

ISD Request for Indirect Cost Rate For 2019–2020 School Year Indirect Cost Rate Proposal (ICRP) Additional Costs Workbook (ACW) and Certification

COMPLETING THE
ICRP ACW AND
CERTIFYING THE ICRP

Texas Education Agency
Federal Fiscal Compliance
and Reporting Division



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Agenda

- Role of the United States Department of Education (USDE)
- ICRP and ICRP ACW Overview
- Timeline
- Completing the ICRP ACW
- Submitting the ICRP ACW
- ICRP Next Steps
- Reviewing and Certifying the ICRP



USDE Methodology Overview

- Indirect cost rate calculation methodology is dictated by federal laws and USDE
- USDE designates TEA as the cognizant agency for indirect costs for local educational agencies (LEAs) and education service centers (ESCs)
- USDE/TEA Delegation Agreement for calculating indirect cost rates changed as of 2018–2019 school year (SY)



USDE Delegation Agreement Overview

- The Delegation Agreement as of 2018–2019 SY:
 - Prohibits indirect cost rate extensions
 - Rescinds all current indirect cost rate extensions
 - Requires that rates be requested by independent school districts (ISDs) every year
 - Requires that TEA calculates rates every year
 - Requires 3 years of financial data to calculate the one-year rate

Indirect Cost Rate Proposal Overview

- As of 18–19 SY, indirect cost rate proposal (ICRP) was updated to accommodate three years of financial data
- ISDs no longer complete the ICRP – instead, complete the ICRP Additional Costs Workbook or ICRP ACW
- TEA will prepopulate an ICRP for each ISD that requests an indirect cost rate through submission of the ICRP ACW
- 19–20 SY ICRP has been streamlined



ICRP Additional Costs Workbook

- ISDs must complete and submit the ICRP ACW to request an indirect cost rate
- Effective as of 2018–2019 SY and beyond
- Due date to submit the ICRP ACW is **January 18, 2019** to receive a rate for the 2019–2020 SY



ICRP – Prepopulate Data

- TEA will prepopulate the ICRP with the following data:
 - 10%* will prepopulate from the ICRP ACW submitted by the ISD
 - 90%* will prepopulate from PEIMS data
- ISDs will review and certify completed ICRP

**Percentages are approximate*



Indirect Cost Rate Timeline

Date	Action
November 19, 2018	ICRP ACW is made available via the Indirect Cost Rate webpage and the secure GFFC Reports and Data Collections application, accessible through TEAL .
January 18, 2019	Due date for ISDs to submit the ICRP ACW requesting an indirect cost rate.
December 2018 – April 2019	TEA reviews all submitted ICRP ACWs and requests clarification and/or re-submissions, as needed.
April 16, 2019	TEA provides completed ICRPs to ISDs for review and certification.
May 1, 2019	Due date for ISDs to submit ICRP Certification in GFFC Reports and Data Collections
July 1, 2019	Indirect Cost Rate notification letters post in GFFC Reports and Data Collections, accessible through TEAL . Rates become effective.



Completing the ICRP ACW

LEA Information Worksheet



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Indirect Cost Rate Proposal (ICRP) Additional Costs Workbook

To Establish an Indirect Cost Rate for
School Year 2019-2020 (State Fiscal Year '20)

LEA Information and Certification of Additional Costs

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. As per Uniform Guidance §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.
 2. The 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.
-

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

Name of LEA:

County District Number:

Name of Primary Contact
Completing Worksheet:

Title:

Phone Number:

Email:

Date:

Completing the
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Organizational Chart Sample Worksheet



