

**School District Indirect Cost Rate Proposal**  
**School Year 2017-2018 (Fiscal Year 2018)**  
**Certificate of Indirect Costs**  
***Name of School District***

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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:

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.
  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.
  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.
  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.
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I declare that the foregoing is true and correct to the best of my knowledge.

Name of School District:

County District Number:

Name of Official:

Title:

Signature:

Date of Execution:

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School District Indirect Cost Rate Proposal  
School Year 2017-2018 (Fiscal Year 2018)  
U-1: Unrestricted Rate  
Name of School District

						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	<b>Instructional and School Leadership</b>								
	0021	All	All	All	Instructional Leadership	\$ -	\$ -	\$ -	\$ -
	0023	All	All	All	School Leadership	\$ -	\$ -	\$ -	\$ -
General Management Costs + Fixed Costs (District Support Services)	<b>General Administration</b>								
	0041	All	All	611X	Payroll Costs: Teachers and Other Professional Personnel	\$ -	\$ -	\$ -	\$ -
	0041	All	All	612X	Payroll Costs: Support Personnel	\$ -	\$ -	\$ -	\$ -
	0041	All	All	613X	Employee Allowances	\$ -	\$ -	\$ -	\$ -
	0041	All	All	614X	Employee Benefits (Fixed Costs)	\$ -	\$ -	\$ -	\$ -
	0041	All	All	6211	Legal Services	\$ -	\$ -	\$ -	\$ -
	0041	All	All	6212	Audit Services	\$ -	\$ -	\$ -	\$ -
	0041	All	All	6213	Tax Appraisal and Collection	\$ -	\$ -	\$ -	\$ -
	0041	All	All	6214	Lobbying	\$ -	\$ -	\$ -	\$ -
	0041	All	All	621X	Professional Services	\$ -	\$ -	\$ -	\$ -
	0041	All	All	622X	Tuition and Transfer Payments	\$ -	\$ -	\$ -	\$ -
	0041	All	All	623X	Education Service Center Services	\$ -	\$ -	\$ -	\$ -
	0041	All	All	624X	Contracted Maintenance and Repair Services	\$ -	\$ -	\$ -	\$ -
	0041	All	All	625X	Utilities	\$ -	\$ -	\$ -	\$ -
	0041	All	All	626X	Rentals: Operating Leases	\$ -	\$ -	\$ -	\$ -
	0041	All	All	629X	Miscellaneous Contracted Services	\$ -	\$ -	\$ -	\$ -
	0041	All	All	631X	Supplies and Materials for Maintenance and/or Operations	\$ -	\$ -	\$ -	\$ -
	0041	All	All	632X	Textbooks and Other Reading Materials	\$ -	\$ -	\$ -	\$ -
	0041	All	All	633X	Testing Materials	\$ -	\$ -	\$ -	\$ -
	0041	All	All	634X	Food Service and Other Resale Items	\$ -	\$ -	\$ -	\$ -
	0041	All	All	639X	Supplies and Materials: General	\$ -	\$ -	\$ -	\$ -
	0041	All	All	641X	Travel, Subsistence, and Stipends	\$ -	\$ -	\$ -	\$ -
	0041	All	All	642X	Insurance and Bonding Costs	\$ -	\$ -	\$ -	\$ -
	0041	All	All	643X	Election Costs	\$ -	\$ -	\$ -	\$ -
	0041	All	All	649X	Miscellaneous Operating Costs	\$ -	\$ -	\$ -	\$ -
	0041	All	All	65XX	Debt Service	\$ -	\$ -	\$ -	\$ -
	0041	All	All	66XX	Capital Outlay	\$ -	\$ -	\$ -	\$ -
Instruction/Student/Ancillary Services	<b>Instruction and Instructional-Related Services</b>								
	0011	All	All	All	Instruction	\$ -	\$ -	\$ -	\$ -
	0012	All	All	All	Instructional Resources and Media Services	\$ -	\$ -	\$ -	\$ -
	0013	All	All	All	Curriculum Development and Instructional Staff Development	\$ -	\$ -	\$ -	\$ -
	<b>Student Support Services</b>								
	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)	\$ -	\$ -	\$ -	\$ -
	0036	All	All	All	Extracurricular Activities	\$ -	\$ -	\$ -	\$ -
	<b>Ancillary Services</b>								
	0061	All	All	All	Community Services	\$ -	\$ -	\$ -	\$ -
	0062	All	All	All	School District Administrative Support Services	\$ -	\$ -	\$ -	\$ -

