

INDIRECT COST PROPOSAL
Fiscal Year 2021

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 2019 approved financial statement to establish fixed indirect cost rates for Fiscal Year 2021 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): _____

Date Signed: _____

[Handwritten Signature]
Dr. Lewis Brooks
2/27/2020

FOR SDE USE ONLY

The following indirect cost rates are approved for Fiscal Year 2021:

Special Child Nutrition Program rate (if applicable): _____

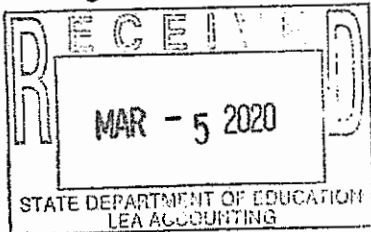
N/A

Unrestricted Programs rate: _____

14.64%

Restricted Programs rate: _____

1.48%



[Handwritten Signature]

Eric G. Mackey, State Superintendent of Education

5/11/2020

Date Signed

LEA Preparer/Contact:

Name: John Gwin
Telephone #: 205 682 7032
Fax #: 205 682 7030
Email address: jgwin@shelbyed.org

U.S. Department of Education Delegation Agreement #2019-116, effective from October 1, 2019 through September 30, 2024 approves the methodology and procedures Alabama Department of Education uses in establishing federally negotiated indirect cost rates for our Local Education Agencies.

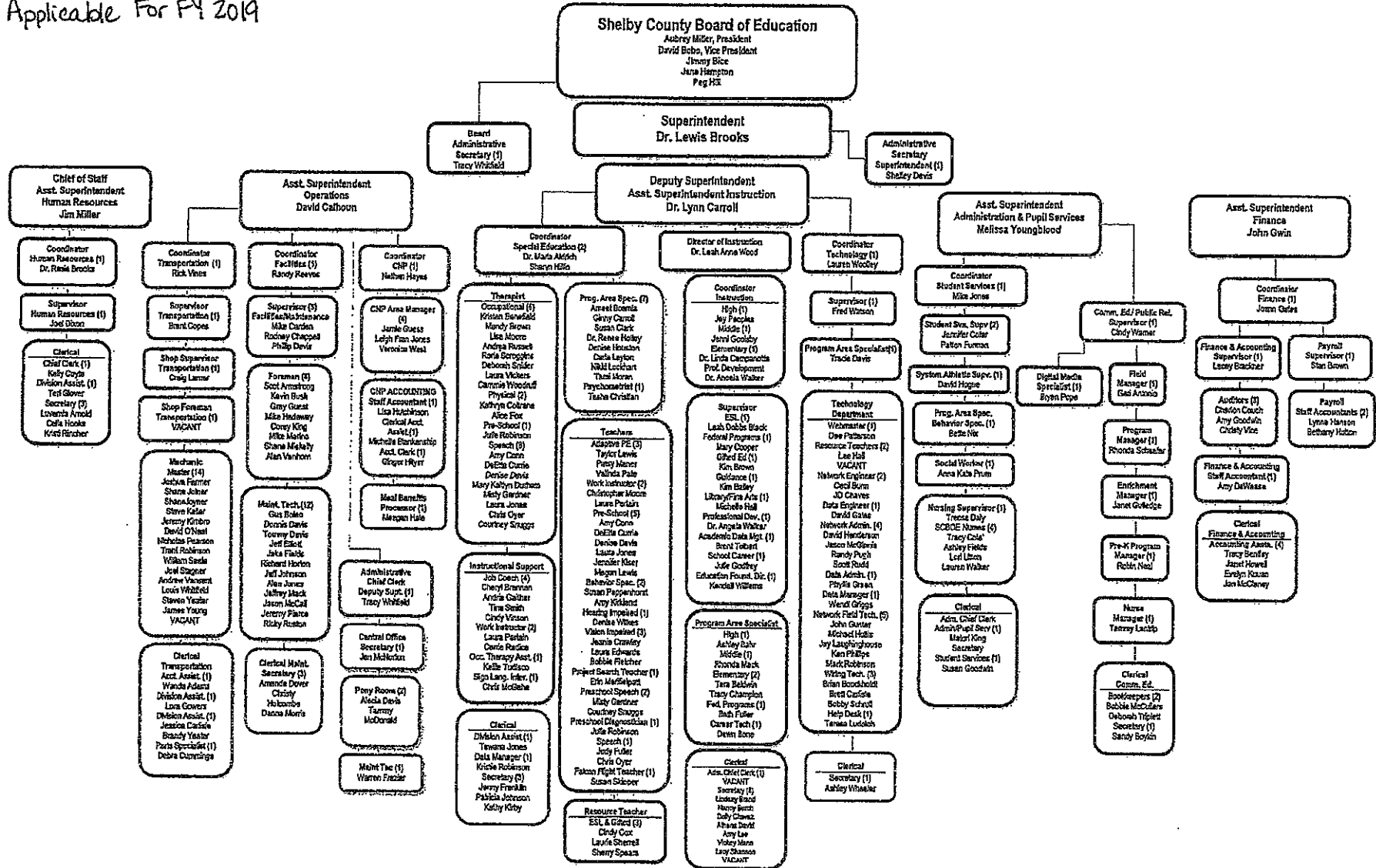
INDIRECT COST PROPOSAL
Fiscal Year 2021
ORGANIZATION CHART FOR FISCAL YEAR 2019****

