

2023 LEA INDIRECT COST

AASBO Presentation

February 9, 2022

2023 LEA INDIRECT COST

- The US Department of Education delegated authority to Alabama State Department of Education to establish Indirect Cost Rates for the LEA's in Alabama.
- The methodology currently being used was reviewed and approved by the USDE, Indirect Cost Division in 2019.
- Current agreement expires September 30, 2024.
- Our approved methodology is Fixed Rate with Carry-Forward. The indirect cost rate is a fixed rate established annually with an adjustment (carry-forward) annually for the difference in estimated (2019 adjusted General Purpose Financial Statements) and actual recovery (2021 adjusted GPFS).
- Indirect Cost Rates are devices used for determining, in a reasonable manner, the proportion of indirect costs each program should bear. The indirect cost pool is the numerator, and the direct cost pool is the denominator or base. The result is expressed as a percentage (rate) of indirect costs to direct costs. Types of indirect cost rates are Provisional, Final, Fixed, and Predetermined.

**INDIRECT COST CALCULATION
RESTRICTED RATE - FIXED RATE WITH CARRY FORWARD
Fiscal Year 2023**

	<u>Fiscal Year 2019:</u>		<u>Fiscal Year 2021:</u>		<u>Fiscal Year 2023:</u>
FIXED RATE AS NEGOTIATED: (B/A) - Computed as follows:	2.90%		2.79%		1.70%
Direct Costs (<i>direct plus disallowed</i>): (A)	13,897,994.16	(1)	14,069,166.79		14,731,746.41
Indirect Cost Pool:					
Indirect Costs	337,650.32	(2)	367,493.18		318,561.77
Fixed-Carry Forward	65,028.01	(3)	24,515.35	(7)	(67,938.60)
Total Pool: (B)	402,678.33		392,008.53		250,623.17
ACTUAL COSTS NEGOTIATED:					
Actual Direct Costs (<i>direct plus disallowed</i>):	14,069,166.79	(4)			
Actual Indirect Costs	367,493.18	(5)			
Fixed-Carry Forward	65,028.01				
Total Pool	432,521.19				
			<div style="border: 1px solid black; padding: 5px;"> The FY19 Adjusted direct cost </div>		
			<div style="border: 1px solid black; padding: 5px;"> The FY19 Adjusted indirect cost </div>		
			<div style="border: 1px solid black; padding: 5px;"> Calculated by comparing FY19 estimated (FY17 adjusted indirect cost) to FY19 actual </div>		
CARRY-FORWARD COMPUTATION: (Indirect Eligible for Recovery)					
Actual Direct Costs:	14,069,166.79		14,731,746.41		
Fixed Rate x Actual Direct:	2.90%		2.79%		
Equals Indirect Costs Applied	(408,005.84)		(411,015.72)		
UNDER/(OVER) RECOVERY-CARRY FORWARD TO SUBSEQUENT YEAR: (Actual Indirect Cost less Indirect Costs Applied)	24,515.35		(67,938.60)		

2023 LEA INDIRECT COST

- We use the approved FY2021 financial information to calculate the FY2023 rate since the approved FY2022 financial information is not available in time.
- The FY2021 Financials must be approved before submitting the FY2023 Indirect Cost Proposal.
- LEAs are not required to develop an indirect cost proposal; however, if they do not, they are not allowed to recover indirect costs related to federal grants and contracts.
- A Non-Participation form is required from an LEA that chooses not to develop an indirect cost proposal.
- An LEA must have an approved indirect cost rate to recover any indirect costs for administration of federal grants.
- An LEA may participate (receive an approved indirect cost rate) and choose not to recover any indirect cost.
- An LEA cannot charge more than their rate; however, they can choose to recover less.

2023 LEA INDIRECT COST

- The indirect cost proposals are due March 1, 2022.
- Only the certification page (with original signatures) must be mailed. The rest of the proposal may be emailed to the system's accountant.
- The proposal will not be logged in as received until the certification page (with **original signatures**) is received.
- Please verify the **organization chart** submitted (by mail or email) is for the period of **October 1, 2020 – September 30, 2021**.
- If the whole proposal is mailed, please verify correct postage is used. We have had packages delayed due to incorrect postage.
- Once the proposal is approved, Debra Arthur emails an approved copy to the Superintendent and the CSFO. Please keep this approved copy for your records.

**INDIRECT COST PROPOSAL
Fiscal Year 2023**

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 2021 approved financial statement to establish fixed indirect cost rates for Fiscal Year 2023 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: _____

FOR SDE USE ONLY

The following indirect cost rates are approved for Fiscal Year 2023:

Special Child Nutrition Program rate (if applicable): _____

Unrestricted Programs rate: _____

Restricted Programs rate: _____

Eric G. Mackey, State Superintendent of Education

Date Signed

LEA Preparer/Contact:

Name: _____
Telephone #: _____
Fax #: _____
Email address: _____

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.

2023 LEA INDIRECT COST

- The guidance, description, proposal, desk review, and non-participation form are located on the ALSDE website under Teachers and Administration, LEA Accounting, Indirect Cost.
- The FY2023 Indirect Cost Proposal uses information from the approved FY2021 and FY2022 Indirect Cost Proposal. If you do not have a copy, you may contact your system's accountant and they will email a copy.
- The *Unrestricted Indirect Cost Rate Data–Unadjusted* and the *Restricted Indirect Cost Rate Data–Unadjusted* are also needed to complete the proposal. These reports pull the approved year-end financial information uploaded to ALSDE and categorizes expenditures based on fund type, account code, object code, and fund source. The parameters are listed on page two of each report based on Uniform Administrative Requirements.
- Indirect Costs are costs incurred for common or joint purposes. Indirect costs benefit more than one cost objective and cannot be readily identified with a particular cost objective. Examples would be purchasing, accounting, and human resources.
- Generally, the amounts should be zero in the grey areas of the report. If an amount is displayed, research the item to ensure the item is categorized correctly.

Unrestricted Indirect Cost Rate Data - Unadjusted

- Report is used to calculate rate for programs not under the supplement/supplant restriction.
- Classifies expenditures into three categories –
 - Excluded – expenditures are the same on unrestricted and restricted
 - Indirect – allowable expenditures based on the Uniform Administrative Requirements, 2 CFR Part 200 (Uniform Guidance)
 - Direct - allowable expenditures based on the Uniform Administrative Requirements, 2 CFR Part 200 (Uniform Guidance)
- The expenditures not allowed remains blank as this column represents those expenditures allowed as indirect on unrestricted but not allowed on restricted due to supplement/supplant restriction.
- Expenditures paid from federal fund sources should not be in the indirect cost pool.
- An expenditure allocated between local and federal fund source should not be pulled into the indirect cost pool.
- Since the report classifies expenditures based on coding, manual adjustments may be necessary to move expenditures to the correct column. This is done on the Unrestricted_CNP tab of the workbook.

