%
Data Processing Servies (6420)	-	-	-	\$ -	#DIV/0!	0.0%
Staff Services (6430)	610,553.52	613,708.47	650,808.21	\$ 37,100	6.0%	0.4%
Printing, Publishing, & Duplicating Services (6450)	35,962.04	19,742.96	14,975.33	\$ (4,768)	-24.1%	0.0%
Other Central Support Services (6490)	262,861.91	258,987.02	208,500.16	\$ (50,487)	-19.5%	0.1%
Central Office Services (6500 - 6599)	297,707.45	325,149.73	308,479.52	\$ (16,670)	-5.1%	0.2%
Other General & Central Support Services (6900 - 6999)	44,068.62	55,590.17	39,477.97	\$ (16,112)	-29.0%	0.0%
Capital Outlay (7000 - 7999)	-	-	-	\$ -	#DIV/0!	0.0%
Debt Service - Long Term (8000 - 8999)	-	-	-	\$ -	#DIV/0!	0.0%
Other Expenditures (9000 - 9899)	-	-	-	\$ -	#DIV/0!	0.0%
Total Expenditures:	22,978,486.88	21,494,429.68	20,545,065.59			
Other Fund Uses (9900 - 9999)	-	-	-	\$ -	#DIV/0!	0.0%
Total Expenditures and Other Fund Uses:	22,978,486.88	21,494,429.68	20,545,065.59			
Carryforward	2,129,542	3,063,125	3,288,060	224,935	7.3%	2.2%
TOTAL INDIRECT COSTS	\$ 25,108,029	\$ 24,557,555	\$ 23,833,126	\$ (724,429)	-2.95%	15.6%
TOTAL DIRECT COSTS	\$ 171,413,724	\$ 154,545,229	\$ 152,363,966	\$ (2,181,263)	-1.41%	
INDIRECT COST RATE	14.65%	15.89%	15.64%		-0.25%	
TOTAL COSTS	\$ 196,521,753	\$ 179,102,784	\$ 176,197,092	\$ (2,905,692)	-1.62%	

**Alabama State Department of Education
Trend Analysis - Unrestricted Unadjusted Direct
Fiscal Year Ended 9/30/2016 for FY2018 Indirect Cost Rate**

Function of Expenditure Account Code	(1)	(2)	(3)	(4)	(5)	(6)
	FY2014	FY2015	FY2016	FY2015 to FY2016		FY 201X % TO
	DIRECT COSTS	DIRECT COSTS	DIRECT COSTS	\$ VARIANCE (3-2)	% VARIANCE (4 / 2)	BASE
Total Instructional Services (1000 - 1999)	111,633,830.30	100,129,113.58	98,710,621.68	\$ (1,418,492)	-1.4%	64.8%
Total Other Instructional Support Services (2000 - 2299)	22,281,117.95	20,248,688.64	19,712,024.10	(536,665)	-2.7%	12.9%
Total School Administration (2300 - 2399)	12,756,976.93	11,459,119.19	11,176,180.37	(282,939)	-2.5%	7.3%
Operation & Maintenance Services (3000 - 3999)	12,151.75	1,476.24	25,945.00	24,469	1657.5%	0.0%
Auxiliary Services (4000 - 4999)	20,828,326.79	18,783,008.91	18,886,421.90	103,413	0.6%	12.4%
Board of Education Services (6100 - 6199)	189,607.70	168,177.15	192,724.11	24,547	14.6%	0.1%
Executive Administrative Services (6200 - 6299)	142,037.14	400,278.45	499,622.60	99,344	24.8%	0.3%
Business Support Services (6300 - 6399)	4,279.10	12,937.78	5,820.48	(7,117)	-55.0%	0.0%
Information Services (6410)	-	18,475.75	13,461.82	(5,014)	-27.1%	0.0%
Data Processing Servies (6420)	-	-	-	-	#DIV/0!	0.0%
Staff Services (6430)	-	-	-	-	#DIV/0!	0.0%
Printing, Publishing, & Duplicating Services (6450)	-	-	-	-	#DIV/0!	0.0%
Other Central Support Services (6490)	-	-	-	-	#DIV/0!	0.0%
Central Office Services (6500 - 6599)	14,114.28	15,694.80	31,212.18	15,517	98.9%	0.0%
Other General & Central Support Services (6900 - 6999)	7,648.58	8,828.21	8,540.76	(287)	-3.3%	0.0%
Capital Outlay (7000 - 7999)	-	-	-	-	#DIV/0!	0.0%
Debt Service - Long Term (8000 - 8999)	-	-	-	-	#DIV/0!	0.0%
Other Expenditures (9000 - 9899)	3,543,633.59	3,299,430.42	3,101,391.11	(198,039)	-6.0%	2.0%
Total Expenditures:	171,413,724.11	154,545,229.12	152,363,966.11			
Other Fund Uses (9900 - 9999)	-	-	-	-	#DIV/0!	0.0%
Total Expenditures and Other Fund Uses:	171,413,724.11	154,545,229.12	152,363,966.11			100.0%
TOTAL INDIRECT COSTS	\$ 25,108,029	\$ 24,557,555	\$ 23,833,126	\$ (724,429)	-2.95%	
TOTAL DIRECT COSTS	\$ 171,413,724	\$ 154,545,229	\$ 152,363,966	\$ (2,181,263)	-1.41%	
INDIRECT COST RATE	14.65%	15.89%	15.64%		-0.25%	
TOTAL COSTS	\$ 196,521,753	\$ 179,102,784	\$ 176,197,092	\$ (2,905,692)	-1.62%	