******Organization Chart must relate to expenditures incurred between October 1, 2018 through September 30, 2019.**

MUST BE THE ORGANIZATIONAL CHART FOR THE FY 2018 - 2019 EXPENDITURES

If there are no changes from previous proposal, a photocopy of that organization chart may be included.

Applicable For FY 2019



STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Unrestricted Indirect Cost Rate Data - Unadjusted
Actual Costs for Fiscal Year Ended September 30, 2019

059 - Shelby County Schools

	(A)	(B)	(C)	(D)	(E)
	Expenditures	Expenditures	Expenditures	Expenditures	Total All Fund
<u>Function of Expenditure Account Codes</u>	<u>Excluded</u>	<u>Not Allowed</u>	<u>Indirect</u>	<u>Direct</u>	<u>Expenditures</u>
Total Instructional Services (1000 - 1999)	\$7,687,772.90			\$110,768,101.14	\$118,455,874.04
Total Other Instructional Support Services (2000 - 2299)	\$2,356,327.05			\$22,396,792.76	\$24,753,119.81
Total School Administration (2300 - 2399)	\$341,623.67			\$12,498,081.26	\$12,839,704.93
Operation & Maintenance Services (3000 - 3999)	\$2,148,945.63		\$20,166,471.79	\$33,558.30	\$22,348,975.72
Auxiliary Services (4000 - 4999)	\$6,324,631.55			\$21,445,650.18	\$27,770,281.73
Board of Education Services (6100 - 6199)	\$0.00			\$181,159.34	\$181,159.34
Executive Administrative Services (6200 - 6299)	\$533.12		\$1,057,776.27	\$248,180.54	\$1,306,489.93
Business Support Services (6300 - 6399)	\$5.54		\$925,607.37	\$0.00	\$925,612.91
Information Services (6410)	\$0.00		\$83,846.00	\$17,871.86	\$101,717.86
Data Processing Services (6420)	\$0.00		\$0.00	\$0.00	\$0.00
Staff Services (6430)	\$0.00		\$734,098.00	\$39,397.44	\$773,495.44
Printing, Publishing, & Duplicating Services (6450)	\$0.00		\$13,836.33	\$0.00	\$13,836.33
Other Central Support Services (6490)	\$0.00		\$111,100.74	\$0.00	\$111,100.74
Central Office Services (6500 - 6599)	\$0.00		\$1,006,600.27	\$14,171.53	\$1,020,771.80
Other General & Central Support Services (6900 - 6999)	\$113,515.61		\$58,712.34	\$8,698.32	\$180,926.27
Capital Outlay (7000 - 7999)	\$3,640,123.43			\$0.00	\$3,640,123.43
Debt Service - Long Term (8000 - 8999)	\$17,994,711.79			\$0.00	\$17,994,711.79
Other Expenditures (9000 - 9899)	\$2,229,430.66			\$4,156,349.81	\$6,385,780.47
Total Expenditures:	\$42,837,620.95		\$24,158,049.11	\$171,808,012.48	\$238,803,682.54
Other Fund Uses (9900 - 9999)	\$9,241,862.28				\$9,241,862.28
Total Expenditures and Other Fund Uses:	\$52,079,483.23		\$24,158,049.11	\$171,808,012.48	\$248,045,544.82
Utilities (Object Code 370-379) Shown as Indirect:		\$6,277,335.78			
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)			14.06%		

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 9/30/2019 for FY2021 Indirect Cost Rate**

