

INDIRECT COST PROPOSAL
Fiscal Year 2019

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 2017 approved financial statement to establish fixed indirect cost rates for Fiscal Year 2019 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: _____

2-21-2018

FOR SDE USE ONLY

The following indirect cost rates are approved for Fiscal Year 2019:

Special Child Nutrition Program rate (if applicable): _____

N/A

Unrestricted Programs rate: _____

13.15%

Restricted Programs rate: _____

1.68%

State Superintendent of Education

5-22-2018

Date Signed

LEA Preparer/Contact:

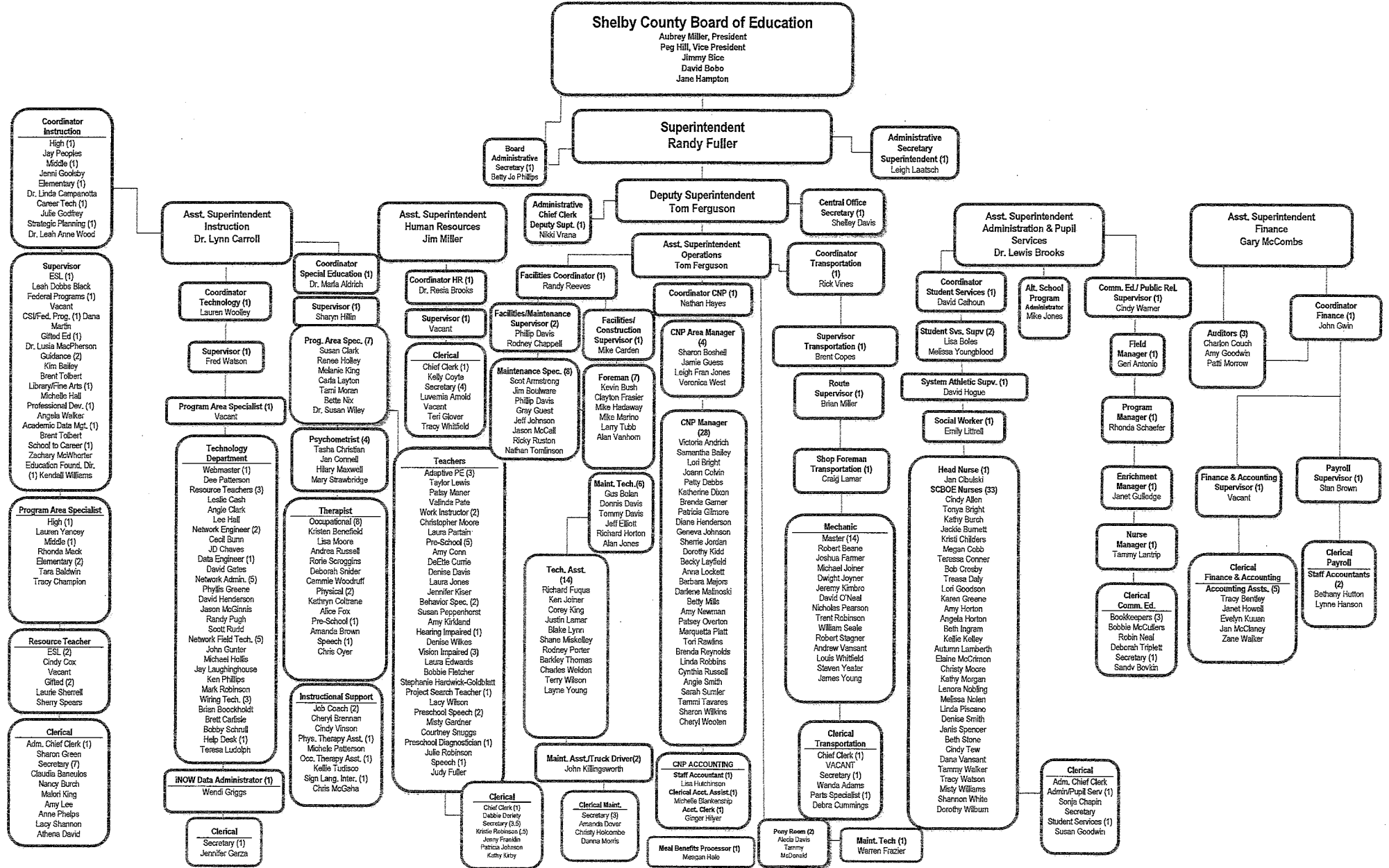
Name: Gary E. McCombs, CSFO

Telephone #: 205-682-7037

Fax #: 205-682-7030

Email address: g.mccombs@shelby.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.



STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Unrestricted Indirect Cost Rate Data - Unadjusted
Actual Costs for Fiscal Year Ended September 30, 2017

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)	\$7,270,321.99			\$103,218,580.04	\$110,488,902.03
Total Other Instructional Support Services (2000 - 2299)	\$2,086,035.19			\$21,037,311.22	\$23,123,346.41
Total School Administration (2300 - 2399)	\$335,103.08			\$12,155,879.84	\$12,490,982.92
Operation & Maintenance Services (3000 - 3999)	\$2,008,167.99		\$17,943,361.09	\$70,128.10	\$20,021,657.18
Auxiliary Services (4000 - 4999)	\$10,816,849.77			\$19,767,150.41	\$30,584,000.18
Board of Education Services (6100 - 6199)	\$0.00			\$185,452.77	\$185,452.77
Executive Administrative Services (6200 - 6299)	\$0.00		\$1,064,505.24	\$1,076,388.35	\$2,140,893.59
Business Support Services (6300 - 6399)	\$0.00		\$874,730.54	\$14,902.80	\$889,633.34
Information Services (6410)	\$0.00		\$73,523.22	\$12,165.79	\$85,689.01
Data Processing Services (6420)	\$0.00		\$0.00	\$0.00	\$0.00
Staff Services (6430)	\$0.00		\$647,127.51	\$143,365.78	\$790,493.29
Printing, Publishing, & Duplicating Services (6450)	\$0.00		\$13,890.05	\$0.00	\$13,890.05
Other Central Support Services (6490)	\$0.00		\$107,806.88	\$0.00	\$107,806.88
Central Office Services (6500 - 6599)	\$0.00		\$1,010,121.32	\$171.62	\$1,010,292.94
Other General & Central Support Services (6900 - 6999)	\$123,121.13		\$42,247.07	\$8,388.18	\$173,756.38
Capital Outlay (7000 - 7999)	\$4,180,912.23			\$0.00	\$4,180,912.23
Debt Service - Long Term (8000 - 8999)	\$17,446,475.81			\$0.00	\$17,446,475.81
Other Expenditures (9000 - 9899)	\$2,888,559.43			\$3,447,325.15	\$6,335,884.58
Total Expenditures:	\$47,155,546.62		\$21,777,312.92	\$161,137,210.05	\$230,070,069.59
Other Fund Uses (9900 - 9999)	\$9,411,510.73				\$9,411,510.73
Total Expenditures and Other Fund Uses:	\$56,567,057.35		\$21,777,312.92	\$161,137,210.05	\$239,481,580.32
Utilities (Object Code 370-379) Shown as Indirect:			\$5,786,630.27		
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)					13.51%

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 9/30/2017 for FY2019 Indirect Cost Rate**