INDIRECT COST - UNRESTRICTED / CNP RATE APPLICATION
Fiscal Year 2018

	Excluded Costs	Expenditures Not Allowed	Indirect Costs	Direct Costs	Total Expenditures
Proposed Pool and Base Amounts from LEA Financial System Unrestricted Indirect Cost Data Report as of 09/30/2016	\$ 85,988,395.63	\$ -	\$ 20,545,065.59	\$ 152,363,966.11	\$ 258,897,427.33
Adjustments (with Explanation including <i>fund type, account code, object, and fund source</i>) to Pools and Base:					\$ -
Legal - Business Operations/Property 11/6290/325/6001	33,485.70			(33,485.70)	\$ -
Legal - Retainer 11/6290/325/6001			1,200.00	(1,200.00)	\$ -
Legal - Judgements 11/6290/325/6965	62,095.97			(62,095.97)	\$ -
Advertising - Financial Statement 11/6290/363/6001			898.32	(898.32)	\$ -
Advertising - Bids 11/6290/363/6001	8,534.29			(8,534.29)	\$ -
Flow Through - At Risk 11/1100/311/1410/0054	51,246.00			(51,246.00)	\$ -
Flow Through - State Supported Special Ed Facilities 11/1100/311/3999/1110	296,501.00			(296,501.00)	\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
Adjusted Pool and Base Amounts	\$ 86,440,258.59	\$ -	\$ 20,547,163.91	\$ 151,910,004.83	\$ 258,897,427.33

Total indirect costs: \$ 20,547,163.91
 Adjustments for flexed utilities not coded to fund type 11: \$ -
 If applying for CNP Rate, identify utilities shown as indirect: \$ -

Indirect costs applicable to Child Nutrition (Total indirect cost less utilities flex adjustment less indirect utilities identified above): \$ 20,547,163.91