Function of Expenditure Account Code	(1)	(2)	(3)	(4)	(5)	(6)
	FY2017 INDIRECT COSTS	FY2018 INDIRECT COSTS	FY2019 INDIRECT COSTS	FY2018 to FY2019		FY 20xx % 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)	17,943,361.09	18,528,480.22	20,166,471.79	\$ 1,637,992	8.8%	11.7%
Auxiliary Services (4000 - 4999)				\$ -	#DIV/0!	0.0%
Board of Education Services (6100 - 6199)				\$ -	#DIV/0!	0.0%
Executive Administrative Services (6200 - 6299)	1,064,505.24	1,071,403.46	1,057,776.27	\$ (13,627)	-1.3%	0.6%
Business Support Services (6300 - 6399)	874,730.54	816,080.53	925,607.37	\$ 109,527	13.4%	0.5%
Information Services (6410)	73,523.22	78,339.75	83,846.00	\$ 7,506	9.8%	0.0%
Data Processing Services (6420)				\$ -	#DIV/0!	0.0%
Staff Services (6430)	647,127.51	649,125.78	734,098.00	\$ 84,972	13.1%	0.4%
Printing, Publishing, & Duplicating Services (6450)	13,890.05	11,663.30	13,836.33	\$ 2,173	18.6%	0.0%
Other Central Support Services (6490)	107,806.88	108,641.91	111,100.74	\$ 2,459	2.3%	0.1%
Central Office Services (6500 - 6599)	1,010,121.32	968,612.88	1,006,600.27	\$ 37,987	3.9%	0.6%
Other General & Central Support Services (6900 - 6999)	42,247.07	58,085.53	58,712.34	\$ 626	1.1%	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:	21,777,312.92	22,288,433.77	24,158,049.11			
Other Fund Uses (9900 - 9999)				\$ -	#DIV/0!	0.0%
Total Expenditures and Other Fund Uses:	21,777,312.92	22,288,433.77	24,158,049.11			
Carryforward	3,536,885	851,241	(705,533)	(1,556,774)	-182.9%	-0.4%
TOTAL INDIRECT COSTS	\$ 25,334,198	\$ 23,139,675	\$ 23,452,516	\$ 312,841	1.35%	13.7%
TOTAL DIRECT COSTS	\$ 161,137,210	\$ 164,770,907	\$ 171,808,012	\$ 7,037,106	4.27%	
INDIRECT COST RATE	15.72%	14.04%	13.65%		-0.39%	
TOTAL COSTS	\$ 186,471,408	\$ 187,910,582	\$ 195,260,528	\$ 7,349,947	3.91%	

**Alabama State Department of Education
Trend Analysis - Unrestricted Unadjusted Direct
Fiscal Year Ended 9/30/2019 for FY2021 Indirect Cost Rate**

Function of Expenditure Account Code	(1)	(2)	(3)	(4)	(5)	(6)
	FY2017 DIRECT COSTS	FY2018 DIRECT COSTS	FY2019 DIRECT COSTS	FY2018 to FY2019		FY 20xx % TO BASE
				S VARIANCE (3-2)	% VARIANCE (4 / 2)	
Total Instructional Services (1000 - 1999)	103,218,580.04	105,724,717.50	110,768,101.14	\$ 5,043,384	4.8%	64.5%
Total Other Instructional Support Services (2000 - 2299)	21,037,311.22	21,432,048.67	22,396,792.76	964,744	4.5%	13.0%
Total School Administration (2300 - 2399)	12,155,879.84	12,278,479.15	12,498,081.26	219,602	1.8%	7.3%
Operation & Maintenance Services (3000 - 3999)	70,128.10	93,659.67	33,558.30	(60,101) nm	-64.2%	0.0%
Auxiliary Services (4000 - 4999)	19,767,150.41	20,282,388.38	21,445,650.18	1,163,262	5.7%	12.5%
Board of Education Services (6100 - 6199)	185,452.77	190,737.05	181,159.34	(9,578)	-5.0%	0.1%
Executive Administrative Services (6200 - 6299)	1,076,388.35	954,367.60	248,180.54	(706,187) legal ↓	-74.0%	0.1%
Business Support Services (6300 - 6399)	14,502.80	101.81	-	(102) nm	-100.0%	0.0%
Information Services (6410)	12,165.79	13,580.36	17,871.86	4,292 nm	31.6%	0.0%
Data Processing Services (6420)	-	-	-	-	#DIV/0!	0.0%
Staff Services (6430)	143,365.78	80,328.55	39,397.44	(40,931) nm	-51.0%	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)	171.62	-	14,171.53	14,172	#DIV/0!	0.0%
Other General & Central Support Services (6900 - 6999)	6,388.16	7,864.00	8,698.32	834	10.6%	0.0%
Capital Outlay (7000 - 7999)	-	-	-	-	#DIV/0!	0.0%
Debt Service - Long Term (8000 - 8999)	-	-	-	-	#DIV/0!	0.0%
Other Expenditures (9000 - 9899)	3,447,325.15	3,712,634.18	4,156,349.81	443,716	12.0%	2.4%
Total Expenditures:	161,137,210.05	164,770,906.92	171,808,012.48			
Other Fund Uses (9900 - 9999)	-	-	-	-	#DIV/0!	0.0%
Total Expenditures and Other Fund Uses:	161,137,210.05 ✓	164,770,906.92 ✓	171,808,012.48 ✓			100.0%
TOTAL INDIRECT COSTS	\$ 25,334,198	\$ 23,139,675	\$ 23,452,516	\$ 312,841	1.35%	
TOTAL DIRECT COSTS	\$ 161,137,210	\$ 164,770,907	\$ 171,808,012	\$ 7,037,106	4.27%	
INDIRECT COST RATE	15.72%	14.04%	13.65%		-0.39%	
TOTAL COSTS	\$ 186,471,408	\$ 187,910,582	\$ 195,260,528	\$ 7,349,947	3.91%	