School District Indirect Cost Rate Proposal  
School Year 2017-2018 (Fiscal Year 2018)  
U-1: Unrestricted Rate  
Name of School District

					Do Not Duplicate Costs				
					Total Costs	Excluded Costs	Modified Total Direct Cost (MTDC) Base	Indirect Cost Pool	
							Direct Costs/ Unallowable Costs <small>(must include governance costs)</small>	Indirect Costs <small>(must include indirect salaries and indirect fixed costs of superintendent &amp; CEOs)</small>	
*NOTE: Do not duplicate costs									
FUNC ORG PIC OBJ DESCRIPTION									
Debt/Capital/Intergovernmental Costs Excluded Costs	<b>Debt</b>								
	0071	All	All	All	Debt Service: Principal on Long-Term Debt	\$ -	\$ -		
	0072	All	All	All	Debt Service: Interest on Long-Term Debt	\$ -	\$ -		
	0073	All	All	All	Debt Service: Bond Issuance Cost and Fees	\$ -	\$ -		
	<b>Capital</b>								
	0081	All	All	All	Facilities Acquisition and Construction	\$ -	\$ -		
	<b>Intergovernmental Charges</b>								
	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	\$ -	\$ -		
	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	\$ -	\$ -		
0096	All	All	All	Payments to Charter Schools	\$ -	\$ -			
0097	All	All	All	Payments to Tax Increment Fund	\$ -	\$ -			
0099	All	All	All	Other Intergovernmental Charges	\$ -	\$ -	\$ -		
Occupancy and Space Maintenance	<b>Support Services - Non-Student Based</b>								
	0051	All	All	All	Facilities Maintenance and Operations	\$ -	\$ -	\$ -	
	0052	All	All	All	Security and Monitoring Services	\$ -	\$ -	\$ -	
	0053	All	All	All	Data Processing Services	\$ -	\$ -	\$ -	
	<b>Total costs of all functions</b>				\$ -	\$ -	\$ -	\$ -	
	<b>Total costs of all functions (without food service enterprise)</b>				\$ -	\$ -	\$ -	\$ -	
	<b>Depreciation</b>								
	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)				\$ -			\$ -	
	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)				\$ -			\$ -	
							\$ -	\$ -	
							Modified Total Direct Cost (MTDC) Base	Indirect Cost Pool	

Unrestricted Indirect Cost Rate		
A	B	C
Indirect Cost Pool	MTDC Base	Reduction of Discount Factor (5%)
\$0	\$0	95%
$\frac{A}{B \times C}$ Rate		

<b>School District Indirect Cost Rate Proposal</b> <b>School Year 2017-2018 (Fiscal Year 2018)</b> <b>Restricted Rate Adjustments</b> <b><i>Name of School District</i></b>	
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## 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**

(School district must provide an organizational chart for TEA's review to verify all positions titles reported in Section I)

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

[illegible]

**School District Indirect Cost Rate Proposal**  
**School Year 2017-2018 (Fiscal Year 2018)**  
**Restricted Rate Adjustments**  
*Name of School District*

**Section II: Square Footage Information Chart**  
**Required Section**

1	Enter total square footage for buildings and space related to indirect (facilities and administrative) functions.	0
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.	0
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).	0
4	Total modified square footage <i>(auto-calculated)</i>	0
5	Square footage occupied by position titles listed in Section I <i>(pre-populated from Section I)</i>	0
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>	

School District Indirect Cost Rate Proposal  
School Year 2017-2018 (Fiscal Year 2018)  
Restricted Rate Adjustments  
Name of School District

Section III and IV: Costs Moved from Indirect Cost Pool to Modified Total Direct Cost Base  
No Data Entry Required

Section III: Position Detail by Function

**NO DATA ENTRY REQUIRED**

This section summarizes the positions' salaries and fixed costs amounts by function code.  
The "Total Costs from Function" column shows the amounts moved from the indirect cost pool to the MTDC base on the R-1 Tab.

