



# Requesting an Indirect Cost Rate with the Indirect Cost Rate Proposal

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DIVISION OF  
FEDERAL FISCAL COMPLIANCE  
& REPORTING



# Topics

- ▶ Cognizant agency
- ▶ Indirect cost rates
  - restricted rates
  - unrestricted rates
  - requesting rates with the ICRP
- ▶ Classification of costs
- ▶ Indirect cost rate calculation
- ▶ Indirect cost rate proposal
  - 7 tabs in the Excel workbook
  - reconciling with statements in the district's annual financial report (AFR)
  - deadlines to submit proposal
- submitting the proposal
- ▶ Requesting an extension of indirect cost rates
  - one-time extension form
  - deadlines to submit form
  - submitting the form
  - one-time extension notification
- ▶ Contact and resources





# Cognizant Agency

- ▶ School districts request and receive indirect cost rates from their “cognizant agency for indirect costs”
- ▶ TEA is the “cognizant agency for indirect costs” for local educational agencies (school districts, open-enrollment charter schools, and education service centers)





# Restricted and Unrestricted Indirect Cost Rates

- ▶ TEA issues restricted and unrestricted indirect cost rates
- ▶ The ICR rate used depends on if the supplement, not supplant provision exists for an individual grant program
  - Restricted ICR – for grants subject to the supplement, not supplant requirement
  - Unrestricted ICR – for grants *not subject* to supplement, not supplant requirement





# Requesting Indirect Cost Rates with the ICRP

- ▶ School districts submit a completed indirect cost rate proposal (ICRP) to receive current negotiated indirect cost rates.
- ▶ The ICRP consists of three documents:
  1. ICRP Excel Workbook
  2. Certificate of Indirect Costs
  3. School District Organizational Chart





# Requesting Indirect Cost Rates with the ICRP

- ▶ Provide information and data in ICRP excel workbook to calculate indirect cost rates by:
  - Classifying *actual audited* costs into the excluded costs, unallowable/direct costs, or indirect costs columns
  - Reporting information for the restricted rate adjustments related to the superintendent and chief executive officers (and executive assistants/administrative assistants/secretaries immediately supporting these positions)
  - Completing the support schedules related to excluded costs





# Classification of Costs

Excluded	Unallowable	Direct	Indirect
Debt Service (65xx)	Fines/Penalties	Salaries to Programs	District-wide administration (general management costs)
Capital Outlay (66xx)	Contingencies	Supplies for Programs	District-wide facilities and maintenance costs
Food and Milk Purchases (6341)	Bad Debt	Travel expenses for Programs	Payroll processing
TRS on behalf (6144)	Entertainment	Curriculum Development	Personnel/Human Resources
Medicaid Part D (6144)	Donations	Pupil Services	Data Processing
Subrecipient Items: <ul style="list-style-type: none"><li>• Subgrants &gt;\$25K</li><li>• Payment to SSA Fiscal Agents</li><li>• Pass-Through Funds</li></ul>	Alcoholic Beverages	Library Services	Procurement
	Governance (School Board – Org code 702 and Tax Office – Org code 703)	Instructional Services	Salaries and fixed costs of employees related to indirect (facilities and administrative) functions
Modified Total Direct Cost Base			Indirect Cost Pool

*This list is not inclusive and only provides examples within each cost classification*



# Indirect Cost Rate Calculation

## ► Calculation:

$$\frac{\text{Indirect Cost Pool (all indirect costs)}}{\text{Modified Total Direct Cost (MTDC) Base (all direct \& unallowable costs)}} = \text{Preliminary Indirect Cost Rate}$$

$$\text{Preliminary Indirect Cost Rate} \times 95\% \text{ (Discounting Factor of 5\% applied)} \\ = \text{Final Indirect Cost Rate}$$

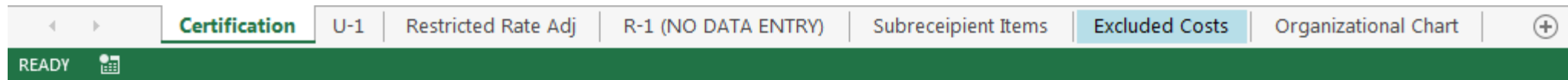
## ► Order of calculation:

1. Calculate unrestricted indirect cost rate
2. Adjust indirect cost pool and MTDC base
3. Calculate restricted indirect cost rate



# ICRP Excel Workbook Tabs

- ▶ ICRP excel workbook has seven tabs labeled and listed in the following order:
  - Certification
  - U-1
  - Restricted Rate Adj
  - R-1 (NO DATA ENTRY)
  - Subrecipient Items
  - Excluded Costs
  - Organizational Chart



# ICRP Excel Workbook - Certification

- ▶ One of the three documents required for a complete Indirect Cost Rate Proposal