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Unrestricted Indirect Cost Rate Data - Unadjusted
Actual Costs for Fiscal Year Ended September 30, 2021**

000-Sample LEA

	(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)	\$358,209.85			\$8,094,836.46	\$8,453,046.31
Total Other Instructional Support Services (2000 - 2299)	\$46,003.11			\$1,857,412.45	\$1,903,415.56
Total School Administration (2300 - 2399)	\$7,710.18			\$963,027.34	\$970,737.52
Operation & Maintenance Services (3000 - 3999)	\$191,385.79		\$1,042,451.01	\$101,186.66	\$1,335,023.46
Auxiliary Services (4000 - 4999)	\$242,321.08			\$559,094.24	\$801,415.32
Board of Education Services (6100 - 6199)	\$0.00			\$62,880.86	\$62,880.86
Executive Administrative Services (6200 - 6299)	\$0.00		\$474,311.34	\$169,457.54	\$643,768.88
Business Support Services (6300 - 6399)	\$75.00		\$267,279.49	\$14,559.66	\$281,914.15
Information Services (6410)	\$0.00		\$0.00	\$0.00	\$0.00
Data Processing Services (6420)	\$0.00		\$0.00	\$0.00	\$0.00
Staff Services (6430)	\$0.00		\$0.00	\$0.00	\$0.00
Printing, Publishing, & Duplicating Services (6450)	\$0.00		\$0.00	\$0.00	\$0.00
Other Central Support Services (6490)	\$0.00		\$0.00	\$0.00	\$0.00
Central Office Services (6500 - 6599)	\$0.00		\$179,112.35	\$195,319.86	\$374,432.21
Other General & Central Support Services (6900 - 6999)	\$26,541.01		\$10,072.97	\$0.00	\$36,613.98
Capital Outlay (7000 - 7999)	\$0.00			\$0.00	\$0.00
Debt Service - Long Term (8000 - 8999)	\$1,044,456.11			\$0.00	\$1,044,456.11
Other Expenditures (9000 - 9899)	\$583,041.52			\$1,059,305.95	\$1,642,347.47
Total Expenditures:	\$2,499,743.65		\$1,973,227.16	\$13,077,081.02	\$17,550,051.83
Other Fund Uses (9900 - 9999)	\$464,130.16				\$464,130.16
Total Expenditures and Other Fund Uses:	\$2,963,873.81		\$1,973,227.16	\$13,077,081.02	\$18,014,181.99
Utilities (Object Code 370-379) Shown as Indirect:		\$343,936.38			
Child Nutrition Utilities Paid Directly (Fund Source 5100-5199, Object Code 370-379):		\$33,515.18			
Indirect Cost Rate = Total (C) divided by Total (B) + Total (D)			15.09%		

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

Restricted Indirect Cost Rate Data - Unadjusted

- Report is used to calculate rate for programs under the supplement/supplant restriction.
- Classifies expenditures into four categories –
 - Excluded – expenditures are the same on unrestricted and restricted
 - Expenditures Not Allowed – expenditures allowed as indirect on unrestricted but not allowed on restricted due to supplement/supplant
 - Indirect - allowable expenditures based on the Uniform Administrative Requirements, 2 CFR Part 200 (Uniform Guidance)
 - Direct - allowable expenditures based on the Uniform Administrative Requirements, 2 CFR Part 200 (Uniform Guidance)
- Expenditures paid from federal fund sources should not be in the indirect cost pool.
- An expenditure allocated to both a local and federal fund source should not be pulled into the indirect cost pool.
- Since the report classifies expenditures based on coding, manual adjustments may be necessary to move expenditures to the correct column. This is done on the Restricted tab of the workbook.

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System**

**Restricted Indirect Cost Rate Data - Unadjusted
Actual Costs for Fiscal Year Ended September 30, 2021**

Expenditures Not Allowed identifies those expenditures in unrestricted indirect cost pool, but not allowed in restricted indirect cost pool due to supplement/supplant stipulation

Expenditures coded to federal fund sources are not allowed in the indirect cost pool

000-Sample LEA

Function of Expenditure Account Codes	(A)	(B)	(C)	(D)	(E)
	Expenditures Excluded	Expenditures Not Allowed	Expenditures Indirect	Expenditures Direct	Total All Fund Expenditures
Total Instructional Services (1000 - 1999)	\$358,209.85	\$0.00		\$8,094,836.46	\$8,453,046.31
Total Other Instructional Support Services (2000 - 2299)	\$46,003.11	\$0.00		\$1,857,412.45	\$1,903,415.56
Total School Administration (2300 - 2399)	\$7,710.18	\$0.00		\$963,027.34	\$970,737.52
Operation & Maintenance Services (3000 - 3999)	\$191,385.79	\$970,939.34		\$172,698.33	\$1,335,023.46
Auxiliary Services (4000 - 4999)	\$242,321.08			\$559,094.24	\$801,415.32
Board of Education Services (6100 - 6199)	\$0.00			\$62,880.86	\$62,880.86
Executive Administrative Services (6200 - 6299)	\$0.00	\$466,028.96		\$177,739.92	\$643,768.88
Business Support Services (6300 - 6399)	\$75.00	\$70,540.02	\$195,118.47	\$16,180.66	\$281,914.15
Information Services (6410)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Data Processing Services (6420)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Staff Services (6430)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Printing, Publishing, & Duplicating Services (6450)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Central Support Services (6490)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Central Office Services (6500 - 6599)	\$0.00	\$61,368.00	\$113,370.33	\$199,693.88	\$374,432.21
Other General & Central Support Services (6900 - 6999)	\$26,541.01		\$10,072.97	\$0.00	\$36,613.98
Capital Outlay (7000 - 7999)	\$0.00			\$0.00	\$0.00
Debt Service - Long Term (8000 - 8999)	\$1,044,456.11			\$0.00	\$1,044,456.11
Other Expenditures (9000 - 9899)	\$583,041.52			\$1,059,305.95	\$1,642,347.47
Total Expenditures:	\$2,499,743.65	\$1,568,876.32	\$318,561.77	\$13,162,870.09	\$17,550,051.83
Other Fund Uses (9900 - 9999)	\$464,130.16				\$464,130.16
Total Expenditures and Other Fund Uses:	\$2,963,873.81	\$1,568,876.32	\$318,561.77	\$13,162,870.09	\$18,014,181.99

Usually, expenditures should not show in shaded areas. If amounts show, verify expenditures are pulling to correct column

2.16%

Unadjusted restricted indirect cost rate

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

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

Indirect Cost – Trend Analysis

- There are four tabs to complete –
 - Trend Analysis – Unrestricted Indirect
 - Trend Analysis – Unrestricted Direct
 - Trend Analysis – Restricted Indirect
 - Trend Analysis – Restricted Direct
- Each tab requires expenditure information for a three year period. The analysis will help identify changes in expenditures affecting the indirect cost rate.
- The expenditure information will come from the following reports located in ALSDE Reports under the optional selection –
 - FY2019 Unrestricted Indirect Cost Data – Unadjusted
 - FY2020 Unrestricted Indirect Cost Data – Unadjusted
 - FY2021 Unrestricted Indirect Cost Data – Unadjusted
 - FY2019 Restricted Indirect Cost Data – Unadjusted
 - FY2020 Restricted Indirect Cost Data – Unadjusted
 - FY2021 Restricted Indirect Cost Data – Unadjusted
- The Restricted Direct tab will require entering of expenditures for both the Expenditures Not Allowed Column and the Direct Column.
- Manual entry is required for all yellow highlighted areas. The non-highlighted areas are formulas.

