



2025 LEA INDIRECT COST

AASBO PRESENTATION
FEBRUARY 7, 2023

2025 LEA INDIRECT COST

- Indirect costs mean those costs incurred for a common or joint purpose of benefiting more than one cost objective, and not readily assignable to the cost objective specifically benefitted, without effort disproportionate to the result achieved. 2CFR Part 200.56
- Indirect cost rates are devices used for determining, in a reasonable manner, the proportion of indirect costs each program should bear. $\text{Indirect cost pool} / \text{direct cost pool} = \text{Indirect cost percentage (rate)}$
- Authority is given to the Alabama State Department of Education by the US Department of Education to establish indirect cost rates for the LEA's of Alabama.
- Approved methodology is Fixed Rate with Carry Forward. The indirect cost rate is fixed annually with an adjustment (carry forward) annually for the difference in estimated (2021 adjusted General Purpose Financial Statements) and actual recovery (2023 adjusted GPFS). Other methods are Provisional, Final and Predetermined.

INDIRECT COST CALCULATION
UNRESTRICTED RATE - FIXED RATE WITH CARRY FORWARD
Fiscal Year 2025

	Fiscal Year 2021:		Fiscal Year 2023:		Fiscal Year 2025:	
FIXED RATE AS NEGOTIATED: (B/A) - Computed as follows:		18.78%		13.05%		15.20%
Direct Costs: (A)		12,347,009.18 (1)		12,914,557.01		14,468,407.09
Indirect Cost Pool:						
Indirect Costs	2,089,650.79 (2)		1,940,431.31		2,171,433.83	
Fixed-Carry Forward	229,356.48 (3)		(255,566.02) (7)		27,740.69	
Total Pool: (B)		2,319,007.27		1,684,865.29		2,199,174.52
ACTUAL COSTS NEGOTIATED:						
Actual Direct Costs:		12,914,557.01 (4)		14,468,407.09 (6)		
Actual Indirect Costs	1,940,431.31 (5)		2,171,433.83 (6)			
Fixed-Carry Forward	229,356.48		(255,566.02)			
Total Pool		2,169,787.79		1,915,867.81		
CARRY-FORWARD COMPUTATION: (Indirect Eligible for Recovery)						
Actual Direct Costs:		12,914,557.01		14,468,407.09		
Fixed Rate x Actual Direct:		18.78%		13.05%		
Equals Indirect Costs Applied		(2,425,353.81)		(1,888,127.13)		
UNDER/(OVER) RECOVERY-CARRY FORWARD TO SUBSEQUENT YEAR: (Actual Indirect Cost less Indirect Costs Applied)		(255,566.02)		27,740.69		

FY21 Adjusted Direct Cost.

FY21 Adjusted Indirect Cost

Fixed Carry Forward calculated by comparing FY21 estimated (FY19 adjusted IDC) to FY20 actual.



2025 LEA INDIRECT COST

- We use the approved FY23 financial information to calculate the FY25 rate since the approved FY24 financial information is not available in time.
- **The FY23 Financials MUST BE APPROVED before submitting the FY25 IDC proposal.**
- LEAs are not required to develop an IDC proposal; however, if they do not, they are not allowed to recover IDC costs related to federal grants and contracts.
- A Non-Participation form is required from an LEA that chooses not to develop an IDC proposal.
- **An LEA must have an approved IDC rate to recover any IDC Costs for administration of federal grants.**
- An LEA may participate (receive an approved IDC rate) and choose not to recover any IDC.
- An LEA cannot charge more than their rate; however, they can choose to recover less.

2025 LEA INDIRECT COST

- The IDC proposals are due March 1, 2024.
- 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, 2022 – September 30, 2023.
- 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, Amy Henderson emails an approved copy to the Superintendent and the CSFO. Please keep this approved copy for your records. You will need it for future proposals.

INDIRECT COST PROPOSAL
Fiscal Year 2025**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 2023 approved financial statement to establish fixed indirect cost rates for Fiscal Year 2024 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 between the expenses incurred and the awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been claimed 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 2025:

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 #: _____

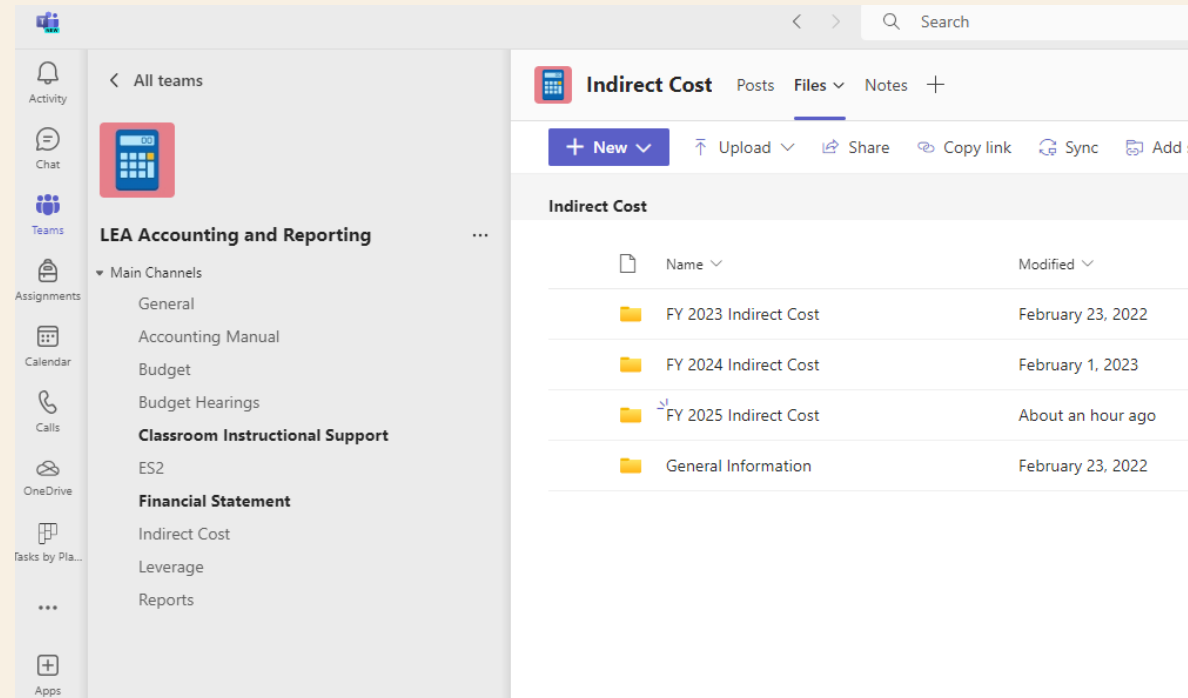
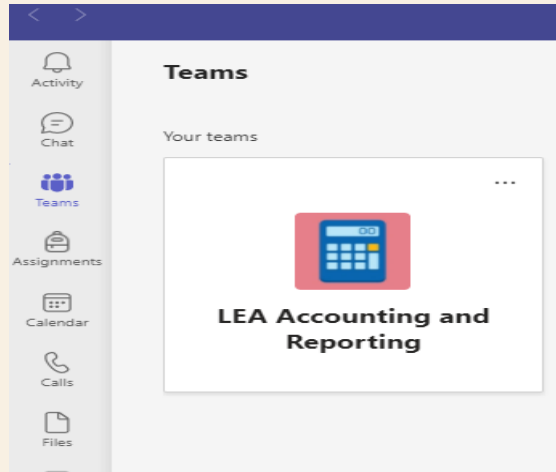
Fax #: _____