Function of Expenditure Account Code	(1)	(2)	(3)	(4)	(5)	(6)
	FY2015 INDIRECT COSTS	FY2016 INDIRECT COSTS	FY2017 INDIRECT COSTS	FY2016 to FY2017		FY 2017 % 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)	18,150,733.09	17,356,469.77	17,943,361.09	\$ 586,891	3.4%	11.1%
Auxiliary Services (4000 - 4999)				\$ -	#DIV/0!	0.0%
Board of Education Services (6100 - 6199)				\$ -	#DIV/0!	0.0%
Executive Administrative Services (6200 - 6299)	999,995.60	1,012,152.88	1,064,505.24	\$ 52,352	5.2%	0.7%
Business Support Services (6300 - 6399)	1,014,588.44	879,367.24	874,730.54	\$ (4,637)	-0.5%	0.5%
Information Services (6410)	55,934.20	74,834.51	73,523.22	\$ (1,311)	-1.8%	0.0%
Data Processing Servies (6420)				\$ -	#DIV/0!	0.0%
Staff Services (6430)	613,708.47	650,808.21	647,127.51	\$ (3,681)	-0.6%	0.4%
Printing, Publishing, & Duplicating Services (6450)	19,742.96	14,975.33	13,890.05	\$ (1,085)	-7.2%	0.0%
Other Central Support Services (6490)	258,987.02	208,500.16	107,806.88	\$ (100,693)	-48.3%	0.1%
Central Office Services (6500 - 6599)	325,149.73	308,479.52	1,010,121.32	\$ 701,642	227.5%	0.6%
Other General & Central Support Services (6900 - 6999)	55,590.17	39,477.97	42,247.07	\$ 2,769	7.0%	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:	21,494,429.68	20,545,065.59	21,777,312.92			
Other Fund Uses (9900 - 9999)				\$ -	#DIV/0!	0.0%
Total Expenditures and Other Fund Uses:	21,494,429.68	20,545,065.59	21,777,312.92			
Carryforward	3,063,125	3,288,061	3,556,885	268,824	8.2%	2.2%
TOTAL INDIRECT COSTS	\$ 24,557,555	\$ 23,833,127	\$ 25,334,198	\$ 1,501,071	6.30%	15.7%
TOTAL DIRECT COSTS	\$ 154,545,229	\$ 152,363,966	\$ 161,137,210	\$ 8,773,244	5.76%	
INDIRECT COST RATE	15.89%	15.64%	15.72%		0.08%	
TOTAL COSTS	\$ 179,102,784	\$ 176,197,093	\$ 186,471,408	\$ 10,274,315	5.83%	

Alabama State Department of Education
Trend Analysis - Unrestricted Unadjusted Direct
Fiscal Year Ended 9/30/2017 for FY2019 Indirect Cost Rate

Function of Expenditure Account Code	(1)	(2)	(3)	(4)		(5)	(6)
	FY2015 DIRECT COSTS	FY2016 DIRECT COSTS	FY2017 DIRECT COSTS	FY2016 to FY2017		FY 201X % TO BASE	
				\$ VARIANCE (3-2)	% VARIANCE (4 / 2)		
Total Instructional Services (1000 - 1999)	100,129,113.58	98,710,621.68	103,218,580.04	\$ 4,507,958	4.6%	64.1%	
Total Other Instructional Support Services (2000 - 2299)	20,248,688.64	19,712,024.10	21,037,311.22	1,325,287	6.7%	13.1%	
Total School Administration (2300 - 2399)	11,459,119.19	11,176,180.37	12,155,879.84	979,699	8.8%	7.5%	
Operation & Maintenance Services (3000 - 3999)	1,476.24	25,945.00	70,128.10	44,183	170.3%	0.0%	
Auxiliary Services (4000 - 4999)	18,783,008.91	18,886,421.90	19,767,150.41	880,729	4.7%	12.3%	
Board of Education Services (6100 - 6199)	168,177.15	192,724.11	185,452.77	(7,271)	-3.8%	0.1%	
Executive Administrative Services (6200 - 6299)	400,278.45	499,622.60	1,076,388.35	576,766	115.4%	0.7%	
Business Support Services (6300 - 6399)	12,937.78	5,820.48	14,902.80	9,082	156.0%	0.0%	
Information Services (6410)	18,475.75	13,461.82	12,165.79	(1,296)	-9.6%	0.0%	
Data Processing Services (6420)				-	#DIV/0!	0.0%	
Staff Services (6430)			143,365.78	143,366	#DIV/0!	0.1%	
Printing, Publishing, & Duplicating Services (6450)				-	#DIV/0!	0.0%	
Other Central Support Services (6490)				-	#DIV/0!	0.0%	
Central Office Services (6500 - 6599)	15,694.80	31,212.18	171.62	(31,041)	-99.5%	0.0%	
Other General & Central Support Services (6900 - 6999)	8,828.21	8,540.76	8,388.18	(153)	-1.8%	0.0%	
Capital Outlay (7000 - 7999)				-	#DIV/0!	0.0%	
Debt Service - Long Term (8000 - 8999)				-	#DIV/0!	0.0%	
Other Expenditures (9000 - 9899)	3,299,430.42	3,101,391.11	3,447,325.15	345,934	11.2%	2.1%	
Total Expenditures:	154,545,229.12	152,363,966.11	161,137,210.05				
Other Fund Uses (9900 - 9999)				-	#DIV/0!	0.0%	
Total Expenditures and Other Fund Uses:	154,545,229.12	152,363,966.11	161,137,210.05			100.0%	
TOTAL INDIRECT COSTS	\$ 24,557,555	\$ 23,833,127	\$ 25,334,198	\$ 1,501,071	6.30%		
TOTAL DIRECT COSTS	\$ 154,545,229	\$ 152,363,966	\$ 161,137,210	\$ 8,773,244	5.76%		
INDIRECT COST RATE	15.89%	15.64%	15.72%		0.08%		
TOTAL COSTS	\$ 179,102,784	\$ 176,197,093	\$ 186,471,408	\$ 10,274,315	5.83%		