***Preparing The
Indirect Cost
Proposal***

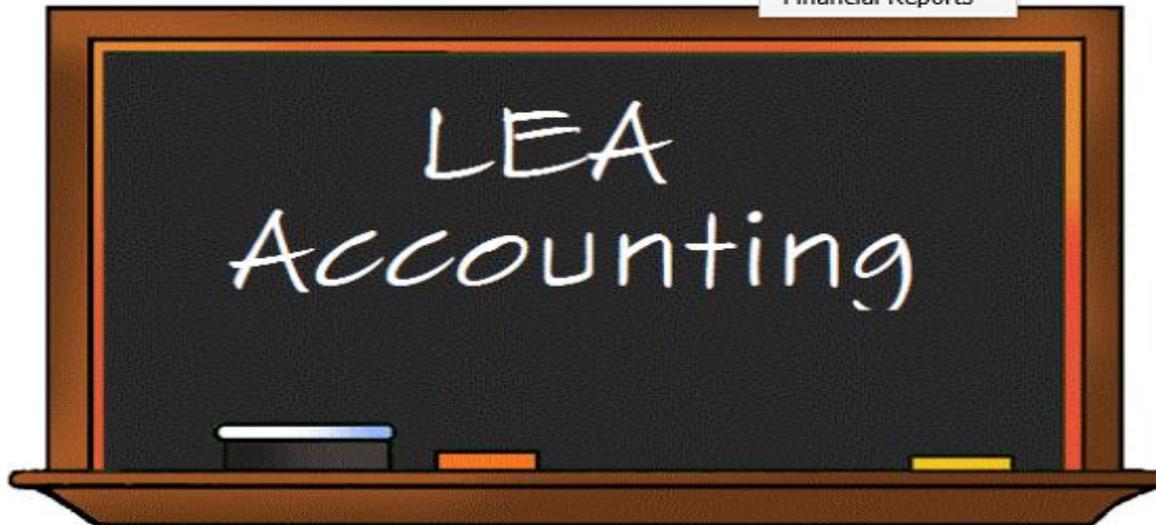
***Do not begin this
process unless the
FY2021 Financial
Statements are
approved by LEA
Accounting!***

Step 1 – Locate the APPROVED FY21 and FY22 Indirect Cost Proposals.

*Approved Proposals are emailed to the LEA once approval signature is received
If you cannot locate the approved proposals, please contact your system accountant for a copy*

Step 2 – Pull the *Indirect Cost Rate Data – Unrestricted* and the *Indirect Cost Rate Data – Restricted* reports from ALSDE Reports.

Access ALSDE Reports by logging into AIM, select LEA Accounting, select Report tab, select Accounting Reports option.



Step 2 (continued) – the screen below will display when Accounting Reports is selected in AIM. The reports are found under Optional Reports. Pull both reports for 2019, 2020, and 2021.

Accounting Reports

Select a required report to view:

-- Select --

[View Required Report](#)

Select an optional report to view:

-- Select --

- Indirect Cost Earned vs Budgeted
- Indirect Cost Earned vs. Collected
- Indirect Cost Earned vs. Collected - CNP Funds by Cost Center
- Indirect Cost Rate
- Indirect Cost Rate Data - Restricted**
- Indirect Cost Rate Data - Unrestricted
- Individuals with Disabilities Education Act



Step 3 – The FY23 Indirect Cost Proposal worksheet will be emailed to you. Other information is available on the ALSDE web site, www.alabamaachieves.org. This information is located under Teachers & Administrators > LEA Accounting.



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FY 2023 will be available soon

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[Indirect Cost – General Information](#)

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The FY2023 proposal worksheet will be emailed to you– **do not use previous year spreadsheet.** Additional Indirect Cost information will be listed under the FY2023 hyperlink.

FY 2023 will be available soon

INDIRECT COST – FY 2022

Title	Description
<u>FY 2022 Indirect Cost Presentation</u>	FY 2022 Indirect Cost Presentation
<u>FY 2022 Indirect Cost Desk Review</u>	FY 2022 Indirect Cost Desk Review
<u>FY 2022 Indirect Cost Non Participation Form</u>	FY 2022 Indirect Cost Non Participation Form
<u>FY 2022 Indirect Cost Proposal</u>	FY 2022 Indirect Cost Proposal
<u>FY 2022 Alabama SDE Indirect Cost Proposals for LEAs</u>	FY 2022 Alabama SDE Indirect Cost Proposals for LEAs

Step 4 – Obtain the Organization Chart relating to expenditures incurred between 10/1/20 through 9/30/21.

Alabama State Department of Education

Office of LEA Support-LEA Accounting

LEA:

Sample LEA CLB 000

INDIRECT COST PROPOSAL

Fiscal Year 2023

ORGANIZATION CHART FOR FISCAL YEAR 2021****

**** Organization Chart must relate to expenditures incurred between October 1, 2020 through September 30, 2021.

MUST BE THE ORGANIZATIONAL CHART FOR THE FY 2020 - 2021 EXPENDITURES

Step 5 – Enter the financial data from the Indirect Cost Rate Data report into the Trend Analysis – Unres. Indirect tab and Trend Analysis – Unres. Direct tab for 2019, 2020, 2021.

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Unrestricted Indirect Cost Rate Data - Unadjusted
Actual Costs for Fiscal Year Ended September 30, 2021**

000-Sample LEA

<u>Function of Expenditure Account Codes</u>	(A) <u>Expenditures Excluded</u>	(B) <u>Expenditures Not Allowed</u>	(C) <u>Expenditures Indirect</u>	(D) <u>Expenditures Direct</u>	(E) <u>Total All Fund Expenditures</u>
Total Instructional Services (1000 - 1999)	\$358,209.85			\$8,094,836.46	\$8,453,046.31
Total Other Instructional Support Services (2000 - 2299)	\$46,003.11			\$1,857,412.45	\$1,903,415.56
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Information Services (6410)	\$0.00		\$0.00	\$0.00	\$0.00
Data Processing Services (6420)	\$0.00		\$0.00	\$0.00	\$0.00
Staff Services (6430)	\$0.00		\$0.00	\$0.00	\$0.00
Printing, Publishing, & Duplicating Services (6450)	\$0.00		\$0.00	\$0.00	\$0.00
Other Central Support Services (6490)	\$0.00		\$0.00	\$0.00	\$0.00
Central Office Services (6500 - 6599)	\$0.00		\$179,112.35	\$195,319.86	\$374,432.21
Other General & Central Support Services (6900 - 6999)	\$26,541.01		\$10,072.97	\$0.00	\$36,613.98
Capital Outlay (7000 - 7999)	\$0.00			\$0.00	\$0.00
Debt Service - Long Term (8000 - 8999)	\$1,044,456.11			\$0.00	\$1,044,456.11
Other Expenditures (9000 - 9899)	\$583,041.52			\$1,059,305.95	\$1,642,347.47
Total Expenditures:	\$2,499,743.65		\$1,973,227.16	\$13,077,081.02	\$17,550,051.83
Other Fund Uses (9900 - 9999)	\$464,130.16				\$464,130.16
Total Expenditures and Other Fund Uses:	\$2,963,873.81		\$1,973,227.16	\$13,077,081.02	\$18,014,181.99
Utilities (Object Code 370-379) Shown as Indirect:		\$343,936.38			
Child Nutrition Utilities Paid Directly (Fund Source 5100-5199, Object Code 370-379):		\$33,515.18			
Indirect Cost Rate = Total (C) divided by Total (B) + Total (D)			15.09%		