School District Indirect Cost Rate Proposal School Year 2016-2017 (Fiscal Year 2017) Certificate of Indirect Costs <b>Anywhere ISD</b>													
<p>This is to certify that I have reviewed the indirect cost rate proposal submitted herewith and that to the best of my knowledge and belief:</p> <ol style="list-style-type: none"><li>1. All costs included in this proposal to establish indirect cost rates are allowable in accordance with the requirements of the federal award(s) to which they apply and the provisions of Title 2 of the Code of Federal Regulations (2 CFR) Part 200 - Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards - Appendix VII to Part 200—States and Local Government and Indian Tribe Indirect Cost Proposals. Unallowable costs have been adjusted for in allocating costs as indicated in the indirect cost proposal and in accordance with my school district's accounting or cost policies.</li><li>2. All costs included in this proposal are properly allocable to federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been classified as indirect costs have not been classified as direct costs. Similar types of costs have been classified consistently and the federal government will be notified of any accounting changes that would affect the predetermined rate.</li><li>3. As per 2 CFR §200.333 Retention requirements for records - All records and documentation supporting the indirect cost allocation plan will be retained for a period of three years after the last day of the fiscal year (school year) to which the proposal applies or until audited, whichever occurs sooner.</li><li>4. My LEA's accounting records are maintained in accordance with Module 1, Financial Accounting and Reporting, of TEA's Financial Accountability System Resource Guide, and I have included all costs identified as governmental funds and food service enterprise funds, if applicable.</li></ol>													
<p>I declare that the foregoing is true and correct to the best of my knowledge.</p> <table border="0"><tr><td>Name of School District:</td><td>Anywhere ISD</td></tr><tr><td>County District Number:</td><td>123456</td></tr><tr><td>Name of Official:</td><td>John Johnson</td></tr><tr><td>Title:</td><td>Chief Financial Officer</td></tr><tr><td>Signature:</td><td></td></tr><tr><td>Date of Execution:</td><td>12/5/2015</td></tr></table>		Name of School District:	Anywhere ISD	County District Number:	123456	Name of Official:	John Johnson	Title:	Chief Financial Officer	Signature:		Date of Execution:	12/5/2015
Name of School District:	Anywhere ISD												
County District Number:	123456												
Name of Official:	John Johnson												
Title:	Chief Financial Officer												
Signature:													
Date of Execution:	12/5/2015												

# ICRP Excel Workbook – U-1

- ▶ Classify actual costs
  - Excluded costs
  - Direct/Unallowable costs
  - Indirect costs

					Do Not Duplicate Costs				
					Total Costs	Excluded Costs	Modified Total Direct Cost (MTDC) Base	Indirect Cost Pool	
							Direct Costs/ Unallowable Costs (must include governance costs)	Indirect Costs (must include indirect salaries and indirect fixed costs of superintendent & CEOs)	
*NOTE: Do not duplicate costs									
FUNC ORG PIC OBJ DESCRIPTION									
Leadership	Instructional and School Leadership								
	0021	All	All	All	Instructional Leadership	\$ 14,705,216	\$ 471,177	\$ 13,430,395	\$ 803,644
	0023	All	All	All	School Leadership	\$ 44,062,474	\$ 1,807,622	\$ 42,254,852	\$ -
General Administration									
	0041	All	All	611X	Payroll Costs: Teachers and Other Professional Personnel	\$ 6,094,903	\$ -	\$ 204,474	\$ 5,890,429
	0041	All	All	612X	Payroll Costs: Support Personnel	\$ 2,685,713	\$ -	\$ 245,399	\$ 2,440,314
	0041	All	All	613X	Employee Allowances	\$ 87,607	\$ -	\$ -	\$ 87,607
	0041	All	All	614X	Employee Benefits (Fixed Costs)	\$ 1,208,861	\$ 442,055	\$ 8,045	\$ 758,761
	Student Support Services								
	0031	All	All	All	Guidance, Counseling and Evaluation Services	\$ 36,563,809	\$ 1,275,339	\$ 35,288,470	\$ -
	0032	All	All	All	Social Work Services	\$ 3,845,891	\$ 127,027	\$ 3,718,864	\$ -
	0033	All	All	All	Health Services	\$ 7,404,628	\$ 299,676	\$ 7,104,952	\$ -
	0034	All	All	All	Student (Pupil) Transportation	\$ 18,487,431	\$ 620,337	\$ 17,867,094	\$ -
Student/Ancillary Direct Costs	0035	All	All	All	Food Services	\$ 458,820	\$ 214,370	\$ 244,450	\$ -
	XXXX	XXX	XXX	XXX	Food Service Enterprise Fund (if applicable)	\$ 42,548,273	\$ 16,610,056	\$ 25,938,218	\$ -
	0036	All	All	All	Extracurricular Activities	\$ 10,901,660	\$ 286,336	\$ 10,615,324	\$ -
	Support Services - Non-Student Based								
	0051	All	All	All	Facilities Maintenance and Operations	\$ 72,498,871	\$ 2,262,774	\$ 52,387,849	\$ 17,848,248
	0052	All	All	All	Security and Monitoring Services	\$ 10,789,781	\$ 179,355	\$ 7,957,820	\$ 2,652,607
	0053	All	All	All	Data Processing Services	\$ 11,298,926	\$ 292,967	\$ -	\$ 11,005,959
	Total costs of all functions				\$ 855,274,537	\$ 143,625,640	\$ 667,498,682	\$ 44,150,215	
	Total costs of all functions (without food service enterprise)				\$ 812,726,263				
	Depreciation								
Occupancy and Space Maintenance									
	Enter the net depreciation from the capital asset activity in annual financial report (required)		Governmental Depreciation Amounts of buildings and improvements (Do not include any depreciation amounts related to buildings and improvements paid for with federal money)		\$ 22,781,898			\$ 22,781,898	
			Governmental Depreciation Amounts of furniture and equipment and vehicles (Do not include any depreciation amounts related to furniture and equipment paid for with federal money)		\$ 7,415,032			\$ 7,415,032	
							\$ 667,498,682	\$ 74,347,145	
							Modified Total Direct Cost (MTDC) Base	Indirect Cost Pool	