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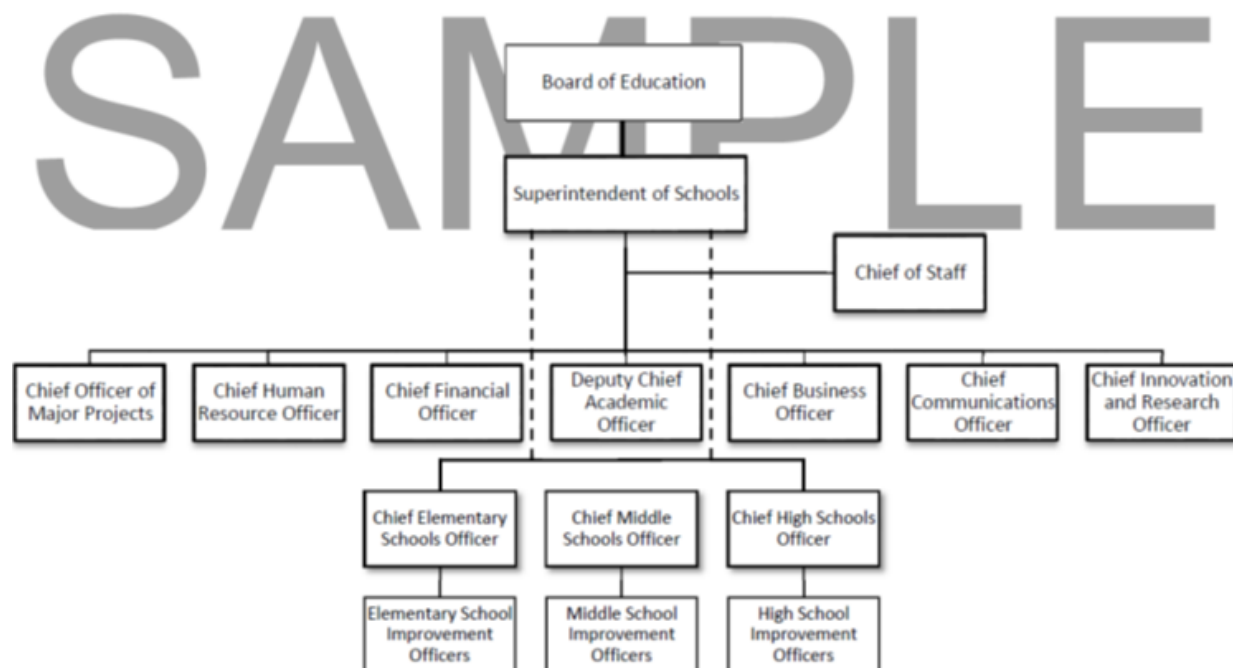
Indirect Cost Rate Proposal (ICRP) Additional Costs Workbook

To Establish an Indirect Cost Rate for
School Year 2019-2020 (State Fiscal Year '20)

Organizational Chart Requirement

Below is an example of the kind of organizational chart that ISDs must submit for fiscal year 2018 to be included in the ICRP. The organizational chart must support the positions itemized on the Additional Costs FY 18 worksheet.

Sample Organizational Chart



Completing the ICRP ACW

Organizational Chart Worksheet



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Indirect Cost Rate Proposal (ICRP) Additional Costs Workbook

To Establish an Indirect Cost Rate for
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Organizational Chart Requirement

Please insert/paste ISD's organizational chart for fiscal year 2018 (school year 2017-2018) below the line. Note: If your org chart is a PDF, open the PDF> Save As> Save as type: JPEG. Then from this Excel tab, go to Insert (next to Home)> Pictures> Select org chart JPEG file you just saved. You may also use the Snipping Tool to snip and paste the org chart here:

Completing the ICRP ACW Additional Costs Worksheet(s)



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Indirect Cost Rate Proposal (ICRP) Additional Costs Workbook

To Establish an Indirect Cost Rate for
School Year 2019-2020 (State Fiscal Year '20)

Additional Costs Worksheet (To be completed by LEA) - FY 2018 Financial Information

Function 41 - General Governance and Direct Costs					
Organization Code:				702	703
Fund	Function	Obj	Description	School Board	Tax Office Costs
100	41	6100	Payroll Costs (exclude obj 6144)		
100	41	6200	Prof/Contract Services		
100	41	6300	Supplies/Materials		
100	41	6400	Other Operating		
200	41	6100	Payroll Costs (exclude obj 6144)		
200	41	6200	Prof/Contract Services		
200	41	6300	Supplies/Materials		
200	41	6400	Other Operating		
300	41	6100	Payroll Costs (exclude obj 6144)		
300	41	6200	Prof/Contract Services		
300	41	6300	Supplies/Materials		
300	41	6400	Other Operating		
400	41	6100	Payroll Costs (exclude obj 6144)		
400	41	6200	Prof/Contract Services		
400	41	6300	Supplies/Materials		
400	41	6400	Other Operating		
ALL	41	ALL	Totals:	\$ -	\$ -

TRS On-Behalf payments AND/OR Medicare Part D Payments									
Fund	Obj	Fund Description	Function 1X	Function 2X	Function 3X	Function 4X	Function 5X	Function 6X	TOTAL
100	6144	General Funds							\$ -
200	6144	Special Revenue Funds							\$ -
300	6144	Special Revenue Funds							\$ -
400	6144	Special Revenue Funds							\$ -
ALL	6144	Totals:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Food and Milk Costs of Food Service Program				
Fund	Obj	Fund Description	Function 3X	TOTAL
100	6341	General Funds		\$ -
200	6341	Special Revenue Funds		\$ -
300	6341	Special Revenue Funds		\$ -
400	6341	Special Revenue Funds		\$ -
ALL	6341	Totals:	\$ -	\$ -