Alabama State Department of Education
Trend Analysis - Unrestricted Unadjusted Indirect
Fiscal Year Ended 9/30/2021 for FY2023 Indirect Cost Rate

Function of Expenditure Account Code	(1)	(2)	(3)	(4)	(5)	(6)
	FY2019 INDIRECT COSTS	FY2020 INDIRECT COSTS	FY2021 INDIRECT COSTS	FY2020 to FY2021		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)	1,034,542.80	874,422.63	1,042,451.01	\$ 168,028	19.2%	8.0%
Auxiliary Services (4000 - 4999)	-	-	-	\$ -	#DIV/0!	0.0%
Board of Education Services (6100 - 6199)	-	-	-	\$ -	#DIV/0!	0.0%
Executive Administrative Services (6200 - 6299)	465,259.09	499,269.12	474,311.34	\$ (24,958)	-5.0%	3.6%
Business Support Services (6300 - 6399)	286,925.77	264,238.74	267,279.49	\$ 3,041	1.2%	2.0%
Information Services (6410)	-	-	-	\$ -	#DIV/0!	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)	5,781.96	24.35	-	\$ (25)	-100.0%	0.0%
Central Office Services (6500 - 6599)	230,439.93	143,919.64	179,112.35	\$ 35,193	24.5%	1.4%
Other General & Central Support Services (6900 - 6999)	143.39	100.00	10,072.97	\$ 9,973	9973.0%	0.1%
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:	2,083,099.54	1,781,975.08	1,973,227.16			
Other Fund Uses (9900 - 9999)	-	-	-	\$ -	#DIV/0!	0.0%
Total Expenditures and Other Fund Uses:	2,083,099.54	1,781,975.08	1,973,227.16			
Carryforward	16,451	121,108	229,356	108,249	89.4%	1.8%
TOTAL INDIRECT COSTS	\$ 2,099,551	\$ 1,903,083	\$ 2,202,584	\$ 299,501	15.74%	16.8%
TOTAL DIRECT COSTS	\$ 12,363,707	\$ 12,684,331	\$ 13,077,081	\$ 392,750	3.10%	
INDIRECT COST RATE	16.98%	15.00%	16.84%		1.84%	
TOTAL COSTS	\$ 14,463,258	\$ 14,587,413	\$ 15,279,665	\$ 692,251	4.75%	

Alabama State Department of Education
Trend Analysis - Unrestricted Unadjusted Direct
Fiscal Year Ended 9/30/2021 for FY2023 Indirect Cost Rate

	(1)	(2)	(3)	(4)	(5)	(6)
	FY2019	FY2020	FY2021	FY2020 to FY2021		FY 2023 %
	DIRECT	DIRECT	DIRECT	\$ VARIANCE	% VARIANCE	TO BASE
Function of Expenditure Account Code	COSTS	COSTS	COSTS	(3-2)	(4 / 2)	
Total Instructional Services (1000 - 1999)	8,170,799.31	8,315,621.75	8,094,836.46	\$ (220,785)	-2.7%	61.9%
Total Other Instructional Support Services (2000 - 2299)	1,230,633.93	1,395,798.41	1,857,412.45	461,614	33.1%	14.2%
Total School Administration (2300 - 2399)	930,619.70	963,665.39	963,027.34	(638)	-0.1%	7.4%
Operation & Maintenance Services (3000 - 3999)	64,377.58	135,571.60	101,186.66	(34,385)	-25.4%	0.8%
Auxiliary Services (4000 - 4999)	1,165,583.62	1,108,909.95	559,094.24	(549,816)	-49.6%	4.3%
Board of Education Services (6100 - 6199)	66,246.03	56,731.28	62,880.86	6,150	10.8%	0.5%
Executive Administrative Services (6200 - 6299)	185,808.77	189,885.07	169,457.54	(20,428)	-10.8%	1.3%
Business Support Services (6300 - 6399)	18,022.81	14,343.11	14,559.66	217	1.5%	0.1%
Information Services (6410)	-	-	-	-	#DIV/0!	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)	-	-	195,319.86	195,320	#DIV/0!	1.5%
Other General & Central Support Services (6900 - 6999)	3,503.00	-	-	-	#DIV/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)	528,112.68	503,804.06	1,059,305.95	555,502	110.3%	8.1%
Total Expenditures:	12,363,707.43	12,684,330.62	13,077,081.02			
Other Fund Uses (9900 - 9999)	-	-	-	-	#DIV/0!	0.0%
Total Expenditures and Other Fund Uses:	12,363,707.43	12,684,330.62	13,077,081.02			100.0%
TOTAL INDIRECT COSTS	\$ 2,099,551	\$ 1,903,083	\$ 2,202,584	\$ 299,501	15.74%	
TOTAL DIRECT COSTS	\$ 12,363,707	\$ 12,684,331	\$ 13,077,081	\$ 392,750	3.10%	
INDIRECT COST RATE	16.98%	15.00%	16.84%		1.84%	
TOTAL COSTS	\$ 14,463,258	\$ 14,587,413	\$ 15,279,665	\$ 692,251	4.75%	

Step 6 – Verify expenditures in the indirect and direct cost pools. Make adjustments for expenditures pulled to the wrong cost pool. Adjustments are made on the Unrestricted_CNP tab.

For all adjustments, include a brief explanation, fund type, account code, object code and fund source.

INDIRECT COST - UNRESTRICTED / CNP RATE APPLICATION

Fiscal Year 2023

	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 09/30/2021	\$ 2,963,873.81	Column remains empty - represents expenditures allowed as indirect on unrestricted but not allowed on restricted due to supplement/supplant.	\$ 1,973,227.16	\$ 13,077,081.02	\$ 18,014,181.99
Adjustments (with Explanation including <i>fund type, account code, object, and fund source</i>) to Pools and Base:			<i>no expenditures paid from federal fund sources will be in the indirect cost column</i>		\$ -
An adjustment is made for any expenditure pulled to the incorrect column because of coding. For example, an expenditure allocated to both a local and federal fund source and the expenditure coded to a local fund source is pulled to the indirect column based on coding. In this case, an adjustment is needed to move the local portion of the expenditure from the indirect cost column to the direct cost column.					\$ -
Another possible adjustment are the expenditures paid from fund source 2120 through the flexibility option. If an indirect expenditure was paid from fund source 2120, the expenditure was automatically pulled to the direct cost column based on coding. Therefore, the indirect expenditure would need to be moved from the direct column to the indirect column. THIS ONLY APPLIES TO EXPENDITURES THAT WOULD HAVE BEEN INDIRECT HAD THEY NOT BEEN PAID FROM FUND SOURCE 2120. Not all expenditures paid through the flexibility option are indirect expenditures.					\$ -
Utilities – paid from 2120 through					\$ -
Object code 325 and 363 are automatically pulled to the direct column unless coded to fund sources 7xxx or account codes 7xxx, 8xxx, or 99xx (expenditures using these fund sources or account codes will pull to the excluded column). Legal or advertising expenses pulling to the direct column that qualify as indirect costs according to regulations may be moved from the direct column to the indirect column. Legal or advertising expenses pulling to the direct column that are considered excluded costs may be moved from the direct column to the excluded column					\$ -
Auditing fees are generally an indirect cost which may pull to the direct column based on coding. Remember, if the single audit fee is paid from a federal fund source, the expenditure is direct.					\$ -
An adjustment for flow through funds may be made moving them to the excluded column only if the system sends the money directly to the organization and does not handle any of the payroll, personnel, or purchase orders.					\$ -
Adjusted Pool and Base Amounts	\$ 2,963,873.81	\$ -	\$ 1,973,227.16	\$ 13,077,081.02	\$ 18,014,181.99
Total indirect costs:				\$ 1,973,227.16	
Adjustments for flexed utilities not coded to fund type 11:			\$ -		
If applying for CNP Rate, identify utilities shown as indirect:			\$ 343,936.38	\$ (343,936.38)	
Indirect costs applicable to Child Nutrition (Total indirect cost less utilities flex adjustment less indirect utilities identified above):				\$ 1,629,290.78	
Child Nutrition utilities paid direct:			\$ 33,515.18		