# ICRP Excel Workbook – Restricted Rate Adj

- ▶ Section I
- ▶ For the Superintendent, CEOs of components, and executive/administrative assistants to these positions, report:
  - the function in which the position's salary and fixed costs are paid from
  - the position title
  - the square footage occupied by the position
  - the indirect salary amount
  - the indirect fixed cost amount

School District Indirect Cost Rate Proposal School Year 2016-2017 (Fiscal Year 2017) Restricted Rate Adjustments Anywhere ISD				
Section I: Position Titles and Related Information Required Section				
Positions include the Superintendent, Chief Executive Officers (CEOs) of Components, and Executive or Administrative Assistants to these positions <i>(School district must provide an organizational chart for TEA's review to verify all positions titles reported in Section I)</i>				
NOTE: Do not duplicate costs - All column items must be completed				
(pick from drop down list) Function	Position Title	Square footage occupied by Position	Indirect Salary Amount (611X-612X)	Indirect Fixed Cost Amount (613X-614X)
0041	Superintendent	695	\$ 256,816	\$ 14,911
0041	Executive Assistant - Superintendent	150	\$ 49,523	\$ 9,864
0041	Administrative Assistant - Superintendent	150	\$ 38,615	\$ 8,957
0021	Deputy Superintendent - Instructional Programs	199	\$ 202,218	\$ 11,833
0021	Executive Assistant - Deputy Superintendent - Instructional Programs	150	\$ 43,123	\$ 9,567
0041	Deputy Superintendent - Business & Finance	245	\$ 215,875	\$ 12,502
0041	Executive Assistant - Deputy Superintendent - Business & Finance	150	\$ 44,531	\$ 9,452
0021	Deputy Superintendent - Student Support	162	\$ 195,370	\$ 12,504
0021	Executive Assistant - Deputy Superintendent Student Support	150	\$ 41,531	\$ 9,243
0041	Director of Human Resources	220	\$ 217,394	\$ 11,622
0041	Administrative Assistant - Director of Human Resources	150	\$ 47,796	\$ 9,591
0053	Director of Technology	185	\$ 195,426	\$ 12,612
0053	Administrative Assistant - Director of Technology	150	\$ 37,648	\$ 9,659
0051	Director of District Operations	195	\$ 196,196	\$ 10,972
0051	Administrative Assistant - Director of District Operations	150	\$ 39,495	\$ 9,154
0051	Chief Financial Officer	192	\$ 197,165	\$ 10,749
0051	Executive Assistant - Chief Financial Officer	150	\$ 45,545	\$ 9,659
0021	Director of Student Support Services	187	\$ 215,146	\$ 11,299
0021	Administrative Assistant - Director of Student Support Services	150	\$ 42,276	\$ 9,534
Grand Totals:		3,780	\$ 2,321,688	\$ 203,684
		Square footage occupied by Position	Indirect Salary Amount (611X-612X)	Indirect Fixed Cost Amount (613X-614X)

# ICRP Excel Workbook – Restricted Rate Adj

**School District Indirect Cost Rate Proposal  
School Year 2016-2017 (Fiscal Year 2017)  
Restricted Rate Adjustments  
Anywhere ISD**