Depreciation Expense Amounts	
Enter the depreciation amounts as listed	AMOUNT
Total Depreciation charged to Governmental Funds	

Completing the ICRP ACW

Additional Costs Worksheet(s)

- First year an ISD requests an indirect cost rate is the *only year* it is required to submit three years' worth of additional costs data
 - In subsequent years, the ISD will be required to provide data only for the year(s) not previously-submitted
- ISDs should run accounting system queries to retrieve the majority of the requested information
- A staff member familiar with accounting system queries should complete the worksheets
- Indicate \$0.00 if there are no expenditures; Do NOT leave sections blank



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Function 41 - General Governance and Direct Costs



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- Enter expenditures for Org codes 702, 703, and 720 – by fund class, function, and object class

Function 41 - General Governance and Direct Costs							
Organization Code:				702	703	720	
Fund	Function	Obj	Description	School Board	Tax Office Costs	Direct Costs	TOTAL
100	41	6100	Payroll Costs <i>(exclude obj 6144)</i>				\$ -
100	41	6200	Prof/Contract Services				\$ -
100	41	6300	Supplies/Materials				\$ -
100	41	6400	Other Operating				\$ -
200	41	6100	Payroll Costs <i>(exclude obj 6144)</i>				\$ -
200	41	6200	Prof/Contract Services				\$ -
200	41	6300	Supplies/Materials				\$ -
200	41	6400	Other Operating				\$ -
300	41	6100	Payroll Costs <i>(exclude obj 6144)</i>				\$ -
300	41	6200	Prof/Contract Services				\$ -
300	41	6300	Supplies/Materials				\$ -
300	41	6400	Other Operating				\$ -
400	41	6100	Payroll Costs <i>(exclude obj 6144)</i>				\$ -
400	41	6200	Prof/Contract Services				\$ -
400	41	6300	Supplies/Materials				\$ -
400	41	6400	Other Operating				\$ -
ALL	41	ALL	Totals:	\$ -	\$ -	\$ -	\$ -

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TRS On-Behalf Payments/ Medicare Part D Payments



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- Enter expenditures by the appropriate fund class, function, and object (6144) codes

TRS On-Behalf payments AND/OR Medicare Part D Payments									
Fund	Obj	Fund Description	Function 1X	Function 2X	Function 3X	Function 4X	Function 5X	Function 6X	TOTAL
100	6144	General Funds							\$ -
200	6144	Special Revenue Funds							\$ -
300	6144	Special Revenue Funds							\$ -
400	6144	Special Revenue Funds							\$ -
ALL	6144	Totals:	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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Food and Milk Costs of Food Service Program



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- Enter expenditures by the appropriate fund class, function, and object (6341) codes

<i>Food and Milk Costs of Food Service Program</i>				
Fund	Obj	Fund Description	Function 3X	TOTAL
100	6341	General Funds		\$ -
200	6341	Special Revenue Funds		\$ -
300	6341	Special Revenue Funds		\$ -
400	6341	Special Revenue Funds		\$ -
ALL	6341	Totals:	\$ -	\$ -

Completing the ICRP ACW

Depreciation Expense Amounts



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Depreciation Expense Amounts	
Enter the depreciation amounts as listed	AMOUNT
Total Depreciation charged to Governmental Funds	

Capital asset activities during the year ended were as follows:

	Beginning Balances	Increases	Decreases	Ending Balances
<u>Governmental Activities:</u>				
Capital Assets not being Depreciated				
Land	\$ 2,892,151	\$ 5,048	\$ -	\$ 2,897,199
Construction in Progress	151,809	9,550,379	-	9,702,188
Total Capital Assets not being Depreciated	\$ 3,043,960	\$ 9,555,427	\$ -	\$ 12,599,387
Capital Assets being Depreciated				
Buildings and Improvements	\$ 108,878,375	\$ 296,080	\$ -	\$ 109,164,455
Equipment	669,523	207,330	-	876,853
Vehicles	1,825,315	259,074	-	2,084,389
Total Capital Assets being Depreciated	\$ 111,373,213	\$ 752,484	\$ -	\$ 112,125,697
Less: Accumulated Depreciation for:				
Buildings and Improvements	\$ 21,625,039	\$ 2,844,863	\$ -	\$ 24,469,902
Equipment	486,043	55,910	-	541,953
Vehicles	706,863	155,623	-	862,486
Total Accumulated Depreciation	\$ 22,817,945	\$ 3,056,396	\$ -	\$ 25,874,341
Total Capital Assets being Depreciated, Net	\$ 88,555,268	\$ (2,343,912)	\$ -	\$ 86,211,356
Governmental Activities Capital Assets, Net	\$ 91,599,228	\$ 7,211,515	\$ -	\$ 98,810,743