INDIRECT COST - UNRESTRICTED / CNP RATE APPLICATION
Fiscal Year 2019

	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 09/30/2017	\$ 56,567,057.35		\$ 21,777,312.92	\$ 161,137,210.05	\$ 239,481,580.32
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	7,306.80			(7,306.80)	\$ -
Legal - Retainer 11/6290/325/6001			1,200.00	(1,200.00)	\$ -
Legal-Judgements 11/6290/325/6965	892,951.42			(892,951.42)	\$ -
Advertising - Financial Statement 11/6310/363/6001			844.80	(844.80)	\$ -
Advertising - Bids 11/6290/363/6001 11/6210/363/6001	4,807.95 1,330.15			(4,807.95) (1,330.15)	\$ - \$ -
Flow Through - At Risk 11/1100/311/1410/0054	65,000.00			(65,000.00)	\$ -
Flow Through- State Supported Special Ed Facilities 11/1100/311/3999/1110 Forensic Audit 11/6310/323/6001	360,890.00		(49,739.70)	(360,890.00) 49,739.70	\$ - \$ -
Adjusted Pool and Base Amounts	\$ 57,899,343.67	\$ -	\$ 21,729,618.02	\$ 159,852,618.63	\$ 239,481,580.32

Total indirect costs: \$ 21,729,618.02

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): \$ 21,729,618.02

Child Nutrition utilities paid direct: \$ -

**INDIRECT COST CALCULATION
UNRESTRICTED RATE - FIXED RATE WITH CARRY FORWARD
Fiscal Year 2019**

	<u>Fiscal Year 2015:</u>	<u>Fiscal Year 2017:</u>	<u>Fiscal Year 2019:</u>
FIXED RATE AS NEGOTIATED:			
(B/A) - Computed as follows:	13.63%	16.26%	13.15%
Direct Costs: (A)	<u>196,492,540.06</u> (1)	<u>154,092,213.51</u>	<u>159,852,618.63</u>
Indirect Cost Pool:			
Indirect Costs	23,723,190.99 (2)	21,496,528.00	21,729,618.02
Fixed-Carry Forward	<u>3,063,125.30</u> (3)	<u>3,556,884.60</u> (7)	<u>(705,533.17)</u>
Total Pool: (B)	<u>26,786,316.29</u>	<u>25,053,412.60</u>	<u>21,024,084.85</u>
ACTUAL COSTS NEGOTIATED:			
Actual Direct Costs:	<u>154,092,213.51</u> (4)	<u>159,852,618.63</u> (6)	
Actual Indirect Costs	21,496,528.00 (5)	21,729,618.02 (6)	
Fixed-Carry Forward	<u>3,063,125.30</u>	<u>3,556,884.60</u>	
Total Pool	24,559,653.30	25,286,502.62	
CARRY-FORWARD COMPUTATION: (Indirect Eligible for Recovery)			
Actual Direct Costs:	154,092,213.51	159,852,618.63	
Fixed Rate x Actual Direct:	<u>13.63%</u>	<u>16.26%</u>	
Equals Indirect Costs Applied	<u>(21,002,768.70)</u>	<u>(25,992,035.79)</u>	
UNDER/(OVER) RECOVERY-CARRY FORWARD TO SUBSEQUENT YEAR: (Actual Indirect Cost less Indirect Costs Applied)	3,556,884.60	(705,533.17)	