Child Nutrition utilities paid direct: \$ -

**INDIRECT COST CALCULATION
UNRESTRICTED RATE - FIXED RATE WITH CARRY FORWARD
Fiscal Year 2018**

	<u>Fiscal Year 2014:</u>	<u>Fiscal Year 2016:</u>	<u>Fiscal Year 2018:</u>
FIXED RATE AS NEGOTIATED:			
(B/A) - Computed as follows:	12.53%	15.13%	14.09%
Direct Costs: (A)	<u>194,091,277.39 (1)</u>	<u>171,201,960.73</u>	<u>151,910,004.83</u>
Indirect Cost Pool:			
Indirect Costs	22,191,348.57 (2)	22,610,124.84	20,547,163.91
Fixed-Carry Forward	<u>2,129,541.76 (3)</u>	<u>3,288,060.92 (7)</u>	<u>851,241.10</u>
Total Pool: (B)	<u>24,320,890.33</u>	<u>25,898,185.76</u>	<u>21,398,405.01</u>
ACTUAL COSTS NEGOTIATED:			
Actual Direct Costs:	<u>171,201,960.73 (4)</u>	<u>151,910,004.83 (6)</u>	
Actual Indirect Costs	22,610,124.84 (5)	20,547,163.91 (6)	
Fixed-Carry Forward	<u>2,129,541.76</u>	<u>3,288,060.92</u>	
Total Pool	24,739,666.60	23,835,224.83	
CARRY-FORWARD COMPUTATION: (Indirect Eligible for Recovery)			
Actual Direct Costs:	171,201,960.73	151,910,004.83	
Fixed Rate x Actual Direct:	<u>12.53%</u>	<u>15.13%</u>	
Equals Indirect Costs Applied	<u>(21,451,605.68)</u>	<u>(22,983,983.73)</u>	
UNDER/(OVER) RECOVERY-CARRY FORWARD TO SUBSEQUENT YEAR: (Actual Indirect Cost less Indirect Costs Applied)	3,288,060.92	851,241.10	

NOTE (1): ENTER DATA FROM FY2016 IDC APPLICATION, PAGE 6, FY2014 COLUMN, "DIRECT COSTS"
NOTE (2): ENTER DATA FROM FY2016 IDC APPLICATION, PAGE 6, FY2014 COLUMN, INDIRECT COST POOL, "INDIRECT COSTS"
NOTE (3): ENTER DATA FROM FY2016 IDC APPLICATION, PAGE 6, FY2014 COLUMN, INDIRECT COST POOL, "FIXED-CARRY FORWARD"
NOTE (4): ENTER DATA FROM FY2016 IDC APPLICATION, PAGE 6, FY2014 COLUMN, "ACTUAL DIRECT COSTS"
NOTE (5): ENTER DATA FROM FY2016 IDC APPLICATION, PAGE 6, FY2014 COLUMN, "ACTUAL INDIRECT COSTS"
NOTE (6): CALCULATIONS PULLED FROM UNRESTRICTED ADJUSTMENT PAGE 5
NOTE (7): IF THE PERCENTAGE SHOWN ON THE FY2016 IDC APPLICATION WAS NEGATIVE, THE FORMULA WILL ENTER THE AMOUNT FROM CELL C31 NOT TO EXCEED THE INDIRECT COST AMOUNT IN CELL E15
IF THE SYSTEM'S NEGOTIATED RATE FOR FY16 WAS POSITIVE, THE FORMULA WILL ENTER THE FULL AMOUNT FROM CELL C31

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Restricted Indirect Cost Rate Data - Unadjusted
Actual Costs for Fiscal Year Ended September 30, 2016**