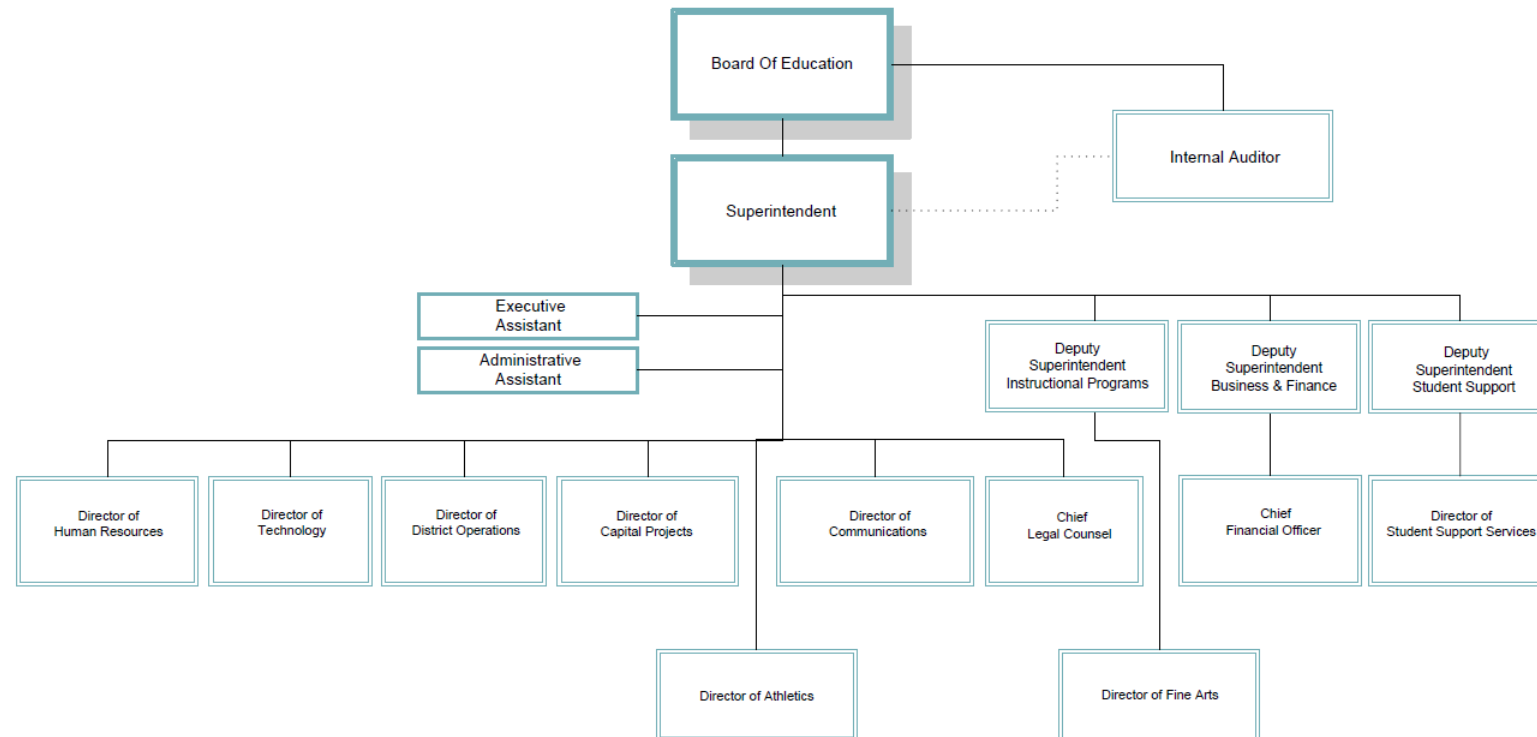
**Section I: Position Titles and Related Information  
Required Section**

**Positions include the Superintendent, Chief Executive Officers (CEOs)  
Executive or Administrative Assistants to these positions**  
(School district must provide an organizational chart for TEA's review to verify all positions)

**NOTE: Do not duplicate costs - All column items must be completed**

(pick from drop down list) Function	Position Title	Square footage occupied by Position
0041	Superintendent	695
0041	Executive Assistant - Superintendent	150
0041	Administrative Assistant - Superintendent	150
0021	Deputy Superintendent - Instructional Programs	199
0021	Executive Assistant - Deputy Superintendent - Instructional Programs	150
0041	Deputy Superintendent - Business & Finance	245
0041	Executive Assistant - Deputy Superintendent - Business & Finance	150
0021	Deputy Superintendent - Student Support	162
0021	Executive Assistant - Deputy Superintendent Student Support	150
0041	Director of Human Resources	220
0041	Administrative Assistant - Director of Human Resources	150
0053	Director of Technology	185
0053	Administrative Assistant - Director of Technology	150
0051	Director of District Operations	195
0051	Administrative Assistant - Director of District Operations	150
0051	Chief Financial Officer	192
0051	Executive Assistant - Chief Financial Officer	150
0021	Director of Student Support Services	187
0021	Administrative Assistant - Director of Student Support Services	150

## Anywhere Independent School District ORGANIZATIONAL CHART 2014-15



# ICRP Excel Workbook – Restricted Rate Adj

School District Indirect Cost Rate Proposal School Year 2016-2017 (Fiscal Year 2017) Restricted Rate Adjustments Anywhere ISD		
Section II: Square Footage Information Chart Required Section		
1	Enter total square footage for buildings and space related to indirect (facilities and administrative) functions.	106,304
2	Of the total square footage reported in 1, enter the square footage of common areas (i.e. bathrooms, hallways, stairwells, and breakrooms). Common areas are areas most employees use but serve no business function.	26,246
3	Of the total square footage reported in 1, enter the square footage of idle spaces (i.e. empty spaces not currently in use such as unoccupied section or floor of building).	4,246
4	Total modified square footage ( <i>auto-calculated</i> )	75,812
5	Square footage occupied by position titles listed in Section I ( <i>pre-populated from Section I</i> )	3,780
6	Percentage of total square footage of position titles listed in Section I to the total modified square footage in Section II. ( <i>auto-calculated</i> )	4.986%

- ▶ Section II
- ▶ Report square footage of space related to indirect (facilities and administrative) functions along with common areas and idle spaces