INDIRECT COST - UNRESTRICTED / CNP RATE APPLICATION
Fiscal Year 2021

	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 09/30/2019	\$ 52,079,483.23	\$ -	\$ 24,158,049.11	\$ 171,808,012.48	\$ 248,045,544.82
Adjustments (with Explanation including <u>fund type, account code, object, and fund source</u>) to Pools and Base:					\$ -
Legal - Business Operations/Property					\$ -
11/6290/325/6001 SpUse 0325	24,759.19			(24,759.19)	\$ -
11/6430/325/6001 SpUse 0325	6,906.90			(6,906.90)	\$ -
Legal - Settlements					\$ -
11/2390/325/6965 SpUse 0325	124,483.50			(124,483.50)	\$ -
Legal - Retainer			1,200.00	(1,200.00)	\$ -
11/6290/325/6001 SpUse 0325					\$ -
Legal - Financial (Audit)					\$ -
11/6290/325/6001 SpUse 0325			380.00	(380.00)	\$ -
Advertising - Financial Statement					\$ -
11/6290/363/6001			263.24	(263.24)	\$ -
Advertising - Bids					\$ -
11/6290/363/6001	8,941.28			(8,941.28)	\$ -
Auditing - Split w/ Federal Funds					\$ -
11/6310/323/6001			(17,397.00)	17,397.00	\$ -
Flow Through - At Risk					\$ -
11/1100/311/1410 SpUse 0054	65,000.00			(65,000.00)	\$ -
Flow Through - State Supp Sp Ed Fac					\$ -
11/1100/311/1110 CC 8102 SpUse 0821	373,316.00			(373,316.00)	\$ -
					\$ -
Adjusted Pool and Base Amounts	\$ 52,682,890.10	\$ -	\$ 24,142,495.35	\$ 171,220,159.37	\$ 248,045,544.82

Total indirect costs: \$ 24,142,495.35
 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): \$ 24,142,495.35

Child Nutrition utilities paid direct: \$ -

**INDIRECT COST CALCULATION
UNRESTRICTED RATE - FIXED RATE WITH CARRY FORWARD
Fiscal Year 2021**

	<u>Fiscal Year 2017:</u>	<u>Fiscal Year 2019:</u>	<u>Fiscal Year 2021:</u>
FIXED RATE AS NEGOTIATED: (B/A) - Computed as follows:	16.26%	13.15%	14.64%
Direct Costs: (A)	<u>154,092,213.51</u> (1)	<u>159,852,618.63</u>	<u>171,220,159.37</u>
Indirect Cost Pool:			
Indirect Costs	21,496,528.00 (2)	21,729,618.02	24,142,495.35
Fixed-Carry Forward	<u>3,556,884.60</u> (3)	<u>(705,533.17)</u> (7)	<u>921,511.22</u>
Total Pool: (B)	<u>25,053,412.60</u>	<u>21,024,084.85</u>	<u>25,064,006.57</u>
ACTUAL COSTS NEGOTIATED:			
Actual Direct Costs:	<u>159,852,618.63</u> (4)	<u>171,220,159.37</u> (6)	
Actual Indirect Costs	21,729,618.02 (5)	24,142,495.35 (6)	
Fixed-Carry Forward	<u>3,556,884.60</u>	<u>(705,533.17)</u>	
Total Pool	25,286,502.62	23,436,962.18	
CARRY-FORWARD COMPUTATION: (Indirect Eligible for Recovery)			
Actual Direct Costs:	159,852,618.63	171,220,159.37	
Fixed Rate x Actual Direct:	<u>16.26%</u>	<u>13.15%</u>	
Equals Indirect Costs Applied	<u>(25,992,035.79)</u>	<u>(22,515,450.96)</u>	
UNDER/(OVER) RECOVERY-CARRY FORWARD TO SUBSEQUENT YEAR: (Actual Indirect Cost less Indirect Costs Applied)	<u>(705,533.17)</u>	<u>921,511.22</u>	