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.

2025 LEA INDIRECT COST

- The guidance, description, desk review, non-participation form are located on our Microsoft Teams application channel.
- LEA Accounting and Reporting > Indirect Cost > Files.
- Contact your Team Accountant for the link if you are not already connected.





2025 LEA INDIRECT COST

The FY2025 Indirect Cost Proposal uses information from the approved FY2023 and FY2024 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

- This 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, 2023

000-Sample LEA

000-Sample LEA	(A)	(B)	(C)	(D)	(E)	
Function of Expenditure Account Codes	Expenditures Excluded	Expenditures Not Allowed	Expenditures Indirect	Expenditures Direct	Total All Fund Expenditures	
Total Instructional Services (1000 - 1999)	\$472,541.45			\$9,071,706.34	\$9,544,247.79	
Total Other Instructional Support Services (2000 - 2299)	\$102,319.18			\$1,963,590.11	\$2,065,909.29	
Total School Administration (2300 - 2399)	\$11,412.70			\$991,226.68	\$1,002,639.38	
Operation & Maintenance Services (3000 - 3999)	\$448,465.47		\$1,125,471.85	\$366,544.71	\$1,940,482.03	
Auxiliary Services (4000 - 4999)	\$709,603.83			\$1,350,261.43	\$2,059,865.26	
Board of Education Services (6100 - 6199)	\$0.00			\$69,067.04	\$69,067.04	
Executive Administrative Services (6200 - 6299)	\$0.00			\$153,560.95	\$775,239.11	
Business Support Services (6300 - 6399)	\$83.67			\$15,722.63	\$258,263.66	
Information Services (6410)	\$0.00			\$0.00	\$0.00	
Data Processing Services (6420)	\$0.00			\$0.00	\$0.00	
Staff Services (6430)	\$0.00			\$0.00	\$0.00	
Printing, Publishing, & Duplicating Services (6450)	\$0.00			\$0.00	\$0.00	
Other Central Support Services (6490)	\$0.00			\$0.00	\$0.00	
Central Office Services (6500 - 6599)	\$0.00			\$181,826.46	\$0.00	\$181,826.46
Other General & Central Support Services (6900 - 6999)	\$109,269.70			\$0.00	\$0.00	\$109,269.70
Capital Outlay (7000 - 7999)	\$57,672.70				\$0.00	\$57,672.70
Debt Service - Long Term (8000 - 8999)	\$893,089.70				\$0.00	\$893,089.70
Other Expenditures (9000 - 9899)	\$106,443.05				\$486,727.20	\$593,170.25
Total Expenditures:	\$2,910,901.45			\$2,171,433.83	\$14,468,407.09	\$19,550,742.37
Other Fund Uses (9900 - 9999)	\$543,274.45					\$543,274.45
Total Expenditures and Other Fund Uses:	\$3,454,175.90			\$2,171,433.83	\$14,468,407.09	\$20,094,016.82

Utilities (Object Code 370-379) Shown as Indirect: **\$373,347.19**

Child Nutrition Utilities Paid Directly (Fund Source 5100-5199, Object Code 370-379): **\$48,903.57**

Indirect Cost Rate = Total (C) divided by Total (B) + Total (D) **15.01%**

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**

Expenditures Not Allowed identifies those expenditures in unrestricted IDC pool but not allowed in restricted IDC pool due to supplement/supplant stipulation.

**Restricted Indirect Cost Rate Data - Unadjusted
Actual Costs for Fiscal Year Ended September 30, 2023**

000-Sample LEA

	(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>
<u>Function of Expenditure Account Codes</u>					
Total Instructional Services (1000 - 1999)	\$472,541.45	\$0.00		\$9,071,706.34	\$9,544,247.79
Total Other Instructional Support Services (2000 - 2299)	\$102,319.18	\$0.00		\$1,963,590.11	\$2,065,909.29
Total School Administration (2300 - 2399)	\$11,412.70	\$0.00		\$991,226.68	\$1,002,639.38
Operation & Maintenance Services (3000 - 3999)	\$448,465.47	\$1,024,429.49		\$467,587.07	\$1,940,482.03
Auxiliary Services (4000 - 4999)	\$709,603.83			\$1,350,261.43	\$2,059,865.26
Board of Education Services (6100 - 6199)	\$0.00			\$69,067.04	\$69,067.04
Executive Administrative Services (6200 - 6299)	\$0.00	\$619,951.78		\$155,287.33	\$775,239.11
Business Support Services (6300 - 6399)	\$83.67	\$84,006.84	\$156,314.52	\$17,858.63	\$258,263.66
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	\$66,840.00	\$114,986.46	\$0.00	\$181,826.46
Other General & Central Support Services (6900 - 6999)	\$109,269.70		\$0.00	\$0.00	\$109,269.70
Capital Outlay (7000 - 7999)	\$57,672.70			\$0.00	\$57,672.70
Debt Service - Long Term (8000 - 8999)	\$893,089.70			\$0.00	\$893,089.70
Other Expenditures (9000 - 9899)	\$106,443.05			\$486,727.20	\$593,170.25
Total Expenditures:	\$2,910,901.45	\$1,795,228.11	\$271,300.98	\$14,573,311.83	\$19,550,742.37
Other Fund Uses (9900 - 9999)	\$543,274.45				\$543,274.45
Total Expenditures and Other Fund Uses:	\$3,454,175.90	\$1,795,228.11	\$271,300.98	\$14,573,311.83	\$20,094,016.82