Step 7 – Complete Unrestricted Calculation tab using the Approved FY2021 Indirect Cost Proposal.

INDIRECT COST CALCULATION
UNRESTRICTED RATE - FIXED RATE WITH CARRY FORWARD
Fiscal Year 2023



	Fiscal Year 2019:		Fiscal Year 2021:		Fiscal Year 2023:
FIXED RATE AS NEGOTIATED : (B/A) - Computed as follows:	15.20%		18.78%		13.15%
Direct Costs: (A)	12,371,633.42	(1)	12,347,009.18		13,077,081.02
Indirect Cost Pool:					
Indirect Costs	1,864,011.06	(2)	2,089,650.79		1,973,227.16
Fixed-Carry Forward	16,451.09	(3)	229,356.48	(7)	(253,292.17)
Total Pool: (B)	1,880,462.15		2,319,007.27		1,719,934.99
ACTUAL COSTS NEGOTIATED:					
Actual Direct Costs:	12,347,009.18	(4)	13,077,081.02	(6)	
Actual Indirect Costs	2,089,650.79	(5)	1,973,227.16	(6)	
Fixed-Carry Forward	16,451.09		229,356.48		
Total Pool	2,106,101.88		2,202,583.64		
CARRY-FORWARD COMPUTATION: (Indirect Eligible)					
Actual Direct Costs:	12,347,009.18		13,077,081.02		
Fixed Rate x Actual Direct:	15.20%		18.78%		
Equals Indirect Costs Applied	(1,876,745.40)		(2,455,875.82)		
UNDER(OVER) RECOVERY-CARRY FORWARD TO SUBSEQUENT YEAR: (Actual Indirect Cost less Indirect Costs)					
	229,356.48		(253,292.17)		

- NOTE (1): ENTER DATA FROM FY2021 IDC APPLICATION, PAGE 6, FY2019 COLUMN, "DIRECT COSTS"
- NOTE (2): ENTER DATA FROM FY2021 IDC APPLICATION, PAGE 6, FY2019 COLUMN, INDIRECT COST POOL, "INDIRECT COSTS"
- NOTE (3): ENTER DATA FROM FY2021 IDC APPLICATION, PAGE 6, FY2019 COLUMN, INDIRECT COST POOL, "FIXED-CARRY FORWARD"
- NOTE (4): ENTER DATA FROM FY2021 IDC APPLICATION, PAGE 6, FY2019 COLUMN, "ACTUAL DIRECT COSTS"
- NOTE (5): ENTER DATA FROM FY2021 IDC APPLICATION, PAGE 6, FY2019 COLUMN, "ACTUAL INDIRECT COSTS"
- NOTE (6): CALCULATIONS PULLED FROM UNRESTRICTED ADJUSTMENT PAGE 5
- NOTE (7): IF THE PERCENTAGE SHOWN ON THE FY2021 IDC APPLICATION WAS NEGATIVE, THE FORMULA WILL ENTER FROM CELL C31 NOT TO EXCEED THE INDIRECT COST AMOUNT IN CELL E15
IF THE SYSTEM'S NEGOTIATED RATE FOR FY21 WAS POSITIVE, THE FORMULA WILL ENTER THE FULL AMOUNT FROM CELL C31

**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:	14.50%		15.20%	18.78%
Direct Costs: (A)	11,938,789.00 (1)	→	12,371,633.42	12,347,009.18
Indirect Cost Pool:				
Indirect Costs	1,784,257.80 (2)	→	1,864,011.06	2,089,650.79
Fixed-Carry Forward	(53,673.12) (3)	→	16,451.09 (7)	229,356.49
Total Pool: (B)	1,730,584.68		1,880,462.15	2,319,007.28
ACTUAL COSTS NEGOTIATED:				
Actual Direct Costs:	12,371,633.42 (4)	→	12,347,009.18 (6)	
Actual Indirect Costs	1,864,011.06 (5)	→	2,089,650.79 (6)	
Fixed-Carry Forward	(53,673.12)		16,451.09	
Total Pool	1,810,337.94		2,106,101.88	
CARRY-FORWARD COMPUTATION: (Indirect Eligible for Recovery)				
Actual Direct Costs:	12,371,633.42		12,347,009.18	
Fixed Rate x Actual Direct:	14.50%		15.20%	
Equals Indirect Costs Applied	(1,793,886.85)		(1,876,745.40)	
UNDER/(OVER) RECOVERY-CARRY FORWARD TO SUBSEQUENT YEAR: (Actual Indirect Cost less Indirect Costs Applied)	16,451.09		229,356.49	

- 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

Step 8 – Complete the CNP Calculation Tab if applicable

	A	B	C	D	E	F	G	H	I	J
1	Alabama State Department of Education									
2	Office of LEA Support-LEA Accounting					IDC Proposal for:		Sample LEA CLB 000		
3								LEA Name		
4										
5	INDIRECT COST CALCULATION									
6	CNP RATE - FIXED RATE WITH CARRY FORWARD									
7	Fiscal Year 2023									
8										
9		Fiscal Year 2019:				Fiscal Year 2021:			Fiscal Year 2023:	
10										
11	FIXED RATE AS NEGOTIATED :									
12	(BIA) – Computed as follows:		12.24%			16.25%			10.70%	
13	Direct Costs: (A)		12,371,633.42	(1)		12,347,009.18			13,077,081.02	
14	Indirect Cost Pool:									
15	Indirect Costs	1,477,383.63	(2)		1,740,839.55			1,629,290.78		
16	Fixed-Carry Forward	36,547.45	(3)		266,113.08	(7)		(229,621.81)		
17	Total Pool: (B)		1,513,931.08			2,006,952.63			1,399,668.97	
18										
19	ACTUAL COSTS NEGOTIATED:									
20	Actual Direct Costs:		12,347,009.18	(4)		13,077,081.02	(6)			
21										
22	Actual Indirect Costs	1,740,839.55	(5)		1,629,290.78	(6)				
23	Fixed-Carry Forward	36,547.45			266,113.08					
24	Total Pool		1,777,387.00			1,895,403.86				
25										
26	CARRY-FORWARD COMPUTATION:									
27	(Indirect Eligible for Recovery)									
28	Actual Direct Costs:	12,347,009.18			13,077,081.02					
29	Fixed Rate x Actual Direct:	12.24%			16.25%					
30	Equals Indirect Costs Applied		(1,511,273.92)			(2,125,025.67)				
31	UNDER(OVER) RECOVERY-CARRY FORWARD TO SUBSEQUENT YEAR:									
32	(Actual Indirect Cost less Indirect Costs Applied)		266,113.08			(229,621.81)				
33										
34										
35										
36										
37										
38										
39										
40										
41										
42										
43										