Function	Salary Amount Totals Per Function	Fixed Cost Amount Totals Per Function	Total Costs from Function
0011	\$ -	\$ -	\$ -
0012	\$ -	\$ -	\$ -
0013	\$ -	\$ -	\$ -
0021	\$ -	\$ -	\$ -
0023	\$ -	\$ -	\$ -
0031	\$ -	\$ -	\$ -
0032	\$ -	\$ -	\$ -
0033	\$ -	\$ -	\$ -
0034	\$ -	\$ -	\$ -
0035	\$ -	\$ -	\$ -
XXXX (FSE)	\$ -	\$ -	\$ -
0036	\$ -	\$ -	\$ -
0041	\$ -	\$ -	\$ -
0051	\$ -	\$ -	\$ -
0052	\$ -	\$ -	\$ -
0053	\$ -	\$ -	\$ -
0061	\$ -	\$ -	\$ -
0062	\$ -	\$ -	\$ -
<b>Totals:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**School District Indirect Cost Rate Proposal**  
**School Year 2017-2018 (Fiscal Year 2018)**  
**Restricted Rate Adjustments**  
*Name of School District*

**Section IV: Indirect (Facilities and Administrative) Costs**

**NO DATA ENTRY REQUIRED**

This section calculates the indirect (facilities and administrative) costs associated with the positions in Section I by applying the percentage calculated in Section II to the functions reporting indirect costs in the Indirect Cost column of the U-1 tab.  
The resulting amount from each function are moved from the indirect cost pool to the MTDC base on the R-1 Tab.

					Percentage applied:	
					Indirect Costs	Costs Moved from Indirect Cost Pool to MTDC Pool
<b>General Administration</b>						
FUNC	ORG	PIC	OBJ	DESCRIPTION		
0041	All	All	6212	Audit Services	\$ -	
0041	All	All	621X	Professional Services	\$ -	
0041	All	All	622X	Tuition and Transfer Payments	\$ -	
0041	All	All	623X	Education Service Center Services	\$ -	
0041	All	All	624X	Contracted Maintenance and Repair Services	\$ -	
0041	All	All	625X	Utilities	\$ -	
0041	All	All	626X	Rentals: Operating Leases	\$ -	
0041	All	All	629X	Miscellaneous Contracted Services	\$ -	
0041	All	All	631X	Supplies and Materials for Maintenance and/or Operations	\$ -	
0041	All	All	632X	Textbooks and Other Reading Materials	\$ -	
0041	All	All	633X	Testing Materials	\$ -	
0041	All	All	634X	Food Service and Other Resale Items	\$ -	
0041	All	All	639X	Supplies and Materials: General	\$ -	
0041	All	All	641X	Travel, Subsistence, and Stipends	\$ -	
0041	All	All	642X	Insurance and Bonding Costs	\$ -	
0041	All	All	649X	Miscellaneous Operating Costs	\$ -	
<b>Support Service</b>						
FUNC	ORG	PIC	OBJ	DESCRIPTION		
0051	All	All	All	Facilities Maintenance and Operations	\$ -	
0052	All	All	All	Security and Monitoring Services	\$ -	
0053	All	All	All	Data Processing Services	\$ -	
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)	\$ -	\$ -
				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)	\$ -	\$ -

School District Indirect Cost Rate Proposal  
School Year 2017-2018 (Fiscal Year 2018)  
R-1: Restricted Rate  
Name of School District