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

1.66%

Unadjusted Restricted Indirect Cost Rate

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

<u>Notes</u>	
<u>(A) - Expenditures Excluded:</u>	
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
<u>(B) - Expenditures Not Allowed (costs which would constitute supplanting):</u>	
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
<u>(C) - Expenditures Indirect:</u>	
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
<u>(D) - Expenditures Direct:</u>	
(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.
<u>(E) - Total All Fund Expenditures:</u>	
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 -
 - FY2021 Unrestricted Indirect Cost Data - Unadjusted
 - FY2022 Unrestricted Indirect Cost Data - Unadjusted
 - FY2023 Unrestricted Indirect Cost Data - Unadjusted
 - FY2021 Restricted Indirect Cost Data - Unadjusted
 - FY2022 Restricted Indirect Cost Data - Unadjusted
 - FY2023 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 FY23 FINANCIAL
STATEMENTS ARE APPROVED
BY LEA ACCOUNTING!!

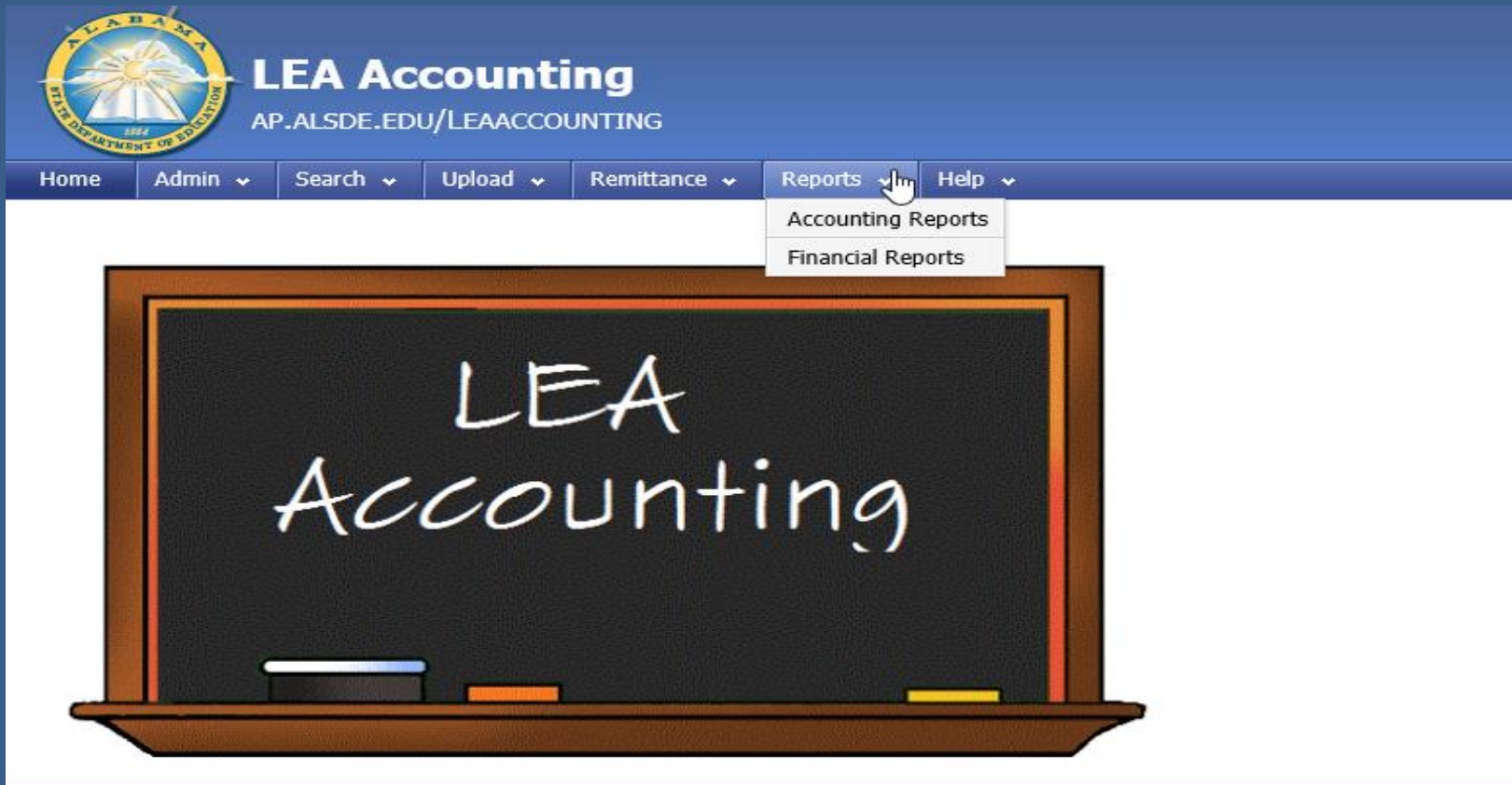


Locate the APPROVED FY23 and FY24 IDC Proposals.

- *Approved proposals are emailed to the LEA once approval signature is received. If you cannot locate the approved proposals, please contact your Team Accountant for an emailed copy.*

Pull the Indirect Cost Rate Data-Unrestricted and the Indirect Cost Rate Data-Restricted reports from ALSDE for FY23, FY22 and FY21.

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



The screen below will display when Accounting Reports is selected in AIM. These reports are found under Optional Reports.

The FY25 IDC proposal worksheet will be available on the Microsoft Teams channel along with other information regarding indirect cost.

Do Not Use a prior year worksheet.

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



- Enter the financial data from the Indirect Cost Rate report into the Trend Analysis-Unrestricted tab and Trend Analysis-Unrestricted Direct tab for FY23, FY22, FY21.