- NOTE (1): ENTER DATA FROM FY2017 IDC APPLICATION, PAGE 6, FY2015 COLUMN, "DIRECT COSTS"
 NOTE (2): ENTER DATA FROM FY2017 IDC APPLICATION, PAGE 6, FY2015 COLUMN, INDIRECT COST POOL, "INDIRECT COSTS"
 NOTE (3): ENTER DATA FROM FY2017 IDC APPLICATION, PAGE 6, FY2015 COLUMN, INDIRECT COST POOL, "FIXED-CARRY FORWARD"
 NOTE (4): ENTER DATA FROM FY2017 IDC APPLICATION, PAGE 6, FY2015 COLUMN, "ACTUAL DIRECT COSTS"
 NOTE (5): ENTER DATA FROM FY2017 IDC APPLICATION, PAGE 6, FY2015 COLUMN, "ACTUAL INDIRECT COSTS"
 NOTE (6): CALCULATIONS PULLED FROM UNRESTRICTED ADJUSTMENT PAGE 5
 NOTE (7): IF THE PERCENTAGE SHOWN ON THE FY2017 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 FY17 WAS POSITIVE, THE FORMULA WILL ENTER THE FULL AMOUNT FROM CELL C31

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 195 (Compensation for Unused Leave), 325 (Legal), 363 (Advertising), and 395 (Insurance Services) 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 - Restricted Unadjusted Indirect
Fiscal Year Ended 9/30/2017 for FY2019 Indirect Cost Rate

Function of Expenditure Account Code	(1)	(2)	(3)	(4)	(5)	(6)
	FY2015 INDIRECT COSTS	FY2016 INDIRECT COSTS	FY2017 INDIRECT COSTS	FY2016 to FY2017		FY 2017 % 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)	1,014,588.44	879,367.24	\$874,730.54	(4,637)	-0.5%	0.5%
Information Services (6410)	55,934.20	74,834.51	\$73,523.22	(1,311)	-1.8%	0.0%
Data Processing Services (6420)				-	#DIV/0!	0.0%
Staff Services (6430)	613,708.47	650,808.21	\$647,127.51	(3,681)	-0.6%	0.4%
Printing, Publishing, & Duplicating Services (6450)	19,742.96	14,975.33	\$13,890.05	(1,085)	-7.2%	0.0%
Other Central Support Services (6490)	258,987.02	208,500.16	\$107,806.88	(100,693)	-48.3%	0.1%
Central Office Services (6500 - 6599)	325,149.73	308,479.52	\$1,010,121.32	701,642	227.5%	0.6%
Other General & Central Support Services (6900 - 6999)	55,590.17	39,477.97	\$42,247.07	2,769	7.0%	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:	2,343,700.99	2,176,442.94	\$2,769,446.59			
Other Fund Uses (9900 - 9999)				-	#DIV/0!	0.0%
Total Expenditures and Other Fund Uses:	2,343,700.99	2,176,442.94	\$2,769,446.59			
Carryforward	1,204,424	346,329	761,012	414,683	119.7%	0.4%
TOTAL INDIRECT COSTS	\$ 3,548,125	\$ 2,522,772	\$ 3,530,459	\$ 1,007,687	39.94%	2.0%
TOTAL DIRECT COSTS	\$ 173,695,958	\$ 170,732,589	\$ 180,145,076	\$ 9,412,488	5.51%	
INDIRECT COST RATE	2.04%	1.48%	1.96%		0.48%	
TOTAL COSTS	\$ 177,244,083	\$ 173,255,361	\$ 183,675,535	\$ 10,420,174	6.01%	

**Alabama State Department of Education
Trend Analysis - Restricted Unadjusted Direct
Fiscal Year Ended 9/30/2017 for FY2019 Indirect Cost Rate**