Depreciation was charged to governmental activities functions as follows:

Instruction	\$ 1,612,047
Instructional Resources and Media Services	25,237
Instructional Leadership	25,237
School Leadership	126,195
Guidance, Counseling and Evaluation Services	50,479
Health Services	25,237
Student (Pupil) Transportation	306,481
Food Services	178,476
Cocurricular/Extracurricular Activities	230,242
General Administration	138,385
Plant Maintenance and Operations	319,059
Data Processing Services	59,321
Total	\$ 3,096,396

- The information needed to complete the Depreciation Expense Amounts section can be found in the *Notes to the Financial Statements* section of your district's AFR, under "Capital Assets" or "Capital Asset Activity"

Payments to Fiscal Agent/Member Districts of Shared Services Arrangements (SSAs)							
REQUIRED QUESTION Did the LEA make payments to a fiscal agent and/or member district of an SSA funded with federal grant funds from FN 93? YES - The LEA DID make payments to fiscal agents/member districts of SSAs with federal grant funds from FN 93.							
Payments to Fiscal Agents/Member Districts of SSAs							
Fund	Function	Object	Name of SSA	CFDA #	Begin Date	End Date	Amount
<i>Paid with Federal Funds</i>							
	93	649X					\$ -
	93	649X					\$ -
	93	649X					\$ -
	93	649X					\$ -
	93	649X					\$ -
	93	649X	Total:				\$ -
The CFDA# is REQUIRED - This number is the Catalog of Federal Domestic Assistance federal number and identifies the Federal Grant which funds the SSA. If there is not a CFDA #, the item is not funded with a federal grant.							

- Enter full payment amount made with federal funds

Completing the ICRP ACW

Payments to Fiscal Agent/Member Districts of Shared Services Arrangements (SSAs)

Federal Subrecipient Items - Federal Subgrants and Federal grant pass-through funds (report only federal funds)

REQUIRED QUESTION

Did the school district distribute federal grant funds as a subgrant or as federal grant pass-through funds?

If YES - Complete this section, detail the items below.

Select answer from pull-down list ↓

Federal Subgrants

Fund	Function	Obj	Payee	Description	CFDA #	Begin Date	End Date	Amount
Select	Select	Select						\$ -
Select	Select	Select						\$ -
Select	Select	Select						\$ -
Select	Select	Select						\$ -
Select	Select	Select						\$ -

Other Federal Grant Pass-Through Funds

Fund	Function	Obj	Payee	Description	CFDA #	Begin Date	End Date	Amount
Select	Select	Select						\$ -
Select	Select	Select						\$ -
Select	Select	Select						\$ -
Select	Select	Select						\$ -
Select	Select	Select						\$ -

The CFDA# is REQUIRED - This number is the Catalog of Federal Domestic Assistance federal number and identifies the Federal Grant which funds the subrecipient item. If there is not a CFDA #, it is not a subrecipient item.

- Do not include subgrants or subcontracts that are less than \$25,000, and do not include the first \$25,000 of payments in subgrants or subcontracts that are greater than \$25,000

Completing the ICRP ACW

Federal Subrecipient Items - Federal Subgrants and Federal Grant Pass-Through Funds (report only federal funds)

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Contingencies

- Select the fund class, function, and object codes from the pull-down lists
- Enter a description and the amount of the contingency

Contingencies					
Fund	Function	Obj	Description	Amount	
Select	Select	Select	Monetary judgements against district/school (legal judgements dictated by a court of law)	\$	-
Select	Select	Select	Enter Description of Cost	\$	-
Select	Select	Select	Enter Description of Cost	\$	-
Select	Select	Select	Enter Description of Cost	\$	-
Select	Select	Select	Enter Description of Cost	\$	-
Select	Select	Select	Enter Description of Cost	\$	-



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Chief Executive Officer Information (report only general funds)