STATE OF ALABAMA DEPARTMENT OF EDUCATION LEA Financial System Unrestricted Indirect Cost Rate Data - Unadjusted Actual Costs for Fiscal Year Ended September 30, 2023						
000-Sample LEA	(A) Expenditures Excluded	(B) Expenditures Not Allowed	(C) Expenditures Indirect	(D) Expenditures Direct	(E) Total All Fund Expenditures	
Function of Expenditure Account Codes						
Total Instructional Services (1000 - 1999)	\$472,541.45			\$9,071,706.34	\$9,544,247.79	
Total Other Instructional Support Services (2000 - 2299)	\$102,319.18			\$1,963,590.11	\$2,065,909.29	
Total School Administration (2300 - 2399)	\$11,412.70			\$991,226.68	\$1,002,639.38	
Operation & Maintenance Services (3000 - 3999)	\$448,465.47		\$1,125,471.85	\$366,544.71	\$1,940,482.03	
Auxiliary Services (4000 - 4999)	\$709,603.83			\$1,350,261.43	\$2,059,865.26	
Board of Education Services (6100 - 6199)	\$0.00			\$69,067.04	\$69,067.04	
Executive Administrative Services (6200 - 6299)	\$0.00			\$621,678.16	\$153,560.95	\$775,239.11
Business Support Services (6300 - 6399)	\$83.67			\$242,457.36	\$15,722.63	\$258,263.66
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			\$181,826.46	\$0.00	\$181,826.46
Other General & Central Support Services (6900 - 6999)	\$109,269.70			\$0.00	\$0.00	\$109,269.70
Capital Outlay (7000 - 7999)	\$57,672.70				\$0.00	\$57,672.70
Debt Service - Long Term (8000 - 8999)	\$893,089.70				\$0.00	\$893,089.70
Other Expenditures (9000 - 9899)	\$106,443.05				\$486,727.20	\$593,170.25
Total Expenditures:	\$2,910,901.45			\$2,171,433.83	\$14,468,407.09	\$19,550,742.37
Other Fund Uses (9900 - 9999)	\$543,274.45					\$543,274.45
Total Expenditures and Other Fund Uses:	\$3,454,175.90			\$2,171,433.83	\$14,468,407.09	\$20,094,016.82
Utilities (Object Code 370-379) Shown as Indirect:			\$373,347.19			
Child Nutrition Utilities Paid Directly (Fund Source 5100-5199, Object Code 370-379):			\$48,903.57			
Indirect Cost Rate = Total (C) divided by Total (B) + Total (D)			15.01%			

20

Alabama State Department of Education
Trend Analysis - Unrestricted Unadjusted Indirect
Fiscal Year Ended 9/30/2023 for FY2025 Indirect Cost Rate

	(1)	(2)	(3)	(4)	(5)	(6)
	FY2021 INDIRECT	FY2022 INDIRECT	FY2023 INDIRECT	FY2022 to FY2023		FY 20xx % TO BASE
Function of Expenditure Account Code	COSTS	COSTS	COSTS	\$ 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)	1,042,451.01	1,156,851.34	1,125,471.85	\$ (31,379)	-2.7%	7.8%
Auxiliary Services (4000 - 4999)	-	-	-	\$ -	#DIV/0!	0.0%
Board of Education Services (6100 - 6199)	-	-	-	\$ -	#DIV/0!	0.0%
Executive Administrative Services (6200 - 6299)	474,311.34	606,034.29	621,678.16	\$ 15,644	2.6%	4.3%
Business Support Services (6300 - 6399)	267,273.43	233,435.38	242,457.36	\$ 2,961	1.2%	1.7%
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)	-	16.39	-	\$ (17)	-100.0%	0.0%
Central Office Services (6500 - 6599)	179,112.35	238,714.81	181,826.46	\$ (56,888)	-23.8%	1.3%
Other General & Central Support Services (6900 - 6999)	10,072.37	2,364.24	-	\$ (2,964)	-100.0%	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:	1,973,227.16	2,244,077.65	2,171,433.83			
Other Fund Uses (9900 - 9999)	-	-	-	\$ -	#DIV/0!	0.0%
Total Expenditures and Other Fund Uses:	1,973,227.16	2,244,077.65	2,171,433.83			
Carryforward	229,356	(232,755)	(255,566)	(22,811)	9.8%	-1.8%
						13.2%
TOTAL INDIRECT COSTS	\$ 2,202,583	\$ 2,011,323	\$ 1,915,868	\$ (95,455)	-4.75%	
TOTAL DIRECT COSTS	\$ 12,881,761	\$ 13,405,972	\$ 14,468,407	\$ 1,062,435	7.93%	
INDIRECT COST RATE	17.10%	15.00%	13.24%		-1.76%	

Alabama State Department of Education
Trend Analysis - Unrestricted Unadjusted Direct
Fiscal Year Ended 9/30/2023 for FY2025 Indirect Cost Rate



	(1)	(2)	(3)	(4)	(5)	(6)
	FY2021 DIRECT	FY2022 DIRECT	FY2023 DIRECT	FY2022 to FY2023		FY 20xx % TO BASE
Function of Expenditure Account Code	COSTS	COSTS	COSTS	\$ VARIANCE (3-2)	% VARIANCE (4 / 2)	
Total Instructional Services (1000 - 1999)	8,094,836.46	8,587,521.97	9,071,706.34	\$ 484,184	5.6%	62.7%
Total Other Instructional Support Services (2000 - 2299)	1,857,412.45	1,882,162.06	1,963,590.11	81,428	4.3%	13.6%
Total School Administration (2300 - 2399)	963,027.34	951,870.51	931,226.68	39,356	4.1%	6.9%
Operation & Maintenance Services (3000 - 3999)	101,186.66	88,980.61	366,544.71	277,564	311.9%	2.5%
Auxiliary Services (4000 - 4999)	559,094.24	1,224,634.43	1,350,261.43	125,567	10.3%	9.3%
Board of Education Services (6100 - 6199)	62,880.86	70,668.15	69,067.04	(1,601)	-2.3%	0.5%
Executive Administrative Services (6200 - 6299)	169,457.54	142,816.98	153,560.95	10,744	7.5%	1.1%
Business Support Services (6300 - 6399)	14,553.66	13,839.00	15,722.63	1,884	13.6%	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)	-	-	-	-	#DIV/0!	0.0%
Other General & Central Support Services (6900 - 6999)	-	-	-	-	#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)	1,059,305.95	443,418.08	486,727.20	43,309	9.8%	3.4%
Total Expenditures:	12,881,761.16	13,405,971.79	14,468,407.09			
Other Fund Uses (9900 - 9999)	-	-	-	-	#DIV/0!	0.0%
Total Expenditures and Other Fund Uses:	12,881,761.16	13,405,971.79	14,468,407.09			