# ICRP Excel Workbook – R-1

					Do Not Duplicate Costs				
					Total Costs	Excluded Costs	Modified Total Direct Cost (MTDC) Base	Indirect Cost Pool	
							Direct Costs/ Unallowable Costs	Indirect Costs	
<i>*NOTE: No data entry required - this tab is autopopulated based on the information entered on the U-1 tab and the Restricted Rate Adjustment Tab</i>									
	FUNC	ORG	PIC	OBJ	DESCRIPTION				
Debt/Capital/Intergovernmental Costs Excluded Costs	Debt								
	0071	All	All	All	Debt Service: Principal on Long-Term Debt	\$ 76,140,954	\$ 76,140,954		
	0072	All	All	All	Debt Service: Interest on Long-Term Debt	\$ -	\$ -		
	0073	All	All	All	Debt Service: Bond Issuance Cost and Fees	\$ -	\$ -		
	Capital								
	0081	All	All	All	Facilities Acquisition and Construction	\$ 20,843,702	\$ 20,843,702		
	Intergovernmental Charges								
	0091	All	All	All	Contracted Instructional Services between Public Schools	\$ -	\$ -		
	0092	All	All	All	Incremental Costs Associated with Chapter 41, Texas Education Code, Purchase or Sale of WADA	\$ -	\$ -		
	0093	All	All	All	Payments to Fiscal Agent/Member Districts of Shared Services	\$ 97,489	\$ 97,489		
	0094	All	All	All	Payments to Other School Districts under the Public Education Grant	\$ -	\$ -		
	0095	All	All	All	Payments to Juvenile Justice Alternative Education Programs	\$ 127,680	\$ 127,680		
	0096	All	All	All	Payments to Charter Schools	\$ -	\$ -		
	0097	All	All	All	Payments to Tax Increment Fund	\$ 3,668,931	\$ 3,668,931		
0099	All	All	All	Other Intergovernmental Charges	\$ 1,998,394	\$ -	\$ 1,998,394		
Occupancy and Space Maintenance	Support Services - Non-Student Based								
	0051	All	All	All	Facilities Maintenance and Operations	\$ 72,498,871	\$ 2,262,774	\$ 53,770,827	\$ 16,465,270
	0052	All	All	All	Security and Monitoring Services	\$ 10,789,781	\$ 179,355	\$ 8,090,079	\$ 2,520,347
	0053	All	All	All	Data Processing Services	\$ 11,298,926	\$ 292,967	\$ 791,372	\$ 10,214,587
	Total costs of all functions					\$ 855,274,537	\$ 143,625,640	\$ 671,689,143	\$ 39,959,754
	Total costs of all functions (without food service enterprise)					\$ 812,726,263			
	Depreciation								
	Enter the net depreciation from the capital asset activity in annual financial report (required)		Governmental Depreciation Amounts of buildings and improvements (Do not include any depreciation amounts related to buildings and improvements paid for with federal money)			\$ 22,781,898		\$ 22,781,898	
			Governmental Depreciation Amounts of furniture and equipment and vehicles (Do not include any depreciation amounts related to furniture and equipment paid for with federal money)			\$ 7,415,032		\$ 7,415,032	

# ICRP Excel Workbook – Subrecipient Items

School District Indirect Cost Rate Proposal  
School Year 2016-2017 (Fiscal Year 2017)  
Subrecipient Items  
Anywhere ISD

You must complete either Section I or Section II.

## Section I - Assurance of no subrecipient items.

☐ Check the box to the left to assure that your school district has no subrecipient items to report.

## Section II: Report all applicable subrecipient items. Please read the instructions in the ICRP Guidance Handbook for School Districts.

The subrecipient items tab details federal grant funds **distributed by the school district to another entity to carry out part of a federal program**

A subrecipient item is the disbursement of federal grant funds - **the payment must have a CFDA number listed**

\*Classify the first \$25,000 of a subgrants as direct costs; then, classify the remaining amount as excluded costs and itemize below

Payments to Fiscal Agents/Member Districts of a Shared Services Arrangement paid with state/local funds **should not** be listed on this tab - these payments should be itemized on the Excluded Costs Tab

Payee (who received the grant funds from the district)	Federal CFDA Number	Begin Date	End Date	Amount of Federal Subgrants over \$25K (do not include the first \$25K)*	Payments from Federal Grants to Fiscal Agents and/or Member Districts of Shared Services Arrangements	Other Federal Grant Pass-Through Funds	Total
ADULT ED & FAMILY LIT	84.002A	9/1/14	8/31/15		\$ 26,117		\$ 26,117
ADULT ED & FAMILY LIT	84.002A	9/1/14	8/31/15		\$ 38,201		\$ 38,201
ADULT ED	84.002A	9/1/14	8/31/15		\$ 15,362		\$ 15,362
							\$ -
Grand Total of Subrecipient Items							\$ 79,680