059 - Shelby County Schools

<u>Function of Expenditure Account Codes</u>	(A) Expenditures <u>Excluded</u>	(B) Expenditures <u>Not Allowed</u>	(C) Expenditures <u>Indirect</u>	(D) Expenditures <u>Direct</u>	(E) Total All Fund <u>Expenditures</u>
Total Instructional Services (1000 - 1999)	\$6,767,975.86	\$0.00		\$98,710,621.68	\$105,478,597.54
Total Other Instructional Support Services (2000 - 2299)	\$1,986,288.20	\$34,300.00		\$19,677,724.10	\$21,698,312.30
Total School Administration (2300 - 2399)	\$333,466.51	\$0.00		\$11,176,180.37	\$11,509,646.88
Operation & Maintenance Services (3000 - 3999)	\$1,607,874.77	\$17,356,205.77		\$26,209.00	\$18,990,289.54
Auxiliary Services (4000 - 4999)	\$6,501,613.47			\$18,886,421.90	\$25,388,035.37
Board of Education Services (6100 - 6199)	\$0.00			\$192,724.11	\$192,724.11
Executive Administrative Services (6200 - 6299)	\$0.00	\$1,012,086.88		\$499,688.60	\$1,511,775.48
Business Support Services (6300 - 6399)	\$0.00	\$0.00	\$879,367.24	\$5,820.48	\$885,187.72
Information Services (6410)	\$0.00	\$0.00	\$74,834.51	\$13,461.82	\$88,296.33
Data Processing Services (6420)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Staff Services (6430)	\$0.00	\$0.00	\$650,808.21	\$0.00	\$650,808.21
Printing, Publishing, & Duplicating Services (6450)	\$0.00	\$0.00	\$14,975.33	\$0.00	\$14,975.33
Other Central Support Services (6490)	\$0.00	\$0.00	\$208,500.16	\$0.00	\$208,500.16
Central Office Services (6500 - 6599)	\$0.00	\$0.00	\$308,479.52	\$31,212.18	\$339,691.70
Other General & Central Support Services (6900 - 6999)	\$94,981.89		\$39,477.97	\$8,540.76	\$143,000.62
Capital Outlay (7000 - 7999)	\$3,248,269.32			\$0.00	\$3,248,269.32
Debt Service - Long Term (8000 - 8999)	\$17,462,807.23			\$0.00	\$17,462,807.23
Other Expenditures (9000 - 9899)	\$2,494,043.47			\$3,101,391.11	\$5,595,434.58
Total Expenditures:	\$40,497,320.72	\$18,402,592.65	\$2,176,442.94	\$152,329,996.11	\$213,406,352.42 ✓
Other Fund Uses (9900 - 9999)	\$45,491,074.91				\$45,491,074.91 ✓
Total Expenditures and Other Fund Uses:	\$85,988,395.63	\$18,402,592.65	\$2,176,442.94	\$152,329,996.11	\$258,897,427.33

Indirect Cost Rate = Total (C) divided by Total (B) + Total (D)

1.27%

Notes

(A) - Expenditures Excluded:

Local School Funds (Public and Non-Public)	Fund Sources 7000-7999
Capital Outlay - Real Property	Account Codes 7000-7999
Debt Service - Long Term	Account Codes 8000-8999
Other Fund Uses	Account Codes 9900-9999
Architect	Object Code 324
Purchased Food	Object Code 461
USDA Commodities	Object Code 462
Food Processing Supplies	Object Code 464
Equipment	Object Codes 500-599
Other Objects	Object Codes 600-619, 627, 690-899
Other Fund Uses	Object Codes 900-997

(B) - Expenditures Not Allowed (costs which would constitute supplanting):

Technology Coordinator	Fund Source 1221
Operation and Maintenance Services	Fund Type 11, Account Codes 3000-3999, Excluding Fund Sources 3000-5999 and 8000-9999
Operation and Maintenance Services	Fund Type 12, Account Codes 3000-3999, Fund Sources 6000-6999
Executive Administrative Services	Fund Type 11, Account Codes 6200-6299, Excluding Fund Sources 3000-5999 and 8000-9999
Executive Administrative Services	Fund Type 12, Account Codes 6200-6299, Fund Sources 6000-6999
Chief School Financial Officer	Object Code 116, Fund Type 11, Account Codes 6200-6299, Excluding Fund Sources 3000-5999 and 8000-9999
Chief School Financial Officer	Object Code 116, Fund Type 11, Account Codes 6300-6399, Excluding Fund Sources 3000-5999 and 8000-9999
Chief School Financial Officer	Object Code 116, Fund Type 11, Account Codes 6400-6499, Excluding Fund Sources 3000-5999 and 8000-9999

(C) - Expenditures Indirect:

Business Support Services	Fund Type 11, Account Codes 6300-6399, Excluding Fund Sources 3000-5999 and 8000-9999
Business Support Services	Fund Type 12, Account Codes 6300-6399, Fund Sources 6000-6999
System-Wide Support Services	Fund Type 11, Account Codes 6400-6499, Excluding Fund Sources 3000-5999 and 8000-9999
System-Wide Support Services	Fund Type 12, Account Codes 6400-6499, Fund Sources 6000-6999
Central Office Services	Fund Type 11, Account Codes 6500-6599, Excluding Fund Sources 3000-5999 and 8000-9999
Central Office Services	Fund Type 12, Account Codes 6500-6599, Fund Sources 6000-6999
Other General & Central Support Services	Fund Type 11, Account Codes 6900-6999, Excluding Fund Sources 3000-5999 and 8000-9999
Other General & Central Support Services	Fund Type 12, Account Codes 6900-6999, Fund Sources 6000-6999

(D) - Expenditures Direct:

(E) - (A) - (B) - (C)	Includes Object Codes 325 (Legal), 363 (Advertising), and 195 (Compensation for Unused Leave) unless coded to Fund Sources 7000-7999 or Account Codes 7000-7999, 8000-8999, or 9900-9999.
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(E) - Total All Fund Expenditures:

Exhibit F-II-A Expenditure Totals

**Alabama State Department of Education
Trend Analysis - Restricted Unadjusted Indirect
Fiscal Year Ended 9/30/2016 for FY2018 Indirect Cost Rate**

Function of Expenditure Account Code	(1)	(2)	(3)	(4)		(5)	(6)
	FY2014 INDIRECT COSTS	FY2015 INDIRECT COSTS	FY2016 INDIRECT COSTS	FY2015 to FY2016		FY 2016 % TO BASE	
				\$ VARIANCE (3-2)	% VARIANCE (4 / 2)		
Total Instructional Services (1000 - 1999)	-	-	-	-	#DIV/0!	0.0%	
Total Other Instructional Support Services (2000 - 2299)	-	-	-	-	#DIV/0!	0.0%	
Total School Administration (2300 - 2399)	-	-	-	-	#DIV/0!	0.0%	
Operation & Maintenance Services (3000 - 3999)	-	-	-	-	#DIV/0!	0.0%	
Auxiliary Services (4000 - 4999)	-	-	-	-	#DIV/0!	0.0%	
Board of Education Services (6100 - 6199)	-	-	-	-	#DIV/0!	0.0%	
Executive Administrative Services (6200 - 6299)	-	-	-	-	#DIV/0!	0.0%	
Business Support Services (6300 - 6399)	959,245.63	1,014,588.44	\$879,367.24	(135,221)	-13.3%	0.5%	
Information Services (6410)	101,087.59	55,934.20	\$74,834.51	18,900	33.8%	0.0%	
Data Processing Services (6420)	-	-	\$0.00	-	#DIV/0!	0.0%	
Staff Services (6430)	610,553.52	613,708.47	\$650,808.21	37,100	6.0%	0.4%	
Printing, Publishing, & Duplicating Services (6450)	35,962.04	19,742.96	\$14,975.33	(4,768)	-24.1%	0.0%	
Other Central Support Services (6490)	262,861.91	258,987.02	\$208,500.16	(50,487)	-19.5%	0.1%	
Central Office Services (6500 - 6599)	297,707.45	325,149.73	\$308,479.52	(16,670)	-5.1%	0.2%	
Other General & Central Support Services (6900 - 6999)	44,068.62	55,590.17	\$39,477.97	(16,112)	-29.0%	0.0%	
Capital Outlay (7000 - 7999)	-	-	-	-	#DIV/0!	0.0%	
Debt Service - Long Term (8000 - 8999)	-	-	-	-	#DIV/0!	0.0%	
Other Expenditures (9000 - 9899)	-	-	-	-	#DIV/0!	0.0%	
Total Expenditures:	2,311,486.76	2,343,700.99	\$2,176,442.94				
Other Fund Uses (9900 - 9999)	-	-	-	-	#DIV/0!	0.0%	
Total Expenditures and Other Fund Uses:	2,311,486.76	2,343,700.99	\$2,176,442.94				
Carryforward	1,227,588	1,204,424	346,329	(858,095)	-71.2%	0.2%	
TOTAL INDIRECT COSTS	\$ 3,539,075	\$ 3,548,125	\$ 2,522,772	\$ (1,025,353)	-28.90%	1.5%	
TOTAL DIRECT COSTS	\$ 192,080,724	\$ 173,695,958	\$ 170,732,589	\$ (2,963,369)	-1.71%		
INDIRECT COST RATE	1.84%	2.04%	1.48%		-0.57%		
TOTAL COSTS	\$ 195,619,799	\$ 177,244,083	\$ 173,255,360	\$ (3,988,722)	-2.25%		