Function of Expenditure Account Code	(1)			(2)			(3)			(4)		(5)	(6)
	FY2015 DIRECT COSTS			FY2016 DIRECT COSTS			FY2017 DIRECT COSTS			FY2016 to FY2017		FY 201X % TO BASE	
	Expenditures Not Allowed	Direct	Total Direct Cost	Expenditures Not Allowed	Direct Cost	Total Direct Cost	Expenditures Not Allowed	Direct	Total Direct Cost	\$ VARIANCE (3-2)	% VARIANCE (4 / 2)		
Total Instructional Services (1000 - 1999)	\$ -	\$ 100,129,113.58	\$ 100,129,113.58	\$ -	\$ 98,710,621.68	\$ 98,710,621.68	\$ -	\$ 103,218,580.04	\$ 103,218,580.04	\$ 4,507,958	4.6%	57.3%	
Total Other Instructional Support Services (2000 - 2299)	\$ 27,146.00	\$ 20,221,542.64	\$ 20,248,688.64	\$ 34,300.00	\$ 19,677,724.10	\$ 19,712,024.10	\$ 35,412.00	\$ 21,001,899.22	\$ 21,037,311.22	\$ 1,325,287	6.7%	11.7%	
Total School Administration (2300 - 2399)	\$ -	\$ 11,459,119.19	\$ 11,459,119.19	\$ -	\$ 11,176,180.37	\$ 11,176,180.37	\$ -	\$ 12,155,879.84	\$ 12,155,879.84	\$ 979,699	8.8%	6.7%	
Operation & Maintenance Services (3000 - 3999)	\$ 17,613,949.66	\$ 538,259.67	\$ 18,152,209.33	\$ 16,813,234.89	\$ 569,179.88	\$ 17,382,414.77	\$ 17,477,595.21	\$ 535,893.98	\$ 18,013,489.19	\$ 631,074	3.6%	10.0%	
Auxiliary Services (4000 - 4999)	\$ -	\$ 18,783,008.91	\$ 18,783,008.91	\$ -	\$ 18,886,421.90	\$ 18,886,421.90	\$ -	\$ 19,767,150.41	\$ 19,767,150.41	\$ 880,729	4.7%	11.0%	
Board of Education Services (6100 - 6199)	\$ -	\$ 168,177.15	\$ 168,177.15	\$ -	\$ 192,724.11	\$ 192,724.11	\$ -	\$ 185,452.77	\$ 185,452.77	\$ (7,271)	-3.8%	0.1%	
Executive Administrative Services (6200 - 6299)	\$ 998,550.60	\$ 401,723.45	\$ 1,400,274.05	\$ 1,011,500.88	\$ 500,274.60	\$ 1,511,775.48	\$ 1,061,867.24	\$ 1,079,026.35	\$ 2,140,893.59	\$ 629,118	41.6%	1.2%	
Business Support Services (6300 - 6399)	\$ -	\$ 12,937.78	\$ 12,937.78	\$ -	\$ 5,820.48	\$ 5,820.48	\$ -	\$ 14,902.80	\$ 14,902.80	\$ 9,082	156.0%	0.0%	
Information Services (6410)	\$ -	\$ 18,475.75	\$ 18,475.75	\$ -	\$ 13,461.82	\$ 13,461.82	\$ -	\$ 12,165.79	\$ 12,165.79	\$ (1,296)	-9.6%	0.0%	
Data Processing Services (6420)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	0.0%	
Staff Services (6430)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 143,365.78	\$ 143,365.78	\$ 143,366	#DIV/0!	0.1%	
Printing, Publishing, & Duplicating Services (6450)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	0.0%	
Other Central Support Services (6490)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	0.0%	
Central Office Services (6500 - 6599)	\$ -	\$ 15,694.80	\$ 15,694.80	\$ -	\$ 31,212.18	\$ 31,212.18	\$ -	\$ 171.62	\$ 171.62	\$ (31,041)	-99.5%	0.0%	
Other General & Central Support Services (6900 - 6999)	\$ -	\$ 8,828.21	\$ 8,828.21	\$ -	\$ 8,540.76	\$ 8,540.76	\$ -	\$ 8,388.18	\$ 8,388.18	\$ (153)	-1.8%	0.0%	
Capital Outlay (7000 - 7999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	0.0%	
Debt Service - Long Term (8000 - 8999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	0.0%	
Other Expenditures (9000 - 9899)	\$ -	\$ 3,299,430.42	\$ 3,299,430.42	\$ -	\$ 3,101,391.11	\$ 3,101,391.11	\$ -	\$ 3,447,325.15	\$ 3,447,325.15	\$ 345,934	11.2%	1.9%	
Total Expenditures:	\$ 18,639,646.26	\$ 155,056,311.55	\$ 173,695,957.81	\$ 17,859,035.77	\$ 152,873,552.99	\$ 170,732,588.76	\$ 18,574,874.45	\$ 161,570,201.93	\$ 180,145,076.38	\$ -	#DIV/0!	0.0%	
Other Fund Uses (9900 - 9999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	0.0%	
Total Expenditures and Other Fund Uses:	\$ 18,639,646.26	\$ 155,056,311.55	\$ 173,695,957.81	\$ 17,859,035.77	\$ 152,873,552.99	\$ 170,732,588.76	\$ 18,574,874.45	\$ 161,570,201.93	\$ 180,145,076.38	\$ -	#DIV/0!	0.0%	
TOTAL INDIRECT COSTS			\$ 3,548,124.99			\$ 2,522,771.94			\$ 3,530,488.59	\$ 1,007,687	39.94%	100.0%	
TOTAL DIRECT COSTS			\$ 173,695,957.81			\$ 170,732,588.76			\$ 180,145,076.38	\$ 9,412,488	5.51%		
INDIRECT COST RATE			2.04%			1.48%			1.96%		0.48%		
TOTAL COSTS			\$ 177,244,082.80			\$ 173,255,360.70			\$ 183,675,534.97	\$ 10,420,174	6.01%		