- NOTE (1): ENTER DATA FROM FY2021 IDC APPLICATION, PAGE 6A, FY2019 COLUMN, "DIRECT COSTS"
 NOTE (2): ENTER DATA FROM FY2021 IDC APPLICATION, PAGE 6A, FY2019 COLUMN, INDIRECT COST POOL, "INDIRECT COSTS"
 NOTE (3): ENTER DATA FROM FY2021 IDC APPLICATION, PAGE 6A, FY2019 COLUMN, INDIRECT COST POOL, "FIXED-CARRY FORWARD"
 NOTE (4): ENTER DATA FROM FY2021 IDC APPLICATION, PAGE 6A, FY2019 COLUMN, "ACTUAL DIRECT COSTS"
 NOTE (5): ENTER DATA FROM FY2021 IDC APPLICATION, PAGE 6A, FY2019 COLUMN, "ACTUAL INDIRECT COSTS"
 NOTE (6): CALCULATIONS PULLED FROM UNRESTRICTED ADJUSTMENT PAGE 5
 NOTE (7): IF THE PERCENTAGE SHOWN ON THE FY2021 IDC APPLICATION WAS NEGATIVE, THE FORMULA WILL ENTER THE FROM CELL C31 NOT TO EXCEED THE INDIRECT COST AMOUNT IN CELL E15
 IF THE SYSTEM'S NEGOTIATED RATE FOR FY21 WAS POSITIVE, THE FORMULA WILL ENTER THE AMOUNT FROM CELL C31

**INDIRECT COST CALCULATION
CNP 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:	10.66%	12.24%	16.25%
Direct Costs: (A)	<u>11,938,789.00</u> (1)	<u>12,371,633.42</u>	<u>12,347,009.18</u>
Indirect Cost Pool:			
Indirect Costs	<u>1,395,141.30</u> (2)	1,477,383.63	1,740,839.55
Fixed-Carry Forward	<u>(122,020.06)</u> (3)	36,547.45 (7)	266,113.07
Total Pool: (B)	<u>1,273,121.24</u>	<u>1,513,931.08</u>	<u>2,006,952.62</u>
ACTUAL COSTS NEGOTIATED:			
Actual Direct Costs:	<u>12,371,633.42</u> (4)	<u>12,347,009.18</u> (6)	
Actual Indirect Costs	<u>1,477,383.63</u> (5)	1,740,839.55 (6)	
Fixed-Carry Forward	<u>(122,020.06)</u>	36,547.45	
Total Pool	1,355,363.57	1,777,387.00	
CARRY-FORWARD COMPUTATION: (Indirect Eligible for Recovery)			
Actual Direct Costs:	12,371,633.42	12,347,009.18	
Fixed Rate x Actual Direct:	<u>10.66%</u>	<u>12.24%</u>	
Equals Indirect Costs Applied	<u>(1,318,816.12)</u>	<u>(1,511,273.92)</u>	
UNDER/(OVER) RECOVERY-CARRY FORWARD TO SUBSEQUENT YEAR: (Actual Indirect Cost less Indirect Costs Applied)	36,547.45	266,113.07	

NOTE (1): ENTER DATA FROM FY2019 IDC APPLICATION, PAGE 6A, FY2017 COLUMN, "DIRECT COSTS"
 NOTE (2): ENTER DATA FROM FY2019 IDC APPLICATION, PAGE 6A, FY2017 COLUMN, INDIRECT COST POOL, "INDIRECT COSTS"
 NOTE (3): ENTER DATA FROM FY2019 IDC APPLICATION, PAGE 6A, FY2017 COLUMN, INDIRECT COST POOL, "FIXED-CARRY FORWARD"
 NOTE (4): ENTER DATA FROM FY2019 IDC APPLICATION, PAGE 6A, FY2017 COLUMN, "ACTUAL DIRECT COSTS"
 NOTE (5): ENTER DATA FROM FY2019 IDC APPLICATION, PAGE 6A, 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 AMOUNT FROM CELL C31

Step 9 – Enter Carryforward into the Trend Analysis-Unres. Indirect tab

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:	14.50%	15.20%	18.78%
Direct Costs: (A)	11,938,789.00 (1)	12,371,633.42	12,347,009.18
Indirect Cost Pool:			
Indirect Costs	1,784,257.80 (2)	1,864,011.06	2,089,650.79
Fixed-Carry Forward	(53,673.12) (3)	16,451.09 (7)	229,356.49
Total Pool: (B)	1,730,584.68	1,880,462.15	2,319,007.28
ACTUAL COSTS NEGOTIATED:			
Actual Direct Costs:	12,371,633.42 (4)	12,347,009.18 (6)	
Actual Indirect Costs	1,864,011.06 (5)	2,089,650.79 (6)	
Fixed-Carry Forward	(53,673.12)	16,451.09	
Total Pool	1,810,337.94	2,106,101.88	
CARRY-FORWARD COMPUTATION: (Indirect Eligible for Recovery)			
Actual Direct Costs:	12,371,633.42	12,347,009.18	
Fixed Rate x Actual Direct:	14.50%	15.20%	
Equals Indirect Costs Applied	(1,793,886.85)	(1,876,745.40)	
UNDER/(OVER) RECOVERY-CARRY FORWARD TO SUBSEQUENT YEAR: (Actual Indirect Cost less Indirect Costs Applied)	16,451.09	229,356.49	

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

**INDIRECT COST CALCULATION
UNRESTRICTED RATE - FIXED RATE WITH CARRY FORWARD
Fiscal Year 2022**

Fiscal Year 2018:



Fiscal Year 2020:

Fiscal Year 2022:

FIXED RATE AS NEGOTIATED:

(B/A) - Computed as follows:

14.39%

16.94%

12.30%

Direct Costs: (A)

12,249,469.77 (1)

11,973,804.19

12,646,057.17

Indirect Cost Pool:

Indirect Costs

1,825,473.97 (2)

1,907,015.55

1,788,379.33

Fixed-Carry Forward

(62,877.51) (3)

121,107.62 (7)

(232,755.14)

Total Pool: (B)

1,762,596.46

2,028,123.17

1,555,624.19

ACTUAL COSTS NEGOTIATED:

Actual Direct Costs:

11,973,804.19 (4)

12,646,057.17 (6)

Actual Indirect Costs

1,907,015.55 (5)

1,788,379.33 (6)

Fixed-Carry Forward

(62,877.51)

121,107.62

Total Pool

1,844,138.04

1,909,486.95

CARRY-FORWARD COMPUTATION:

(Indirect Eligible for Recovery)

Actual Direct Costs:

11,973,804.19

12,646,057.17

Fixed Rate x Actual Direct:

14.39%

16.94%

Equals Indirect Costs Applied

(1,723,030.42)