- 22

	FY2021	FY2022	FY2023
	INDIRECT	INDIRECT	INDIRECT
Code	COSTS	COSTS	COSTS
	-	-	-
es (2000 - 2299)	-	-	-
	-	-	-
- 3999)	1,042,451.01	1,156,851.34	1,125,471.85
	-	-	-
	-	-	-
- 6299)	474,311.34	606,034.29	621,678.16
	267,279.49	239,495.98	242,457.36
	-	-	-
	-	-	-
	-	-	-
es (6450)	-	-	-
	-	16.99	-
	179,112.35	238,714.81	181,826.46
s (6900 - 6999)	10,072.97	2,964.24	-
	-	-	-
	-	-	-
	-	-	-
	1,973,227.16	2,244,077.65	2,171,433.83
	-	-	-
	1,973,227.16	2,244,077.65	2,171,433.83
Carryforward	229,356	(232,755)	(255,566)



11



23

Use the Approved FY23 IDC Proposal to enter the yellow cells 1-5

Alabama State Department of Education			
Office of LEA Support-LEA Accounting			
INDIRECT COST CALCULATION			
UNRESTRICTED RATE - FIXED RATE WITH CARRY FORWARD			
Fiscal Year 2025			
	Fiscal Year 2021:		Fiscal Year 2022:
FIXED RATE AS NEGOTIATED:			
(B/A) - Computed as follows:		18.78%	
Direct Costs: (A)		12,347,009.18 (1)	
Indirect Cost Pool:			
Indirect Costs	2,089,650.79 (2)		1,940,431
Fixed-Carry Forward	229,356.48 (3)		(255,566)
Total Pool: (B)		<u>2,319,007.27</u>	
ACTUAL COSTS NEGOTIATED:			
Actual Direct Costs:		12,914,557.01 (4)	
Actual Indirect Costs	1,940,431.31 (5)		2,171,433
Fixed-Carry Forward	229,356.48		(255,566)
Total Pool		<u>2,169,787.79</u>	
CARRY-FORWARD COMPUTATION:			
(Indirect Eligible for Recovery)			
Actual Direct Costs:	12,914,557.01		14,468,407
Fixed Rate x Actual Direct:	18.78%		13.1%
Equals Indirect Costs Applied		<u>(2,425,353.81)</u>	
UNDER/(OVER) RECOVERY-CARRY FORWARD TO SUBSEQUENT YEAR:			
(Actual Indirect Cost less Indirect Costs Applied)			(255,566.02)

INDIRECT COST CALCULATION			
UNRESTRICTED RATE - FIXED RATE WITH CARRY FORWARD			
Fiscal Year 2023			
	Fiscal Year 2019:		Fiscal Year 2021:
FIXED RATE AS NEGOTIATED:			
(B/A) - Computed as follows:	15.20%		18.78%
Direct Costs: (A)	<u>12,371,633.42</u> (1)		<u>12,347,009.18</u>
Indirect Cost Pool:			
Indirect Costs	1,864,011.06 (2)		2,089,650.79
Fixed-Carry Forward	<u>16,451.09</u> (3)		229,356.48 (7)
Total Pool: (B)	<u>1,880,462.15</u>		<u>2,319,007.27</u>
ACTUAL COSTS NEGOTIATED:			
Actual Direct Costs:	<u>12,347,009.18</u> (4)		<u>12,914,557.01</u> (6)
Actual Indirect Costs	2,089,650.79 (5)		1,940,431.31 (6)
Fixed-Carry Forward	<u>16,451.09</u>		<u>229,356.48</u>
Total Pool	<u>2,106,101.88</u>		<u>2,169,787.79</u>
CARRY-FORWARD COMPUTATION:			
(Indirect Eligible for Recovery)			
Actual Direct Costs:	12,347,009.18		12,914,557.01
Fixed Rate x Actual Direct:	<u>15.20%</u>		<u>18.78%</u>
Equals Indirect Costs Applied	<u>(1,876,745.40)</u>		<u>(2,425,353.81)</u>
UNDER/(OVER) RECOVERY-CARRY FORWARD TO SUBSEQUENT YEAR:			
(Actual Indirect Cost less Indirect Costs Applied)			
	<u>229,356.48</u>		<u>(255,566.01)</u>

Complete the CNP Calculation tab if applicable.

INDIRECT COST CALCULATION CNP RATE - FIXED RATE WITH CARRY FORWARD Fiscal Year 2025			
	Fiscal Year 2021:		
FIXED RATE AS NEGOTIATED:			
(B/A) - Computed as follows:		16.25%	
Direct Costs: (A)		12,347,009.18 (1)	
Indirect Cost Pool:			
Indirect Costs	1,740,839.55 (2)		1,596,494.93
Fixed-Carry Forward	266,113.08 (3)		(236,007.50)
Total Pool: (B)		2,006,952.63	
ACTUAL COSTS NEGOTIATED:			
Actual Direct Costs:		12,914,557.01 (4)	
Actual Indirect Costs	1,596,494.93 (5)		1,740,839.55
Fixed-Carry Forward	266,113.08		(236,007.50)
Total Pool		1,862,608.01	
CARRY-FORWARD COMPUTATION: (Indirect Eligible for Recovery)			
Actual Direct Costs:	12,914,557.01		14,470,000.00
Fixed Rate x Actual Direct:	16.25%		
Equals Indirect Costs Applied		(2,098,615.51)	
UNDER/(OVER) RECOVERY-CARRY FORWARD TO SUBSEQUENT YEAR: (Actual Indirect Cost less Indirect Costs Applied)			(236,007.50)