The grand total of subrecipient items populates the excluded costs tab

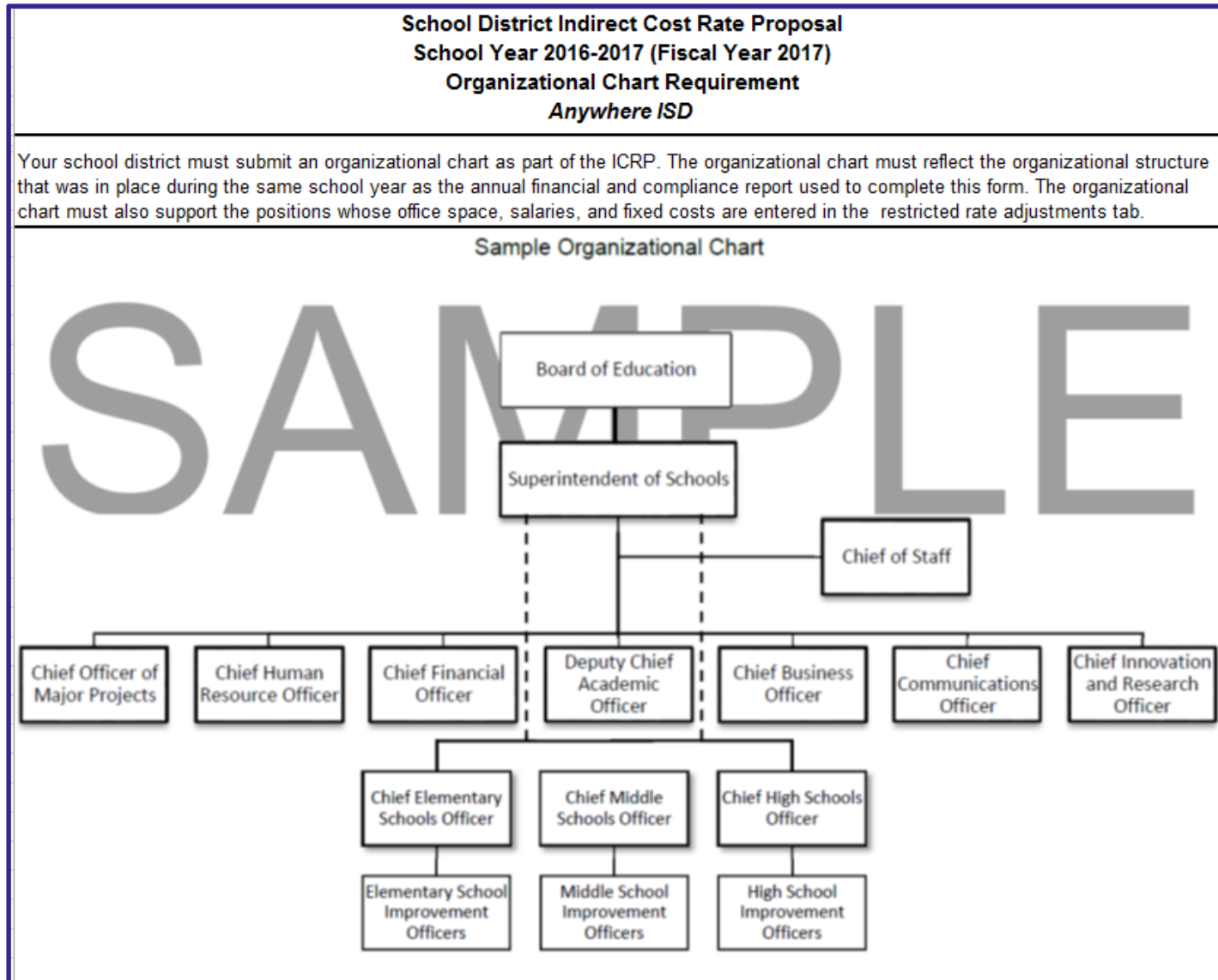
FEDERAL FISCAL COMPLIANCE  
& REPORTING

# ICRP Excel Workbook – Excluded Costs

School District Indirect Cost Rate Proposal School Year 2016-2017 (Fiscal Year 2017) Excluded Costs Anywhere ISD	
USDE requires an itemization of all costs classified as excluded costs on a subsidiary worksheet This tab itemizes costs classified as excluded costs on the U-1 tab	
Description of Cost	Amount
<b>Subrecipient Items</b> (automatically populated from the subrecipient items tab)	\$ 79,680
<b>Capital (capitalized land, buildings, and equipment)</b>	
Capital project fund	\$ 20,843,702
Capital outlay not included in capital projects fund (6600)	\$ 222,505
<b>Debt (including interest)</b>	
Debt service fund	\$ 76,140,954
Debt service not included in debt service fund (6500)	\$ -
<b>Other Excluded Items</b>	
TRS On-Behalf payments (only those paid from governmental funds, 6144)	\$ 24,253,595
Medicaid Part D payments (only those paid by the LEA from governmental funds, 6144)	\$ 1,446,357
Food and milk costs in the school food service program (6341)	\$ 16,824,426
Monetary judgements against district/school (legal judgements dictated by a court of law)	\$ -
<b>Payments to Fiscal Agents/Member Districts of a Shared Services Arrangement paid with State/Local funds</b> <i>Itemize each payment, include Name of Payee and Name of SSA (Example: Anywhere ISD, Electricity SSA)</i>	
Adult Education Shared Service Arrangement	\$ 17,809
	\$ -
<b>Other transfers - Each transfer (payment) must be itemized</b> <i>These are intergovernmental charges/payments - JAEP Payments, Purchase of WADA, Tax Increment Fund</i>	
TIF Payments	\$ 3,668,931
JJAEP Payments	\$ 127,680
	\$ -
<b>Grand Total of Excluded Costs:</b>	<b>\$ 143,625,640</b>
The grand total of excluded costs must equal with the "excluded costs" column total of U-1 tab	
"Excluded costs" column total from U-1 tab	\$ 143,625,640
Totals in blue must be the same	