(2,142,242.08)

UNDER/(OVER) RECOVERY-CARRY

FORWARD TO SUBSEQUENT YEAR:

(Actual Indirect Cost less Indirect Costs

Applied)

121,107.62

(232,755.14)

NOTE (1): ENTER DATA FROM FY2020 IDC APPLICATION, PAGE 6, FY2018 COLUMN, "DIRECT COSTS"

NOTE (2): ENTER DATA FROM FY2020 IDC APPLICATION, PAGE 6, FY2018 COLUMN, INDIRECT COST POOL, "INDIRECT COSTS"

NOTE (3): ENTER DATA FROM FY2020 IDC APPLICATION, PAGE 6, FY2018 COLUMN, INDIRECT COST POOL, "FIXED-CARRY FORWARD"

NOTE (4): ENTER DATA FROM FY2020 IDC APPLICATION, PAGE 6, FY2018 COLUMN, "ACTUAL DIRECT COSTS"

NOTE (5): ENTER DATA FROM FY2020 IDC APPLICATION, PAGE 6, FY2018 COLUMN, "ACTUAL INDIRECT COSTS"

NOTE (6): CALCULATIONS PULLED FROM UNRESTRICTED ADJUSTMENT PAGE 5

NOTE (7): IF THE PERCENTAGE SHOWN ON THE FY2020 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 FY20 WAS POSITIVE, THE FORMULA WILL ENTER THE FULL AMOUNT FROM CELL C31

Step 10 – Repeat Steps 5 through 9 for the Restricted Rate

**STATE OF ALABAMA
DEPARTMENT OF EDUCATION
LEA Financial System
Restricted Indirect Cost Rate Data - Unadjusted
Actual Costs for Fiscal Year Ended September 30, 2021**

000-Sample LEA

<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)	\$358,209.85	\$0.00		\$8,094,836.46	\$8,453,046.31
Total Other Instructional Support Services (2000 - 2299)	\$46,003.11	\$0.00		\$1,857,412.45	\$1,903,415.56
Total School Administration (2300 - 2399)	\$7,710.18	\$0.00		\$963,027.34	\$970,737.52
Operation & Maintenance Services (3000 - 3999)	\$191,385.79	\$970,939.34		\$172,698.33	\$1,335,023.46
Auxiliary Services (4000 - 4999)	\$242,321.08			\$559,094.24	\$801,415.32
Board of Education Services (6100 - 6199)	\$0.00			\$62,880.86	\$62,880.86
Executive Administrative Services (6200 - 6299)	\$0.00	\$466,028.96		\$177,739.92	\$643,768.88
Business Support Services (6300 - 6399)	\$75.00	\$70,540.02	\$195,118.47	\$16,180.66	\$281,914.15
Information Services (6410)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Data Processing Services (6420)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Staff Services (6430)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Printing, Publishing, & Duplicating Services (6450)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Other Central Support Services (6490)	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
Central Office Services (6500 - 6599)	\$0.00	\$61,368.00	\$113,370.33	\$199,693.88	\$374,432.21
Other General & Central Support Services (6900 - 6999)	\$26,541.01		\$10,072.97	\$0.00	\$36,613.98
Capital Outlay (7000 - 7999)	\$0.00			\$0.00	\$0.00
Debt Service - Long Term (8000 - 8999)	\$1,044,456.11			\$0.00	\$1,044,456.11
Other Expenditures (9000 - 9899)	\$583,041.52			\$1,059,305.95	\$1,642,347.47
Total Expenditures:	\$2,499,743.65	\$1,568,876.32	\$318,561.77	\$13,162,870.09	\$17,550,051.83
Other Fund Uses (9900 - 9999)	\$464,130.16				\$464,130.16
Total Expenditures and Other Fund Uses:	\$2,963,873.81	\$1,568,876.32	\$318,561.77	\$13,162,870.09	\$18,014,181.99

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

2.16%

**Trend Analysis - Restricted Unadjusted Indirect
Fiscal Year Ended 9/30/2021 for FY2023 Indirect Cost Rate**

	(1)	(2)	(3)	(4)	(5)	(6)
	FY2019 INDIRECT COSTS	FY2020 INDIRECT COSTS	FY2021 INDIRECT COSTS	FY2020 to FY2021		FY 2023 % TO BASE
Function of Expenditure Account Code				\$ 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)	205,767.78	186,448.70	\$195,118.47	8,670	4.6%	1.3%
Information Services (6410)	-	-	-	-	#DIV/0!	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)	5,781.96	24.35	-	(25)	-100.0%	0.0%
Central Office Services (6500 - 6599)	174,500.93	82,119.64	\$113,370.33	31,251	38.1%	0.8%
Other General & Central Support Services (6900 - 6999)	143.99	100.00	\$10,072.97	9,973	9973.0%	0.1%
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:	386,200.66	268,693.29	318,561.77			
Other Fund Uses (9900 - 9999)	-	-	-	-	#DIV/0!	0.0%
Total Expenditures and Other Fund Uses:	386,200.66	268,693.29	318,561.77			
Carryforward	65,028	18,948	24,515	5,567	29.4%	0.2%
TOTAL INDIRECT COSTS	\$ 451,229	\$ 287,642	\$ 343,077	\$ 55,436	19.27%	2.3%
TOTAL DIRECT COSTS	\$ 14,060,606	\$ 14,197,612	\$ 14,731,746	\$ 534,134	3.76%	
INDIRECT COST RATE	3.21%	2.03%	2.33%		0.30%	
TOTAL COSTS	\$ 14,511,835	\$ 14,485,254	\$ 15,074,824	\$ 589,570	4.07%	

Alabama State Department of Education
Trend Analysis - Restricted Unadjusted Direct
Fiscal Year Ended 9/30/2021 for FY2023 Indirect Cost Rate