- NOTE (1): ENTER DATA FROM FY2019 IDC APPLICATION, PAGE 6, FY2017 COLUMN, "DIRECT COSTS"
 NOTE (2): ENTER DATA FROM FY2019 IDC APPLICATION, PAGE 6, FY2017 COLUMN, INDIRECT COST POOL, "INDIRECT COSTS"
 NOTE (3): ENTER DATA FROM FY2019 IDC APPLICATION, PAGE 6, FY2017 COLUMN, INDIRECT COST POOL, "FIXED-CARRY FORWARD"
 NOTE (4): ENTER DATA FROM FY2019 IDC APPLICATION, PAGE 6, FY2017 COLUMN, "ACTUAL DIRECT COSTS"
 NOTE (5): ENTER DATA FROM FY2019 IDC APPLICATION, PAGE 6, FY2017 COLUMN, "ACTUAL INDIRECT COSTS"
 NOTE (6): CALCULATIONS PULLED FROM UNRESTRICTED ADJUSTMENT PAGE 5
 NOTE (7): IF THE PERCENTAGE SHOWN ON THE FY2019 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 FY19 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, 2019

059 - Shelby County Schools

	(A)	(B)	(C)	(D)	(E)
	Expenditures	Expenditures	Expenditures	Expenditures	Total All Fund
<u>Function of Expenditure Account Codes</u>	<u>Excluded</u>	<u>Not Allowed</u>	<u>Indirect</u>	<u>Direct</u>	<u>Expenditures</u>
Total Instructional Services (1000 - 1999)	\$7,687,772.90	\$0.00		\$110,768,101.14	\$118,455,874.04
Total Other Instructional Support Services (2000 - 2299)	\$2,356,327.05	\$55,939.00		\$22,340,853.76	\$24,753,119.81
Total School Administration (2300 - 2399)	\$341,623.67	\$0.00		\$12,498,081.26	\$12,839,704.93
Operation & Maintenance Services (3000 - 3999)	\$2,148,945.63	\$19,674,672.95		\$525,357.14	\$22,348,975.72
Auxiliary Services (4000 - 4999)	\$6,324,631.55			\$21,445,650.18	\$27,770,281.73
Board of Education Services (6100 - 6199)	\$0.00			\$181,159.34	\$181,159.34
Executive Administrative Services (6200 - 6299)	\$533.12	\$1,053,921.27		\$252,035.54	\$1,306,489.93
Business Support Services (6300 - 6399)	\$5.54	\$0.00	\$925,607.37	\$0.00	\$925,612.91
Information Services (6410)	\$0.00	\$0.00	\$83,846.00	\$17,871.86	\$101,717.86
Data Processing Services (6420)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Staff Services (6430)	\$0.00	\$0.00	\$734,098.00	\$39,397.44	\$773,495.44
Printing, Publishing, & Duplicating Services (6450)	\$0.00	\$0.00	\$13,836.33	\$0.00	\$13,836.33
Other Central Support Services (6490)	\$0.00	\$0.00	\$111,100.74	\$0.00	\$111,100.74
Central Office Services (6500 - 6599)	\$0.00	\$0.00	\$990,398.17	\$30,373.63	\$1,020,771.80
Other General & Central Support Services (6900 - 6999)	\$113,515.61		\$58,712.34	\$8,698.32	\$180,926.27
Capital Outlay (7000 - 7999)	\$3,640,123.43			\$0.00	\$3,640,123.43
Debt Service - Long Term (8000 - 8999)	\$17,994,711.79			\$0.00	\$17,994,711.79
Other Expenditures (9000 - 9899)	\$2,229,430.66			\$4,156,349.81	\$6,385,780.47
Total Expenditures:	\$42,837,620.95	\$20,784,533.22	\$2,917,598.95	\$172,263,929.42	\$238,803,682.54
Other Fund Uses (9900 - 9999)	\$9,241,862.28				\$9,241,862.28
Total Expenditures and Other Fund Uses:	\$52,079,483.23	\$20,784,533.22	\$2,917,598.95	\$172,263,929.42	\$248,045,544.82