# ICRP Excel Workbook – Organization Chart



# ICRP Reconciliation with Statements in AFR

## Total Costs

*\*NOTE: Do not duplicate costs*

	FUNC	ORG	PIC	OBJ	DESCRIPTION	
Leadership	Instructional and School Leadership					
	0021	All	All	All	Instructional Leadership	\$ 14,705,216
	0023	All	All	All	School Leadership	\$ 44,062,474
Support Services	General Administration					
	0041	All	All	611X	Payroll Costs: Teachers and Other Professional Personnel	\$ 6,094,903
	0041	All	All	612X	Payroll Costs: Support Personnel	\$ 2,685,713
	0041	All	All	613X	Employee Allowances	\$ 87,607
	0041	All	All	614X	Employee Benefits (Fixed Costs)	\$ 1,208,861
	0041	All	All	6211	Legal Services	\$ 1,257,884
Debt/Capital/Intergovernmental/Excluded Costs	Intergovernmental Charges					
	0091	All	All	All	Contracted Instructional Services between Public Schools	\$ -
	0092	All	All	All	Incremental Costs Associated with Chapter 41, Texas Education Code, Purchase or Sale of WADA	\$ -
	0093	All	All	All	Payments to Fiscal Agent/Member Districts of Shared Services	\$ 97,489
	0094	All	All	All	Payments to Other School Districts under the Public Education Grant	\$ -
	0095	All	All	All	Payments to Juvenile Justice Alternative Education Programs	\$ 127,680
	0096	All	All	All	Payments to Charter Schools	\$ -
	0097	All	All	All	Payments to Tax Increment Fund	\$ 3,668,931
	0099	All	All	All	Other Intergovernmental Charges	\$ 1,998,394
Maintenance	Support Services - Non-Student Based					
	0051	All	All	All	Facilities Maintenance and Operations	\$ 72,498,871
	0052	All	All	All	Security and Monitoring Services	\$ 10,789,781
	0053	All	All	All	Data Processing Services	\$ 11,298,926
	Total costs of all functions					\$ 855,274,537
	Total costs of all functions (without food service enterprise)					\$ 812,726,263

## ANYWHERE INDEPENDENT SCHOOL DISTRICT STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES YEAR ENDED JUNE 30, 2015

	TOTAL GOVERNMENTAL FUNDS
<b>EXPENDITURES</b>	
Current:	
11 Instruction	419,038,980
12 Instructional Resources and Media Services	11,531,514
13 Curriculum Development and Instructional Staff Development	26,877,448
21 Instructional Leadership	14,705,216
23 School Leadership	44,062,474
31 Guidance, Counseling, and Evaluation Services	36,563,809
32 Social Work Services	3,845,891
33 Health Services	7,404,628
34 Student (pupil) Transportation	18,487,431
35 Food Services	458,819
36 Cocurricular/Extracurricular Activities	10,901,660
41 General Administration	15,093,008
51 Plant Maintenance and Operations	72,498,871
52 Security and Monitoring Services	10,789,781
53 Data Processing Services	11,298,926
61 Community Services	6,290,655
Debt Service:	
71 Principal	44,540,000
71 Interest and Issuance Costs	31,600,954
Capital Outlay/Expenditures:	
81 Facilities Acquisition and Construction	20,843,702
Intergovernmental:	
93 Payments to Fiscal Agent	97,489
95 Payments to Juvenile Justice Alternative Education Program	127,680
97 Payments to Tax Increment Fund	3,668,931
99 Other Intergovernmental Charges	1,998,394
<b>Total Expenditures</b>	<b>812,726,261</b>

# ICRP Reconciliation with Statements in AFR

**ANYWHERE INDEPENDENT SCHOOL DISTRICT  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET POSITION  
PROPRIETARY FUNDS  
YEAR ENDED JUNE 30, 2015**

n/Student/Ancillary Direct Costs	Student Support Services				
	0031	All	All	All	Guidance, Counseling and Evaluation Services
	0032	All	All	All	Social Work Services
	0033	All	All	All	Health Services
	0034	All	All	All	Student (Pupil) Transportation
	0035	All	All	All	Food Services
	XXXX	XXX	XXX	XXX	Food Service Enterprise Fund (if applicable)
					\$ 42,548,273

**DATA  
CONTROL  
CODES**

**OPERATING EXPENSES**

6100	Payroll Costs	19,819,590
6200	Professional and Contracted Services	656,925
6300	Supplies and Materials	21,824,051
6400	Other Operating Costs	98,678
6449	Depreciation	149,029
6030	<b>TOTAL EXPENSES</b>	<b>42,548,273</b>

**BUSINESS-TYPE ACTIVITIES  
ENTERPRISE FUND**

**FOOD  
SERVICE**



# ICRP Reconciliation with Statements in AFR

## NOTE 7. CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2015, was as follows:

	Beginning Balance	Additions	Transfers	Deletions	Ending Balance
<b>Governmental activities:</b>					
<u>Capital assets not being depreciated</u>					
Land	\$ 43,371,538	\$ 1,322,753	\$ -	\$ (97,760)	\$ 44,596,531
Construction in Progress	15,821,679	16,347,234	(27,496,168)	-	4,672,745
Total capital assets not being depreciated	59,193,217	17,669,987	(27,496,168)	(97,760)	49,269,276
<u>Capital assets being depreciated</u>					
Buildings and Improvements	1,166,952,442	23,930	27,496,168	-	1,194,472,540
Vehicles	39,641,469	332,862	-	-	39,974,331
Furniture and Equipment	79,124,795	3,039,428	-	-	82,164,223
Total other capital assets at historical cost	1,285,718,706	3,396,220	27,496,168	-	1,316,611,094
<u>Accumulated depreciation:</u>					
Buildings and Improvements	348,001,411	22,781,898	-	-	370,783,309
Vehicles	21,789,779	1,554,426	-	-	23,344,205
Furniture and Equipment	52,190,227	5,860,606	-	-	58,050,833