Function of Expenditure Account Code	(1)			(2)			(3)			(4)	(5)	(6)
	FY2019 DIRECT COSTS			FY2020 DIRECT COSTS			FY2021 DIRECT COSTS			FY2020 to FY2021		FY 2021 % TO BASE
	Expenditures	Total	Direct Cost	Expenditures	Total	Direct Cost	Expenditures	Total	Direct Cost	\$ VARIANCE	% VARIANCE	
	Not Allowed	Direct	Direct Cost	Not Allowed	Direct Cost	Direct Cost	Not Allowed	Direct	Direct Cost	(3-2)	(4 / 2)	
Total Instructional Services (1000 - 1999)	\$ -	\$ 8,170,799.31	\$ 8,170,799.31	\$ -	\$ 8,315,621.75	\$ 8,315,621.75	\$ -	\$ 8,094,836.46	\$ 8,094,836.46	\$ (220,785)	-2.7%	54.9%
Total Other Instructional Support Services (2000 - 2299)	\$ -	\$ 1,230,633.93	\$ 1,230,633.93	\$ -	\$ 1,395,798.41	\$ 1,395,798.41	\$ -	\$ 1,857,412.45	\$ 1,857,412.45	461,614	33.1%	12.6%
Total School Administration (2300 - 2399)	\$ -	\$ 930,619.70	\$ 930,619.70	\$ -	\$ 963,665.39	\$ 963,665.39	\$ -	\$ 963,027.34	\$ 963,027.34	(638)	-0.1%	6.5%
Operation & Maintenance Services (3000 - 3999)	\$ 1,026,135.95	\$ 132,784.43	\$ 1,158,920.38	\$ 809,816.43	\$ 200,177.80	\$ 1,009,994.23	\$ 970,939.34	\$ 172,698.33	\$ 1,143,637.67	133,643	13.2%	7.8%
Auxiliary Services (4000 - 4999)	\$ -	\$ 1,165,583.62	\$ 1,165,583.62	\$ -	\$ 1,108,909.95	\$ 1,108,909.95	\$ -	\$ 559,094.24	\$ 559,094.24	(549,816)	-49.6%	3.8%
Board of Education Services (6100 - 6199)	\$ -	\$ 66,246.03	\$ 66,246.03	\$ -	\$ 56,731.28	\$ 56,731.28	\$ -	\$ 62,880.86	\$ 62,880.86	6,150	10.8%	0.4%
Executive Administrative Services (6200 - 6299)	\$ 464,364.00	\$ 186,703.86	\$ 651,067.86	\$ 476,064.66	\$ 213,089.53	\$ 689,154.19	\$ 466,028.96	\$ 177,739.92	\$ 643,768.88	(45,385)	-6.6%	4.4%
Business Support Services (6300 - 6399)	\$ 75,848.12	\$ 23,332.68	\$ 99,180.80	\$ 63,290.04	\$ 22,843.11	\$ 92,133.15	\$ 70,540.02	\$ 16,180.66	\$ 86,720.68	(5,412)	-5.9%	0.6%
Information Services (6410)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!	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)	\$ 55,939.00	\$ -	\$ 55,939.00	\$ 61,800.00	\$ -	\$ 61,800.00	\$ 61,368.00	\$ 199,693.88	\$ 261,061.88	199,262	322.4%	1.8%
Other General & Central Support Services (6900 - 6999)	\$ -	\$ 3,503.00	\$ 3,503.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/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)	\$ -	\$ 528,112.68	\$ 528,112.68	\$ -	\$ 503,804.06	\$ 503,804.06	\$ -	\$ 1,059,305.95	\$ 1,059,305.95	555,502	110.3%	7.2%
Total Expenditures:	\$ 1,622,287.07	\$ 12,438,319.24	\$ 14,060,606.31	\$ 1,416,971.13	\$ 12,780,641.28	\$ 14,197,612.41	\$ 1,568,876.32	\$ 13,162,870.09	\$ 14,731,746.41			
Other Fund Uses (9900 - 9999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	-	#DIV/0!	0.0%
Total Expenditures and Other Fund Uses:	\$ 1,622,287.07	\$ 12,438,319.24	\$ 14,060,606.31	\$ 1,416,971.13	\$ 12,780,641.28	\$ 14,197,612.41	\$ 1,568,876.32	\$ 13,162,870.09	\$ 14,731,746.41			
TOTAL INDIRECT COSTS			\$ 451,229			\$ 287,642			\$ 343,077	\$ 55,436	19.27%	
TOTAL DIRECT COSTS			\$ 14,060,606			\$ 14,197,612			\$ 14,731,746	\$ 534,134	3.76%	
INDIRECT COST RATE			3.21%			2.03%			2.33%		0.30%	
TOTAL COSTS			\$ 14,511,835			\$ 14,485,254			\$ 15,074,824	\$ 589,570	4.07%	

**INDIRECT COST CALCULATION
RESTRICTED RATE - FIXED RATE WITH CARRY FORWARD
Fiscal Year 2023**

	<u>Fiscal Year 2019:</u>		<u>Fiscal Year 2021:</u>		<u>Fiscal Year 2023:</u>
FIXED RATE AS NEGOTIATED:					
(BIA) - Computed as follows:	2.90%		2.79%		1.70%
Direct Costs (<i>direct plus</i>	13,897,994.16	(1)	14,069,166.79		14,731,746.41
Indirect Cost Pool:					
Indirect Costs	337,650.32	(2)	367,493.18		318,561.77
Fixed-Carry Forward	65,028.01	(3)	24,515.35	(7)	(67,938.60)
Total Pool: (B)	402,678.33		392,008.53		250,623.17
ACTUAL COSTS NEGOTIATED:					
Actual Direct Costs (<i>direct plus disallowed</i>):	14,069,166.79	(4)			
Actual Indirect Costs	367,493.18	(5)			
Fixed-Carry Forward	65,028.01				
Total Pool	432,521.19				
CARRY-FORWARD COMPUTATION: (Indirect					
Actual Direct Costs:	14,069,166.79		14,731,746.41		
Fixed Rate x Actual Direct:	2.90%		2.79%		
Equals Indirect Costs Applied	(408,005.84)		(411,015.72)		
CARRY FORWARD TO SUBSEQUENT YEAR: (Actual Indirect Cost less Indirect Costs Applied)	24,515.35		(67,938.60)		

The FY19 Adjusted direct cost

The FY19 Adjusted indirect cost

Calculated by comparing FY19 estimated (FY17 adjusted indirect cost) to FY19 actual

NOTE (1): ENTER DATA FROM FY2021 IDC APPLICATION, PAGE 10, FY2019 COLUMN, "TOTAL DIRECT COSTS"
 NOTE (2): ENTER DATA FROM FY2021 IDC APPLICATION, PAGE 10, FY2019 COLUMN, INDIRECT COST POOL, "TOTAL INDIRECT COSTS"
 NOTE (3): ENTER DATA FROM FY2021 IDC APPLICATION, PAGE 10, FY2019 COLUMN, INDIRECT COST POOL, "FIXED-CARRY FORWARD"
 NOTE (4): ENTER DATA FROM FY2021 IDC APPLICATION, PAGE 10, FY2019 COLUMN, "ACTUAL DIRECT COSTS"
 NOTE (5): ENTER DATA FROM FY2021 IDC APPLICATION, PAGE 10, FY2019 COLUMN, "ACTUAL INDIRECT COSTS"
 NOTE (6): CALCULATIONS PULLED FROM RESTRICTED ADJUSTMENT PAGE 9

CALCULATING INDIRECT COST

Budgets:

1. Federal Allocation less Excluded Expenditures (found on Indirect Cost Collected Report)
2. The difference is divided by 1 + indirect cost rate
3. The quotient (indirect cost base) is multiplied by indirect cost rate
4. The product is the maximum indirect cost allowed.

For example:

LEA has 4.15% indirect cost rate.

The Federal Allocation is \$600,000.

Excluded expenditures are \$1,300

$$600,000 - 1,300 = 598,700$$

$$598,700 / 1.0415 = 574,843.98$$

$$574,843.98 * 4.15\% = 23,856.02 \text{ (allowable budgeted indirect cost)}$$

Financials:

1. Actual Federal Expenditures less Excluded Expenditures
2. The difference is multiplied by indirect cost rate

For example:

LEA has 4.15% indirect cost rate

Actual financial expenditures are 530,564.54

Excluded expenditures are \$1,000

$$530,564.54 - 1,000 = 529,564.54$$

$$529,564.54 * 4.15\% = 21,976.93 \text{ (earned indirect cost)}$$

**2023 LEA
Indirect
Cost**

Direct any questions to
your assigned
accountant

(334) 694-4617