**Alabama State Department of Education
Trend Analysis - Restricted Unadjusted Direct
Fiscal Year Ended 9/30/2016 for FY2018 Indirect Cost Rate**

Function of Expenditure Account Code	(1)			(2)			(3)			(4)		(5)	(6)
	FY2014 DIRECT COSTS			FY2015 DIRECT COSTS			FY2016 DIRECT COSTS			FY2015 to FY2016		FY 201X % TO BASE	
	Expenditures	Total	Direct Cost	Expenditures	Total	Direct Cost	Expenditures	Total	Direct Cost	\$ VARIANCE	% VARIANCE		
	Not Allowed	Direct		Not Allowed	Direct Cost		Not Allowed	Direct		Direct Cost	(3-2)		(4 / 2)
Total Instructional Services (1000 - 1999)	\$ -	\$ 111,633,830.30	\$ 111,633,830.30	\$ -	\$ 100,129,113.58	\$ 100,129,113.58	\$ -	\$ 98,710,621.68	\$ 98,710,621.68	\$ (1,418,492)	-1.4%	57.8%	
Total Other Instructional Support Services (2000 - 2299)	\$ 27,147.00	\$ 22,253,970.95	\$ 22,281,117.95	\$ 27,146.00	\$ 20,221,542.64	\$ 20,248,688.64	\$ 34,300.00	\$ 19,677,724.10	\$ 19,712,024.10	(536,665)	-2.7%	11.5%	
Total School Administration (2300 - 2399)	\$ -	\$ 12,756,976.93	\$ 12,756,976.93	\$ -	\$ 11,459,119.19	\$ 11,459,119.19	\$ -	\$ 11,176,180.37	\$ 11,176,180.37	(282,939)	-2.5%	6.5%	
Operation & Maintenance Services (3000 - 3999)	\$ 19,311,391.25	\$ 12,151.75	\$ 19,323,543.00	\$ 18,150,337.09	\$ 1,872.24	\$ 18,152,209.33	\$ 17,356,205.77	\$ 26,209.00	\$ 17,382,414.77	(769,795)	-4.2%	10.2%	
Auxiliary Services (4000 - 4999)	\$ -	\$ 20,828,326.79	\$ 20,828,326.79	\$ -	\$ 18,783,008.91	\$ 18,783,008.91	\$ -	\$ 18,886,421.90	\$ 18,886,421.90	103,413	0.6%	11.1%	
Board of Education Services (6100 - 6199)	\$ -	\$ 189,607.70	\$ 189,607.70	\$ -	\$ 168,177.15	\$ 168,177.15	\$ -	\$ 192,724.11	\$ 192,724.11	24,547	14.6%	0.1%	
Executive Administrative Services (6200 - 6299)	\$ 1,355,608.87	\$ 142,037.14	\$ 1,497,646.01	\$ 999,929.60	\$ 400,344.45	\$ 1,400,274.05	\$ 1,012,086.88	\$ 499,688.60	\$ 1,511,775.48	111,501	8.0%	0.9%	
Business Support Services (6300 - 6399)	\$ -	\$ 4,279.10	\$ 4,279.10	\$ -	\$ 12,937.78	\$ 12,937.78	\$ -	\$ 5,820.48	\$ 5,820.48	(7,117)	-55.0%	0.0%	
Information Services (6410)	\$ -	\$ -	\$ -	\$ -	\$ 18,475.75	\$ 18,475.75	\$ -	\$ 13,461.82	\$ 13,461.82	(5,014)	-27.1%	0.0%	
Data Processing Services (6420)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!	0.0%	
Staff Services (6430)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!	0.0%	
Printing, Publishing, & Duplicating Services (6450)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!	0.0%	
Other Central Support Services (6490)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!	0.0%	
Central Office Services (6500 - 6599)	\$ -	\$ 14,114.28	\$ 14,114.28	\$ -	\$ 15,694.80	\$ 15,694.80	\$ -	\$ 31,212.18	\$ 31,212.18	15,517	98.9%	0.0%	
Other General & Central Support Services (6900 - 6999)	\$ -	\$ 7,648.58	\$ 7,648.58	\$ -	\$ 8,828.21	\$ 8,828.21	\$ -	\$ 8,540.76	\$ 8,540.76	(287)	-3.3%	0.0%	
Capital Outlay (7000 - 7999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!	0.0%	
Debt Service - Long Term (8000 - 8999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!	0.0%	
Other Expenditures (9000 - 9899)	\$ -	\$ 3,543,633.59	\$ 3,543,633.59	\$ -	\$ 3,299,430.42	\$ 3,299,430.42	\$ -	\$ 3,101,391.11	\$ 3,101,391.11	(198,039)	-6.0%	1.8%	
Total Expenditures:	\$ 20,694,147.12	\$ 171,386,577.11	\$ 192,080,724.23	\$ 19,177,412.69	\$ 154,518,545.12	\$ 173,695,957.81	\$ 18,402,592.65	\$ 152,329,996.11	\$ 170,732,588.76				
Other Fund Uses (9900 - 9999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!	0.0%	
Total Expenditures and Other Fund Uses:	\$ 20,694,147.12	\$ 171,386,577.11	\$ 192,080,724.23	\$ 19,177,412.69	\$ 154,518,545.12	\$ 173,695,957.81	\$ 18,402,592.65	\$ 152,329,996.11	\$ 170,732,588.76			100.0%	
TOTAL INDIRECT COSTS		\$ 3,539,074.98		\$ 3,548,124.78		\$ 2,522,771.69		\$ (1,025,353)			-28.90%		
TOTAL DIRECT COSTS		\$ 192,080,724.23		\$ 173,695,957.81		\$ 170,732,588.76		\$ (2,963,369)			-1.71%		
INDIRECT COST RATE		1.84%		2.04%		1.48%					-0.57%		
TOTAL COSTS		\$ 195,619,799.21		\$ 177,244,082.59		\$ 173,255,360.45		\$ (3,988,722)			-2.25%		