INDIRECT COST CALCULATION CNP RATE - FIXED RATE WITH CARRY FORWARD Fiscal Year 2023			
	Fiscal Year 2019:	Fiscal Year 2021:	
FIXED RATE AS NEGOTIATED:			
(B/A) - Computed as follows:		16.25%	
Direct Costs: (A)		12,371,633.42 (1)	12,347,009.18
Indirect Cost Pool:			
Indirect Costs	1,477,383.63 (2)		1,740,839.55
Fixed-Carry Forward	36,547.45 (3)		266,113.08 (7)
Total Pool: (B)	1,513,931.08		2,006,952.63
ACTUAL COSTS NEGOTIATED:			
Actual Direct Costs:		12,347,009.18 (4)	12,914,557.01
Actual Indirect Costs	1,740,839.55 (5)		1,596,494.93 (6)
Fixed-Carry Forward	36,547.45		266,113.08
Total Pool	1,777,387.00		1,862,608.01
CARRY-FORWARD COMPUTATION: (Indirect Eligible for Recovery)			
Actual Direct Costs:	12,347,009.18		12,914,557.01
Fixed Rate x Actual Direct:	12.24%		16.25%
Equals Indirect Costs Applied	(1,511,273.92)		(2,098,615.51)
UNDER/(OVER) RECOVERY-CARRY FORWARD TO SUBSEQUENT YEAR: (Actual Indirect Cost less Indirect Costs Applied)			
	266,113.08		(236,007.51)

Use the Restricted Indirect Cost Rate Data-Unadjusted reports and prior year proposals to complete the Trend Pages for Restricted.

Sample LEA CLB 000

**Alabama State Department of Education
Trend Analysis - Restricted Unadjusted Indirect
Fiscal Year Ended 9/30/2023 for FY2025 Indirect Cost Rate**

	(1)	(2)	(3)	(4)	(5)	(6)
	FY2021 INDIRECT COSTS	FY2022 INDIRECT COSTS	FY2023 INDIRECT COSTS	FY2022 to FY2023 \$ VARIANCE (3-2)	% VARIANCE (4 / 2)	FY 20xx % TO BASE
<u>Function of Expenditure Account Code</u>						
Total Instructional Services (1000 - 1999)				#VALUE!	#VALUE!	#VALUE!
Total Other Instructional Support Services (2000 - 2299)				#VALUE!	#VALUE!	#VALUE!
Total School Administration (2300 - 2399)				#VALUE!	#VALUE!	#VALUE!
Operation & Maintenance Services (3000 - 3999)				#VALUE!	#VALUE!	#VALUE!
Auxiliary Services (4000 - 4999)				#VALUE!	#VALUE!	#VALUE!
Board of Education Services (6100 - 6199)				#VALUE!	#VALUE!	#VALUE!
Executive Administrative Services (6200 - 6299)				#VALUE!	#VALUE!	#VALUE!
Business Support Services (6300 - 6399)	195,118.47	151,677.83	156,314.52	4,637	3.1%	1.0%
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)	-	16.39	-	(17)	-100.0%	0.0%
Central Office Services (6500 - 6599)	113,370.33	177,748.81	114,386.46	(62,762)	-35.3%	0.7%
Other General & Central Support Services (6900 - 6999)	10,072.37	2,364.24	-	(2,964)	-100.0%	0.0%
Capital Outlay (7000 - 7999)				#VALUE!	#VALUE!	#VALUE!
Debt Service - Long Term (8000 - 8999)				#VALUE!	#VALUE!	#VALUE!
Other Expenditures (9000 - 9899)				#VALUE!	#VALUE!	#VALUE!
Total Expenditures:	318,561.77	332,407.93	271,300.98			
Other Fund Uses (9900 - 9999)	-	-	-	-	#DIV/0!	0.0%
Total Expenditures and Other Fund Uses:	318,561.77	332,407.93	271,300.98			
Carryforward	24,515	(66,735)	(118,165)	(51,430)	77.1%	-0.7%
						#VALUE!

Alabama State Department of Education
Trend Analysis - Restricted Unadjusted Direct
Fiscal Year Ended 9/30/2023 for FY2025 Indirect Cost Rate

	(1)			(2)			(3)			(4)	(5)	(6)
	FY2021 DIRECT COSTS			FY2022 DIRECT COSTS			FY2023 DIRECT COSTS			FY2022 to FY2023		FY 20xx % TO BASE
Function of Expenditure Account Code	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)	\$ -	\$ 8,094,836.46	\$ 8,094,836.46	\$ -	\$ 8,587,521.97	\$ 8,587,521.97	\$ -	\$ 9,071,706.34	\$ 9,071,706.34	\$ 484,184	5.6%	55.4%
Total Other Instructional Support Services (2000 - 2299)	\$ -	\$ 1,857,412.45	\$ 1,857,412.45	\$ -	\$ 1,882,162.06	\$ 1,882,162.06	\$ -	\$ 1,963,590.11	\$ 1,963,590.11	\$ 81,428	4.3%	12.0%
Total School Administration (2300 - 2399)	\$ -	\$ 963,027.34	\$ 963,027.34	\$ -	\$ 951,870.51	\$ 951,870.51	\$ -	\$ 991,226.68	\$ 991,226.68	\$ 39,356	4.1%	6.1%
Operation & Maintenance Services (3000 - 3999)	\$ 970,939.34	\$ 172,698.33	\$ 1,143,637.67	\$ 1,069,700.83	\$ 176,131.12	\$ 1,245,831.95	\$ 1,024,429.49	\$ 467,587.07	\$ 1,492,016.56	\$ 246,185	19.8%	9.1%
Auxiliary Services (4000 - 4999)	\$ -	\$ 559,094.24	\$ 559,094.24	\$ -	\$ 1,224,694.43	\$ 1,224,694.43	\$ -	\$ 1,350,261.43	\$ 1,350,261.43	\$ 125,567	10.3%	8.2%
Board of Education Services (6100 - 6199)	\$ -	\$ 62,880.86	\$ 62,880.86	\$ -	\$ 70,668.15	\$ 70,668.15	\$ -	\$ 69,067.04	\$ 69,067.04	\$ (1,601)	-2.3%	0.4%
Executive Administrative Services (6200 - 6299)	\$ 466,028.96	\$ 177,739.92	\$ 643,768.88	\$ 553,782.65	\$ 195,068.62	\$ 748,851.27	\$ 619,951.78	\$ 155,287.33	\$ 775,239.11	\$ 26,388	3.5%	4.7%
Business Support Services (6300 - 6399)	\$ 70,540.02	\$ 16,180.66	\$ 86,720.68	\$ 77,025.81	\$ 24,631.28	\$ 101,657.09	\$ 84,006.84	\$ 17,858.63	\$ 101,865.47	\$ 208	0.2%	0.6%
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)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	0.0%
Central Office Services (6500 - 6599)	\$ 61,368.00	\$ 4,374.02	\$ 65,742.02	\$ 60,966.00	\$ -	\$ 60,966.00	\$ 66,840.00	\$ -	\$ 66,840.00	\$ 5,874	9.6%	0.4%
Other General & Central Support Services (6900 - 6999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#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)	\$ -	\$ 1,059,305.95	\$ 1,059,305.95	\$ -	\$ 443,418.08	\$ 443,418.08	\$ -	\$ 486,727.20	\$ 486,727.20	\$ 43,309	9.8%	3.0%
Total Expenditures:	\$ 1,568,876.32	\$ 12,967,550.23	\$ 14,536,426.55	\$ 1,761,475.29	\$ 13,556,166.22	\$ 15,317,641.51	\$ 1,795,228.11	\$ 14,573,311.83	\$ 16,368,539.94			
Other Fund Uses (9900 - 9999)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	#DIV/0!	0.0%
Total Expenditures and Other Fund Uses:	\$ 1,568,876.32	\$ 12,967,550.23	\$ 14,536,426.55	\$ 1,761,475.29	\$ 13,556,166.22	\$ 15,317,641.51	\$ 1,795,228.11	\$ 14,573,311.83	\$ 16,368,539.94			
TOTAL DIRECT COSTS			\$ 14,536,426.55			\$ 15,317,641.51			\$ 16,368,539.94	\$ 1,832,898.43	11.9%	100.0%