### Depreciation

Enter the net depreciation from the capital asset activity in annual financial report (required)

Governmental Depreciation Amounts of buildings and improvements (Do not include any depreciation amounts related to buildings and improvements paid for with federal money)	\$ 22,781,898
Governmental Depreciation Amounts of furniture and equipment and vehicles (Do not include any depreciation amounts related to furniture and equipment paid for with federal money)	\$ 7,415,032



DIVISION OF  
FEDERAL FISCAL COMPLIANCE  
& REPORTING



# ICRP Deadline Dates

- ▶ LEAs fiscal year end date determines the school district's deadline to submit a completed ICRP (certification, ICRP excel workbook, organizational chart)

Fiscal Year End Date	ICRP Deadline
June 30, 2015	December 31, 2015
August 31, 2015	February 28, 2016





# Submitting the ICRP

1. Log on to **TEASE**.
2. Select **“GFFC Reports and Data Collections”**.
3. Select **“Upload Response Documents”**.
4. Select the document title of the ICRP you are submitting
  - **“ICRP Excel Workbook”**
  - **“ICRP Certification”**
  - **“ICRP Organizational Chart”**
5. Select **“Response Document”**.
6. Select **“2016–2017”** school year.
7. Select **“Upload Document”**.





# Requesting Extension of Indirect Cost Rates

- ▶ Once a district has been issued “current negotiated indirect cost rates” (unrestricted and restricted rates) through the submission of an ICRP, it may request an extension of the rates for a period of up to four years.
- ▶ To request an extension, the district completes a **“One-Time Extension Form”**.
- ▶ A district can not extend rates more than one time.
- ▶ Districts were given opportunity to request an extension of their 2014-2015 indirect cost rates in March 2015.





# One-Time Extension Form

- ▶ Extension of 2015-2016 indirect cost rate for up to 4 years
- ▶ Only for school districts with a current 2015-2016 negotiated federal indirect cost rate based approved 2015-2016 ICRP



Division of Federal Fiscal Compliance and Reporting  
One-Time Request for Extension of Indirect Cost Rate  
School Year 2015-2016 (Fiscal Year 2016)

## Local Education Agency Information

Name of LEA \_\_\_\_\_ County-District # \_\_\_\_\_

## Extension Information and Selection

A local educational agency (LEA) with a current, negotiated indirect cost for school year 2015-2016 may make a one-time request to extend its indirect cost rate for a period of up to four years. Once requested and approved, the one-time extension is binding. The LEA cannot request a new rate until the extension period ends.

To obtain a new indirect cost rate at the end of the extension period, the LEA must request the rate using the appropriate method for its entity type. Independent school districts submit the Indirect Cost Rate Proposal (ICRP); open-enrollment charter schools submit the SC5050 - Request for Federal Funding and Indirect Cost Rates for Charter Schools; education service centers follow the procedure determined by TEA's chief grants administrator.

The following LEAs **are not eligible** to submit the one-time indirect cost rate extension request for school year 2015-2016:

- LEAs that do not have a school year 2015-2016 indirect cost rate.
- LEAs that were approved to extend their school year 2014-2015 indirect cost rates for one or more years.

Mark **one** box below to indicate the extension period your LEA has chosen:

- ☐ One-Year: School year 2015-2016 indirect cost rate extended through June 30, 2017.
- ☐ Two-Year: School year 2015-2016 indirect cost rate extended through June 30, 2018.
- ☐ Three-Year: School year 2015-2016 indirect cost rate extended through June 30, 2019.
- ☐ Four-Year: School year 2015-2016 indirect cost rate extended through June 30, 2020.

## LEA Certification

Name of Authorized Official \_\_\_\_\_

Title \_\_\_\_\_

Signature \_\_\_\_\_

Date \_\_\_\_\_



# One-Time Extension Form Deadline Dates

- ▶ LEAs fiscal year determines deadline date
- ▶ To extend 2015-2016 current negotiated federal indirect cost rates for up to 4 years, deadline is as follows:

Fiscal Year End Date	One-Time Extension Form Deadline
June 30, 2015	November 1, 2015
August 31, 2015	December 30, 2015





# Submitting the One-Time Extension Form

To request extension of a current 2015-2016 negotiated federal indirect cost rate for up to 4 years, submit the one-time extension form as follows:

1. Log on to **TEASE**.
2. Select **“GFFC Reports and Data Collections”**.
3. Select **“Upload Response Documents”**.
4. Select **“One-Time Extension Form”**.
5. Select **“Response Document”**.
6. Select **“2016-2017”** school year.
7. Select **“Upload Document”**.





# One-Time Extension Notification

To determine if your district extended the 2014–2015 indirect cost rates for up to four years:

1. Log on to **TEASE**.
2. Select “**GFFC Reports and Data Collections**”.
3. Select “**View Reports & ISD Responses**”.
4. Select “**Notification—One-Time Extension**”.
5. Select “**2015–2016**” school year.
6. Click “**Search**”.





# Contact and Resources

- ▶ Division of Federal Fiscal Compliance and Reporting
  - Phone: (512) 463-9127
  - Email: [compliance@tea.texas.gov](mailto:compliance@tea.texas.gov)
- ▶ Visit “Indirect Cost Rates” page of TEA Website
  - ICRP instruction manual
  - ICRP excel workbook
  - One-time extension form





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