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

1.51%

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 (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.
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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 9/30/2019 for FY2021 Indirect Cost Rate**

Function of Expenditure Account Code	(1)	(2)	(3)	(4)	(5)	(6)
	FY2017 INDIRECT COSTS	FY2018 INDIRECT COSTS	FY2019 INDIRECT COSTS	FY2018 to FY2019		FY 20xx % 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)	874,730.54	816,080.53	\$925,607.37	109,527	13.4%	0.5%
Information Services (6410)	73,523.22	76,339.76	\$83,846.00	7,506	9.8%	0.0%
Data Processing Services (6420)			\$0.00	-	#DIV/0!	0.0%
Staff Services (6430)	647,127.51	649,125.78	\$734,098.00	84,972	13.1%	0.4%
Printing, Publishing, & Duplicating Services (6450)	13,890.05	11,663.20	\$13,826.33	2,173	18.6%	0.0%
Other Central Support Services (6490)	107,806.88	109,641.91	\$111,100.74	2,459	2.3%	0.1%
Central Office Services (6500 - 6599)	1,010,121.32	968,612.88	\$990,398.17	21,785	2.2%	0.5%
Other General & Central Support Services (6900 - 6999)	42,247.07	68,085.93	\$58,712.34	626	1.1%	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:	2,769,446.59	2,688,550.09	2,917,598.95			
Other Fund Uses (9900 - 9999)				-	#DIV/0!	0.0%
Total Expenditures and Other Fund Uses:	2,769,446.59 ✓	2,688,550.09 ✓	2,917,598.95 ✓			
Carryforward	761,012 ✓	192,053 ✓	281,161 ✓	89,108	46.4%	0.1%
TOTAL INDIRECT COSTS	\$ 3,530,458	\$ 2,880,603	\$ 3,198,760	\$ 318,157	11.04%	1.7%
TOTAL DIRECT COSTS	\$ 180,145,076	\$ 184,370,791	\$ 193,048,463	\$ 8,677,672	4.71%	
INDIRECT COST RATE	1.96%	1.56%	1.66%		0.09%	
TOTAL COSTS	\$ 183,675,535	\$ 187,251,394	\$ 196,247,222	\$ 8,995,829	4.80%	

Alabama State Department of Education
Trend Analysis - Restricted Unadjusted Direct
Fiscal Year Ended 9/30/2019 for FY2021 Indirect Cost Rate