					Do Not Duplicate Costs			
					Total Costs	Excluded Costs	Modified Total Direct Cost (MTDC) Base	Indirect Cost Pool
							Direct Costs/ Unallowable Costs	Indirect Costs
*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								
	FUNC	ORG	PIC	OBJ	DESCRIPTION			
Leadership					<b>Instructional and School Leadership</b>			
	0021	All	All	All	Instructional Leadership	\$ -	\$ -	\$ -
	0023	All	All	All	School Leadership	\$ -	\$ -	\$ -
General Management Costs + Fixed Costs (District Support Services)					<b>General Administration</b>			
	0041	All	All	611X	Payroll Costs: Teachers and Other Professional Personnel	\$ -	\$ -	\$ -
	0041	All	All	612X	Payroll Costs: Support Personnel	\$ -	\$ -	\$ -
	0041	All	All	613X	Employee Allowances	\$ -	\$ -	\$ -
	0041	All	All	614X	Employee Benefits (Fixed Costs)	\$ -	\$ -	\$ -
	0041	All	All	6211	Legal Services	\$ -	\$ -	\$ -
	0041	All	All	6212	Audit Services	\$ -	\$ -	\$ -
	0041	All	All	6213	Tax Appraisal and Collection	\$ -	\$ -	\$ -
	0041	All	All	6214	Lobbying	\$ -	\$ -	\$ -
	0041	All	All	621X	Professional Services	\$ -	\$ -	\$ -
	0041	All	All	622X	Tuition and Transfer Payments	\$ -	\$ -	\$ -
	0041	All	All	623X	Education Service Center Services	\$ -	\$ -	\$ -
	0041	All	All	624X	Contracted Maintenance and Repair Services	\$ -	\$ -	\$ -
	0041	All	All	625X	Utilities	\$ -	\$ -	\$ -
	0041	All	All	626X	Rentals: Operating Leases	\$ -	\$ -	\$ -
	0041	All	All	629X	Miscellaneous Contracted Services	\$ -	\$ -	\$ -
	0041	All	All	631X	Supplies and Materials for Maintenance and/or Operations	\$ -	\$ -	\$ -
	0041	All	All	632X	Textbooks and Other Reading Materials	\$ -	\$ -	\$ -
	0041	All	All	633X	Testing Materials	\$ -	\$ -	\$ -
	0041	All	All	634X	Food Service and Other Resale Items	\$ -	\$ -	\$ -
	0041	All	All	639X	Supplies and Materials: General	\$ -	\$ -	\$ -
	0041	All	All	641X	Travel, Subsistence, and Stipends	\$ -	\$ -	\$ -
	0041	All	All	642X	Insurance and Bonding Costs	\$ -	\$ -	\$ -
	0041	All	All	643X	Election Costs	\$ -	\$ -	\$ -
	0041	All	All	649X	Miscellaneous Operating Costs	\$ -	\$ -	\$ -
	0041	All	All	65XX	Debt Service	\$ -	\$ -	\$ -
	0041	All	All	66XX	Capital Outlay	\$ -	\$ -	\$ -
Instruction/Student/Ancillary Services					<b>Instruction and Instructional-Related Services</b>			
	0011	All	All	All	Instruction	\$ -	\$ -	\$ -
	0012	All	All	All	Instructional Resources and Media Services	\$ -	\$ -	\$ -
	0013	All	All	All	Curriculum Development and Instructional Staff Development	\$ -	\$ -	\$ -
					<b>Student Support Services</b>			
	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)	\$ -	\$ -	\$ -
	0036	All	All	All	Extracurricular Activities	\$ -	\$ -	\$ -
					<b>Ancillary Services</b>			
	0061	All	All	All	Community Services	\$ -	\$ -	\$ -
	0062	All	All	All	School District Administrative Support Services	\$ -	\$ -	\$ -



**R-1: Restricted Rate**  
***Name of School District***

<u>Restricted Indirect Cost Rate</u>	
B	C
<u>MTDC Base</u>	<u>Reduction of Discount</u>
	<u>Factor (5%)</u>
	95%
<u>A / B * C</u>	
Rate	





Description of Cost	Amount
Other transfers - Each transfer (payment) must be itemized <i>These are intergovernmental charges/payments - JAEP Payments, Purchase of WADA, Tax Increment Fund</i>	
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
	\$ -
<b>Grand Total of Excluded Costs:</b>	<b>\$ -</b>

**School District Indirect Cost Rate Proposal**  
**School Year 2017-2018 (Fiscal Year 2018)**  
**Organizational Chart Requirement**  
*Name of School District*

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Your school district must submit an organizational chart as part of the ICRP. The organizational chart must reflect the organizational structure that was in place during the same fiscal year as the annual financial and compliance report used to complete this form. The organizational chart must also support the positions whose office space, salaries, and fixed costs are entered in the restricted rate adjustments tab.

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**Sample Organizational Chart**