INDIRECT COST - RESTRICTED RATE APPLICATION
Fiscal Year 2018

	Excluded Costs	Expenditures Not Allowed	Indirect Costs	Direct Costs	Total Expenditures
Proposed Pool and Base Amounts from LEA Financial System Restricted Indirect Cost Data Report as of 09/30/2016	\$ 85,988,395.63	\$ 18,402,592.65	\$ 2,176,442.94	\$ 152,329,996.11	\$ 258,897,427.33
Adjustments (with Explanation including <i>fund type, account code, object and fund source</i>) to Pools and Base:					\$ -
Legal - Business Operations/Property 11/6290/325/6001	33,485.70			(33,485.70)	\$ -
Legal - Retainer 11/6290/325/6001			1,200.00	(1,200.00)	\$ -
Legal - Judgements 11/6290/325/6965	62,095.97			(62,095.97)	\$ -
Advertising - Financial Statement 11/6290/363/6001			898.32	(898.32)	\$ -
Advertising - Bids 11/6290/363/6001	8,534.29			(8,534.29)	\$ -
Flow Through - At Risk 11/1100/311/1410/0054	51,246.00			(51,246.00)	\$ -
Flow Through - State Supported Special Ed Facilities 11/1100/311/3999/1110	296,501.00			(296,501.00)	\$ -
					\$ -
					\$ -
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					\$ -
					\$ -
					\$ -
					\$ -
Adjusted Pool and Base Amounts	\$ 86,440,258.59	\$ 18,402,592.65	\$ 2,178,541.26	\$ 151,876,034.83	\$ 258,897,427.33