Function of Expenditure Account Code	(1)			(2)			(3)			(4)		(5)	(6)
	FY2017 DIRECT COSTS			FY2018 DIRECT COSTS			FY2019 DIRECT COSTS			FY2018 to FY2019		FY 20xx % 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)	\$ -	\$ 103,218,580.04	\$ 103,218,580.04	\$ -	\$ 105,724,717.50	\$ 105,724,717.50	\$ -	\$ 110,768,101.14	\$ 110,768,101.14	\$ 5,043,384	4.8%	57.4%	
Total Other Instructional Support Services (2000 - 2299)	\$ 35,412.00	\$ 21,001,899.22	\$ 21,037,311.22	\$ 42,711.00	\$ 21,389,337.67	\$ 21,432,048.67	\$ 55,939.00	\$ 22,340,853.76	\$ 22,396,792.76	\$ 64,744	4.5%	11.6%	
Total School Administration (2300 - 2399)	\$ -	\$ 12,155,879.84	\$ 12,155,879.84	\$ -	\$ 12,278,479.15	\$ 12,278,479.15	\$ -	\$ 12,478,081.26	\$ 12,498,881.26	\$ 219,602	1.8%	6.5%	
Operation & Maintenance Services (3000 - 3999)	\$ 17,477,595.21	\$ 535,893.98	\$ 18,013,489.19	\$ 18,030,894.36	\$ 541,245.53	\$ 18,622,139.89	\$ 15,674,672.95	\$ 525,357.14	\$ 20,290,030.09	\$ 1,577,890	8.5%	10.5%	
Auxiliary Services (4000 - 4999)	\$ -	\$ 19,767,150.41	\$ 19,767,150.41	\$ -	\$ 20,282,388.38	\$ 20,282,388.38	\$ -	\$ 21,445,650.18	\$ 21,445,650.18	\$ 1,163,262	5.7%	11.1%	
Board of Education Services (6100 - 6199)	\$ -	\$ 185,452.77	\$ 185,452.77	\$ -	\$ 190,737.05	\$ 190,737.05	\$ -	\$ 181,159.34	\$ 181,159.34	\$ (9,578)	-5.0%	0.1%	
Executive Administrative Services (6200 - 6299)	\$ 1,061,867.24	\$ 1,079,026.35	\$ 2,140,893.59	\$ 1,068,645.46	\$ 957,125.60	\$ 2,025,771.06	\$ 1,053,921.27	\$ 252,035.54	\$ 1,305,956.81	\$ (719,814)	-35.5%	0.7%	
Business Support Services (6300 - 6399)	\$ -	\$ 14,902.80	\$ 14,902.80	\$ -	\$ 101.81	\$ 101.81	\$ -	\$ -	\$ -	\$ (102)	-100.0%	0.0%	
Information Services (6410)	\$ -	\$ 12,165.79	\$ 12,165.79	\$ -	\$ 13,580.36	\$ 13,580.36	\$ -	\$ 17,871.86	\$ 17,871.86	\$ 4,292	31.6%	0.0%	
Data Processing Services (6420)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	0.0%	
Staff Services (6430)	\$ -	\$ 143,365.78	\$ 143,365.78	\$ -	\$ 80,328.55	\$ 80,328.55	\$ -	\$ 39,397.44	\$ 39,397.44	\$ (40,931)	-51.0%	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)	\$ -	\$ 171.62	\$ 171.62	\$ -	\$ -	\$ -	\$ -	\$ 30,373.63	\$ 30,373.63	\$ 30,374	#DIV/0!	0.0%	
Other General & Central Support Services (6900 - 6999)	\$ -	\$ 8,388.18	\$ 8,388.18	\$ -	\$ 7,864.00	\$ 7,864.00	\$ -	\$ 8,698.32	\$ 8,698.32	\$ 854	10.6%	0.0%	
Capital Outlay (7000 - 7999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	0.0%	
Debt Service - Long Term (8000 - 8999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	0.0%	
Other Expenditures (9000 - 9899)	\$ -	\$ 3,447,325.15	\$ 3,447,325.15	\$ -	\$ 3,712,634.18	\$ 3,712,634.18	\$ -	\$ 4,156,349.81	\$ 4,156,349.81	\$ 443,716	12.0%	2.2%	
Total Expenditures:	\$ 18,574,874.45	\$ 161,570,201.93	\$ 180,145,076.38	\$ 19,192,250.82	\$ 165,178,539.78	\$ 184,370,796.60	\$ 20,784,533.22	\$ 172,263,929.42	\$ 193,048,462.64	\$ -	#DIV/0!	0.0%	
Other Fund Uses (9900 - 9999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	0.0%	
Total Expenditures and Other Fund Uses:	\$ 18,574,874.45	\$ 161,570,201.93	\$ 180,145,076.38	\$ 19,192,250.82	\$ 165,178,539.78	\$ 184,370,796.60	\$ 20,784,533.22	\$ 172,263,929.42	\$ 193,048,462.64	\$ -	#DIV/0!	100.0%	
TOTAL INDIRECT COSTS		\$ 3,530,458.32		\$ 2,880,602.90		\$ 3,195,759.69		\$ 3,195,759.69		\$ 318,157	11.04%		
TOTAL DIRECT COSTS		\$ 180,145,076.38		\$ 184,370,796.60		\$ 183,048,462.64		\$ 183,048,462.64		\$ 8,677,672	4.71%		
INDIRECT COST RATE		1.96%		1.56%		1.66%		1.66%			0.09%		
TOTAL COSTS		\$ 183,675,534.70		\$ 187,251,393.50		\$ 186,244,222.33		\$ 186,244,222.33		\$ 8,995,829	4.80%		