	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 09/30/2023	\$ 3,454,175.90	\$ 1,795,228.11	\$ 271,300.98	\$ 14,573,311.83	\$ 20,094,016.82
Adjustments (with Explanation including fund type, account code, object and fund source) to Pools and Base:					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
					\$ -
Adjusted Pool and Base Amounts	\$ 3,454,175.90	\$ 1,795,228.11	\$ 271,300.98	\$ 14,573,311.83	\$ 20,094,016.82

INDIRECT COST CALCULATION
RESTRICTED RATE - FIXED RATE WITH CARRY FORWARD
Fiscal Year 2025

	<u>Fiscal Year 2021:</u>		<u>Fiscal Year 2023:</u>		<u>Fiscal Year 2025:</u>	
FIXED RATE AS NEGOTIATED:						
(B/A) - Computed as follows:		2.79%		1.00%		1.59%
Direct Costs (<i>direct plus disallowed</i>): (A)		14,069,166.79 (1)		14,590,590.91		16,368,539.94
Indirect Cost Pool:						
Indirect Costs	367,493.18 (2)		264,397.41		271,300.98	
Fixed-Carry Forward	24,515.35 (3)		(118,164.73) (7)		(10,549.15)	
Total Pool: (B)		392,008.53		146,232.68		260,751.83
ACTUAL COSTS NEGOTIATED:						
Actual Direct Costs (<i>direct plus disallowed</i>):		14,590,590.91 (4)		16,368,539.94 (6)		
Actual Indirect Costs	264,397.41 (5)		271,300.98 (6)			
Fixed-Carry Forward	24,515.35		(118,164.73)			
Total Pool		288,912.76		153,136.25		
CARRY-FORWARD COMPUTATION: (Indirect Eligible for Recovery)						
Actual Direct Costs:	14,590,590.91		16,368,539.94			
Fixed Rate x Actual Direct:	2.79%		1.00%			
Equals Indirect Costs Applied		(407,077.49)		(163,685.40)		
UNDER/(OVER) RECOVERY-CARRY FORWARD TO SUBSEQUENT YEAR: (Actual Indirect Cost less Indirect Costs Applied)		(118,164.73)		(10,549.15)		

NOTE (1): ENTER DATA FROM FY2023 IDC APPLICATION, PAGE 10, FY2021 COLUMN, "TOTAL DIRECT COSTS"

NOTE (2): ENTER DATA FROM FY2023 IDC APPLICATION, PAGE 10, FY2021 COLUMN, INDIRECT COST POOL, "TOTAL INDIRECT COSTS"

NOTE (3): ENTER DATA FROM FY2023 IDC APPLICATION, PAGE 10, FY2021 COLUMN, INDIRECT COST POOL, "FIXED-CARRY FORWARD"

NOTE (4): ENTER DATA FROM FY2023 IDC APPLICATION, PAGE 10, FY2021 COLUMN, "ACTUAL DIRECT COSTS"