**INDIRECT COST CALCULATION
RESTRICTED RATE - FIXED RATE WITH CARRY FORWARD
Fiscal Year 2018**

	<u>Fiscal Year 2014:</u>	<u>Fiscal Year 2016:</u>	<u>Fiscal Year 2018:</u>
FIXED RATE AS NEGOTIATED:			
(B/A) - Computed as follows:	1.65%	1.37%	1.39%
Direct Costs (<i>direct plus disallowed</i>): (A)	<u>213,978,922.64</u> (1)	<u>191,533,049.72</u>	<u>170,278,627.48</u>
Indirect Cost Pool:			
Indirect Costs	2,303,703.32 (2)	2,279,035.85	2,178,541.26
Fixed-Carry Forward	<u>1,227,588.22</u> (3)	<u>346,328.75</u> (7)	<u>192,052.81</u>
Total Pool: (B)	<u>3,531,291.54</u>	<u>2,625,364.60</u>	<u>2,370,594.07</u>
ACTUAL COSTS NEGOTIATED:			
Actual Direct Costs (<i>direct plus disallowed</i>):	<u>191,533,049.72</u> (4)	<u>170,278,627.48</u> (6)	
Actual Indirect Costs	2,279,035.85 (5)	2,178,541.26 (6)	
Fixed-Carry Forward	<u>1,227,588.22</u>	<u>346,328.75</u>	
Total Pool	3,506,624.07	2,524,870.01	
CARRY-FORWARD COMPUTATION: (Indirect Eligible for Recovery)			
Actual Direct Costs:	191,533,049.72	170,278,627.48	
Fixed Rate x Actual Direct:	<u>1.65%</u>	<u>1.37%</u>	
Equals Indirect Costs Applied	<u>(3,160,295.32)</u>	<u>(2,332,817.20)</u>	
UNDER/(OVER) RECOVERY-CARRY FORWARD TO SUBSEQUENT YEAR: (Actual Indirect Cost less Indirect Costs Applied)	346,328.75	192,052.81	

- NOTE (1): ENTER DATA FROM FY2016 IDC APPLICATION, PAGE 10, FY2014 COLUMN, "TOTAL DIRECT COSTS"
 NOTE (2): ENTER DATA FROM FY2016 IDC APPLICATION, PAGE 10, FY2014 COLUMN, INDIRECT COST POOL, "TOTAL INDIRECT COSTS"
 NOTE (3): ENTER DATA FROM FY2016 IDC APPLICATION, PAGE 10, FY2014 COLUMN, INDIRECT COST POOL, "FIXED-CARRY FORWARD"
 NOTE (4): ENTER DATA FROM FY2016 IDC APPLICATION, PAGE 10, FY2014 COLUMN, "ACTUAL DIRECT COSTS"
 NOTE (5): ENTER DATA FROM FY2016 IDC APPLICATION, PAGE 10, FY2014 COLUMN, "ACTUAL INDIRECT COSTS"
 NOTE (6): CALCULATIONS PULLED FROM RESTRICTED ADJUSTMENT PAGE 9
 NOTE (7): IF THE PERCENTAGE SHOWN ON THE FY2016 IDC APPLICATION WAS NEGATIVE, THE FORMULA WILL ENTER THE AMOUNT FROM CELL C31 NOT TO EXCEED THE INDIRECT COST AMOUNT IN CELL E15
 IF THE SYSTEM'S NEGOTIATED RATE FOR FY16 WAS POSITIVE, THE FORMULA WILL ENTER THE AMOUNT FROM CELL C31