INDIRECT COST - RESTRICTED RATE APPLICATION
Fiscal Year 2021

	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 09/30/2019	\$ 52,079,483.23	\$ 20,784,533.22	\$ 2,917,598.95	\$ 172,263,929.42	\$ 248,045,544.82
Adjustments (with Explanation including <u>fund type, account code, object and fund source</u>) to Pools and Base:					\$ -
Legal - Business Operations/Property					\$ -
11/6290/325/6001 SpUse 0325	24,759.19			(24,759.19)	\$ -
11/6430/325/6001 SpUse 0325	6,906.90			(6,906.90)	\$ -
Legal - Settlements					\$ -
11/2390/325/6965 SpUse 0325	124,483.50			(124,483.50)	\$ -
Legal - Retainer					\$ -
11/6290/325/6001 SpUse 0325			1,200.00	(1,200.00)	\$ -
Legal - Financial (Audit)					\$ -
11/6290/325/6001 SpUse 0325			380.00	(380.00)	\$ -
Advertising - Financial Statement					\$ -
11/6290/363/6001			263.24	(263.24)	\$ -
Advertising - Bids					\$ -
11/6290/363/6001	8,941.28			(8,941.28)	\$ -
Auditing - Split w/ Federal Funds					\$ -
11/6310/323/6001			(17,397.00)	17,397.00	\$ -
Flow Through - At Risk					\$ -
11/1100/311/1410 SpUse 0054	65,000.00			(65,000.00)	\$ -
Flow Through - State Supp Sp Ed Fac					\$ -
11/1100/311/1110 CC 8102 SpUse 0821	373,316.00			(373,316.00)	\$ -
					\$ -
					\$ -
Adjusted Pool and Base Amounts	\$ 52,682,890.10	\$ 20,784,533.22	\$ 2,902,045.19	\$ 171,676,076.31	\$ 248,045,544.82

**INDIRECT COST CALCULATION
RESTRICTED RATE - FIXED RATE WITH CARRY FORWARD
Fiscal Year 2021**

	<u>Fiscal Year 2017:</u>	<u>Fiscal Year 2019:</u>	<u>Fiscal Year 2021:</u>
FIXED RATE AS NEGOTIATED:			
(BIA) - Computed as follows:	1.79%	1.68%	1.48%
Direct Costs (<i>direct plus disallowed</i>): (A)	<u>173,242,942.20</u> (1)	<u>178,860,484.96</u>	<u>192,460,609.53</u>
Indirect Cost Pool:			
Indirect Costs	2,345,799.31 (2)	2,721,751.69	2,902,045.19
Fixed-Carry Forward	<u>761,011.73</u> (3)	<u>281,160.74</u> (7)	<u>(50,132.31)</u>
Total Pool: (B)	<u>3,106,811.04</u>	<u>3,002,912.43</u>	<u>2,851,912.88</u>
ACTUAL COSTS NEGOTIATED:			
Actual Direct Costs (<i>direct plus disallowed</i>):	<u>178,860,484.96</u> (4)	<u>192,460,609.53</u> (6)	
Actual Indirect Costs	2,721,751.69 (5)	2,902,045.19 (6)	
Fixed-Carry Forward	<u>761,011.73</u>	<u>281,160.74</u>	
Total Pool	3,482,763.42	3,183,205.93	
CARRY-FORWARD COMPUTATION: (Indirect Eligible for Recovery)			
Actual Direct Costs:	178,860,484.96	192,460,609.53	
Fixed Rate x Actual Direct:	<u>1.79%</u>	<u>1.68%</u>	
Equals Indirect Costs Applied	<u>(3,201,602.68)</u>	<u>(3,233,338.24)</u>	
UNDER(OVER) RECOVERY-CARRY FORWARD TO SUBSEQUENT YEAR: (Actual Indirect Cost less Indirect Costs Applied)	281,160.74	(50,132.31)	

- NOTE (1): ENTER DATA FROM FY2019 IDC APPLICATION, PAGE 10, FY2017 COLUMN, "TOTAL DIRECT COSTS"
 NOTE (2): ENTER DATA FROM FY2019 IDC APPLICATION, PAGE 10, FY2017 COLUMN, INDIRECT COST POOL, "TOTAL INDIRECT COSTS"
 NOTE (3): ENTER DATA FROM FY2019 IDC APPLICATION, PAGE 10, FY2017 COLUMN, INDIRECT COST POOL, "FIXED-CARRY FORWARD"
 NOTE (4): ENTER DATA FROM FY2019 IDC APPLICATION, PAGE 10, FY2017 COLUMN, "ACTUAL DIRECT COSTS"
 NOTE (5): ENTER DATA FROM FY2019 IDC APPLICATION, PAGE 10, FY2017 COLUMN, "ACTUAL INDIRECT COSTS"
 NOTE (6): CALCULATIONS PULLED FROM RESTRICTED ADJUSTMENT PAGE 9
 NOTE (7): IF THE PERCENTAGE SHOWN ON THE FY2019 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 FY19 WAS POSITIVE, THE FORMULA WILL ENTER THE AMOUNT FROM CELL C31