**INDIRECT COST CALCULATION
RESTRICTED RATE - FIXED RATE WITH CARRY FORWARD
Fiscal Year 2019**

	<u>Fiscal Year 2015:</u>		<u>Fiscal Year 2017:</u>		<u>Fiscal Year 2019:</u>
FIXED RATE AS NEGOTIATED:					
(B/A) - Computed as follows:	1.61%		1.79%		1.68%
Direct Costs (direct plus disallowed): (A)	<u>217,903,345.02</u> (1)		<u>173,242,942.20</u>		<u>178,860,484.96</u>
Indirect Cost Pool:					
Indirect Costs	2,312,386.03 (2)		2,345,799.31		2,721,751.69
Fixed-Carry Forward	<u>1,204,423.79</u> (3)		<u>761,011.73</u> (7)		<u>281,160.74</u>
Total Pool: (B)	<u>3,516,809.82</u>		<u>3,106,811.04</u>		<u>3,002,912.43</u>
ACTUAL COSTS NEGOTIATED:					
Actual Direct Costs (direct plus disallowed):	<u>173,242,942.20</u> (4)		<u>178,860,484.96</u> (6)		
Actual Indirect Costs	2,345,799.31 (5)		2,721,751.69 (6)		
Fixed-Carry Forward	<u>1,204,423.79</u>		<u>761,011.73</u>		
Total Pool	3,550,223.10		3,482,763.42		
CARRY-FORWARD COMPUTATION:					
(Indirect Eligible for Recovery)					
Actual Direct Costs:	173,242,942.20		178,860,484.96		
Fixed Rate x Actual Direct:	<u>1.61%</u>		<u>1.79%</u>		
Equals Indirect Costs Applied	<u>(2,789,211.37)</u>		<u>(3,201,602.68)</u>		
UNDER/(OVER) RECOVERY-CARRY FORWARD TO SUBSEQUENT YEAR:					
(Actual Indirect Cost less Indirect Costs Applied)	761,011.73		281,160.74		

- NOTE (1): ENTER DATA FROM FY2017 IDC APPLICATION, PAGE 10, FY2015 COLUMN, "TOTAL DIRECT COSTS"
 NOTE (2): ENTER DATA FROM FY2017 IDC APPLICATION, PAGE 10, FY2015 COLUMN, INDIRECT COST POOL, "TOTAL INDIRECT COSTS"
 NOTE (3): ENTER DATA FROM FY2017 IDC APPLICATION, PAGE 10, FY2015 COLUMN, INDIRECT COST POOL, "FIXED-CARRY FORWARD"
 NOTE (4): ENTER DATA FROM FY2017 IDC APPLICATION, PAGE 10, FY2015 COLUMN, "ACTUAL DIRECT COSTS"
 NOTE (5): ENTER DATA FROM FY2017 IDC APPLICATION, PAGE 10, FY2015 COLUMN, "ACTUAL INDIRECT COSTS"
 NOTE (6): CALCULATIONS PULLED FROM RESTRICTED ADJUSTMENT PAGE 9
 NOTE (7): IF THE PERCENTAGE SHOWN ON THE FY2017 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 FY17 WAS POSITIVE, THE FORMULA WILL ENTER THE AMOUNT FROM CELL C31