INDIRECT COST ADJUSTMENTS

PAY ATTENTION TO CODING

Unrestricted

Restricted

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

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



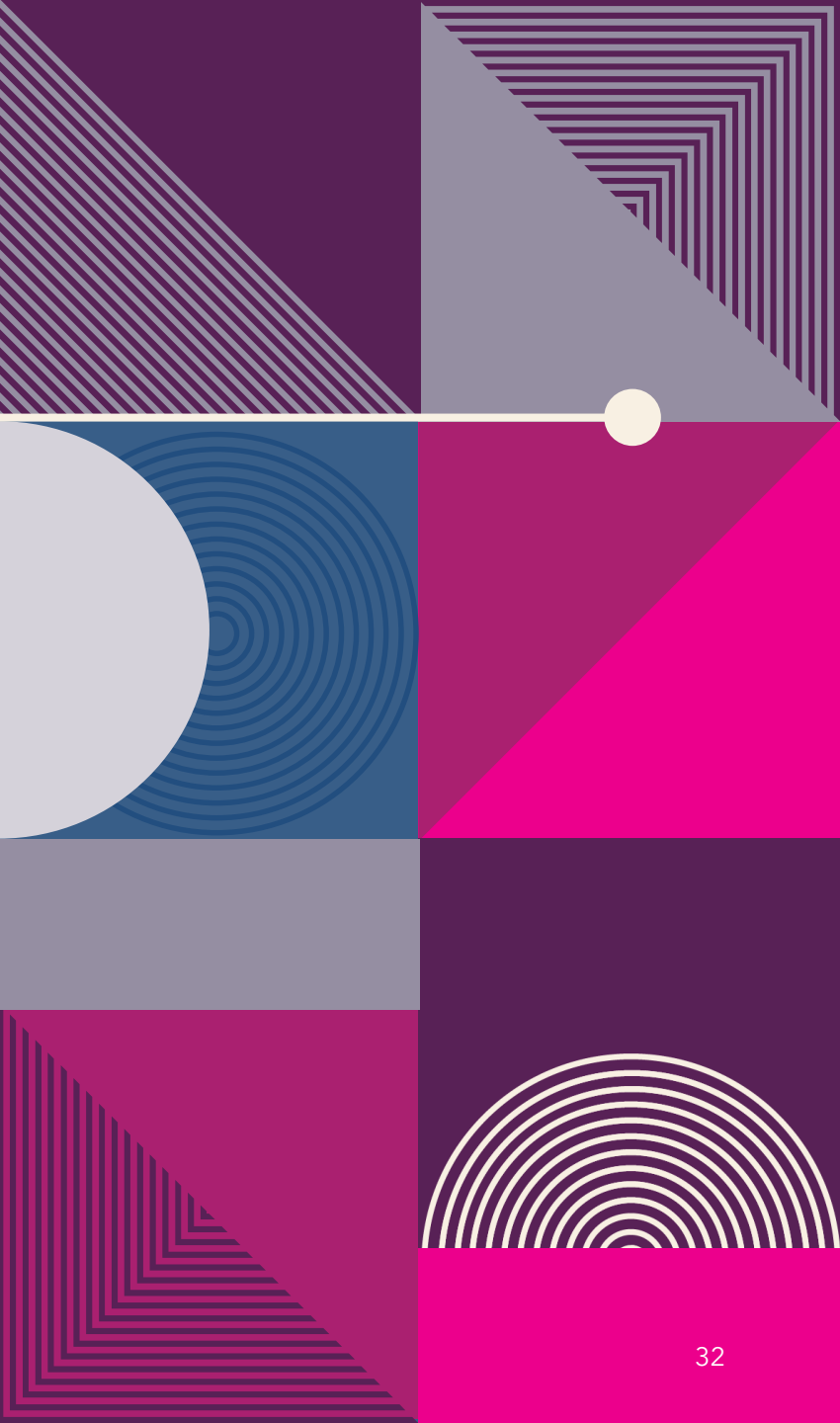
INDIRECT COST COMMON ADJUSTMENTS

Audit Fees-Should use object code 323

- If 100% paid from local-Indirect
- If split between local and federal funds-Direct (local portion moved to direct column)
- Verify function code and object code to determine if adjustment is needed

Legal Fees-Should use object code 325-Adjustments depend on the type of legal expenditure paid

- All legal fees coded to object code 325 pull to Direct other than those paid from functions 7XXX, 8XXX and 9XXX or fund sources 7XXX.
- Legal fees using a different object code may need to be adjusted
- Retainers-Indirect
- Employee accused and found of wrongdoing-Excluded
- Administering Federal Programs not coded to federal funds-Indirect. This means there was no fault found and no settlement.
- Cases with the Federal Government and LEA-Direct
- Capital outlay related-Excluded
- Related to a board member-Direct
- Judgements, Settlements, Arbitrators, Desegregation related-Excluded
- Debt Service, fines, penalties, elections-excluded
- Employee matters are situational and depend on the specific situation. Please discuss with your Team Accountant



Advertising fees -Should use object code 363

- Ads for self promotion-Direct
- Ads to hire bus drivers-Indirect
- Ads for a surplus sale-Indirect
- Ads related to administering federal programs that are not related to a lawsuit and not paid from federal funds can be indirect.
- NOTE: Usually not material adjustments and do not affect the rates.



Flexed Expenditures (Fund 14)

- Look at the function code to determine where the function code would pull to if paid from Fund 11.
- Utilities paid from Fund 14 and a 3XXX Function Code should be moved to indirect on the Unrestricted side page 5
- Expenditures paid in fund 14 and coded to the 6300-6990 range function code can be adjusted on both the unrestricted and the restricted pages.
- Expenditures coded to function codes 6200-6299 can be adjusted to indirect on the Unrestricted page only.



STATE SUPPORTED FACILITIES (FLOW THROUGH)

- State Supported Facilities funded from Foundation should be excluded unless the LEA handles the administrative duties.
- HIPPY Flow through coded to special use 0054 should be excluded.

MISCELLANEOUS

- CSFO benefits should be moved to Not Allowed on the Restricted, page 9, Unless the salary is coded to the 62XX function code range. If coded to the 62XX range the reports automatically pull to Not Allowed.
- If the CSFO salary is NOT coded to object 116, this needs to be adjusted to Not Allowed on the Restricted, page 9.
- Compensation for Unused Leave, object 195, is pulled to the Direct column on the Restricted page. You will need to adjust for the benefits if the benefits are NOT pulled into the Direct column.



MISCELLANEOUS

- Fines and Penalties not coded to object 961 need to be adjusted to Excluded on Unrestricted and Restricted.
- Salaries split with federal funds should be Direct. Ex. Bookkeeper paid .50 from Federal and .50 from Local; an adjustment is needed for the Local salary and benefits portion.
- Harris Maintenance Agreement is Indirect.
- PowerSchool is considered Direct.
- Bonuses to all employees, if not split like the actual salary, are Direct.
- Bond Issuance Costs should be excluded if not automatically pulled to Excluded due to coding.
- Extraordinary Events are excluded-Fire, hurricane, tornadoes, major flooding. This is not for wind damage or routine type damage.
- Consulting firm fees paid for CSFO, Payroll, etc. should be adjusted to Not Allowed on the Restricted 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

$$\begin{aligned} 600,000 - 1,300 &= 598,700 \\ 598,700 / 1.0415 &= 574,843.98 \\ 574,843.98 \times 4.15\% &= 23,856.02 \text{ (allowable budgeted indirect cost)} \end{aligned}$$

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

$$\begin{aligned} 530,564.54 - 1,000 &= 529,564.54 \\ 529,564.54 \times 4.15\% &= 21,976.93 \text{ (earned indirect cost)} \end{aligned}$$

2025 INDIRECT COST

THANK YOU

Rachel Bostic
LEA Accounting
(334) 694-4617