NOTE: Do not duplicate costs - All column items must be completed					
Fund	Function (Select from pull-down list)	Position Title	State/Local Salary Amount Object Codes 611X-612X	State/Local Fixed Cost Object Codes 613X-614X ***	Enter Number of Position** (do not duplicate counts)
1XX - 199	Select				
1XX - 199	Select				
1XX - 199	Select				
1XX - 199	Select				
1XX - 199	Select				
1XX - 199	Select				
1XX - 199	Select				
1XX - 199	Select				
1XX - 199	Select				
1XX - 199	Select				
1XX - 199	Select				
1XX - 199	Select				
1XX - 199	Select				
1XX - 199	Select				
1XX - 199	Select				
1XX - 199	Select				

***do not include obj code 6144

Completing the ICRP ACW Chief Executive Officer Information

Terminal Leave							
REQUIRED QUESTION		Did the LEA make payments to one or more departing employees for terminal leave? If YES - Complete this section, detail the items below.					
Select answer from pull-down list ↓							
Fund	Function	Object	Location of Employee	Job Title of Employee	Name of Employee	Nature of Employee (Direct or Indirect)	Amount of Payment
Select	Select	Select				Select	\$ -
Select	Select	Select				Select	\$ -
Select	Select	Select				Select	\$ -
Select	Select	Select				Select	\$ -
Select	Select	Select				Select	\$ -
Select	Select	Select				Select	\$ -
Select	Select	Select				Select	\$ -
Select	Select	Select				Select	\$ -
Select	Select	Select				Select	\$ -
Select	Select	Select				Select	\$ -

Completing the ICRP ACW Terminal Leave

Submitting the ICRP ACW

- Log on to the [TEA Login, \(TEAL\)](#)
- Select GFFC Reports and Data Collections
- Select Upload Response Documents
- Select ICRP Additional Costs Workbook from the “Response Template Title” pulldown menu:
 - Workbook must be submitted in Excel format

Submitting the ICRP ACW (continued)

- Select Response Document from the “Response Doc Type” pulldown menu
- Select the school year for which you are requesting an indirect cost rate from the “School Year” pulldown menu (if you are submitting in the fall of 2018 or spring of 2019, select the 2019–2020 school year)
- Select Upload Document



ICRP Next Steps

- ISDs that want a 2019-2020 indirect cost rate must submit the ICRP ACW
- For those ISDs that submit the ICRP ACW, TEA will collect PEIMS data in the spring when 2017-2018 final certified data is available

ICRP Next Steps (continued)

- TEA will merge ISD-submitted ICRP ACW data with PEIMS data to create/prepopulate the complete ICRP
- TEA will post the complete ICRPs in GFFC Reports for ISD review
- ISDs will be required to review and certify acceptance of the resulting indirect cost rates
- New rates will become effective July 1, 2019



Reviewing the ICRP – Financial Worksheets

- The pages of the ICRP are labeled at the bottom of each page. The specific data contained within the worksheets is summarized below:

U-1 All Years (pages 2-3)
Summary of the unrestricted rate's data average for all 3 years

R-1 All Years (pages 5-6)
Summary of the restricted rate's data average for all 3 years



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LEA Indirect Cost Rate Proposal To Establish an Indirect Cost Rate for School Year 2019-2020 (FY 20) U-1: Unrestricted Rate Calculation - 3 Year Average

		3 Year Average			
		Total Costs	Excluded Costs (Includes 702 & 703 governance costs)	Modified Total Direct Cost (MTDC) Base	Indirect Cost Pool (ICP)
FUN	OBJ	DESCRIPTION		Direct Costs/ Disallowed Costs	Indirect Costs (Includes supervision and ICRP indirect costs and indirect fixed costs)
Function 10 (Direct Costs)		Instruction and Instructional Related Services	\$	-	
	8100	Payroll Costs	\$	-	\$
	8200	Prof/Contract Services	\$	-	\$
	8300	Supplies/Materials	\$	-	\$
	8400	Other Operating	\$	-	\$
	8500	Debt Service	\$	-	\$
Function 30 (Direct Costs)		Instructional and School Leadership	\$	-	\$
	8100	Payroll Costs	\$	-	\$
	8200	Prof/Contract Services	\$	-	\$
	8300	Supplies/Materials	\$	-	\$
	8400	Other Operating	\$	-	\$
	8500	Debt Service	\$	-	\$
Function 30 (Direct Costs)		Student Support Services - Student Based	\$	-	\$
	8100	Payroll Costs	\$	-	\$
	8200	Prof/Contract Services	\$	-	\$
	8300	Supplies/Materials	\$	-	\$
	8400	Other Operating	\$	-	\$
	8500	Debt Service	\$	-	\$
Function 40 (Indirect Costs)		General Administration (Other Board and Tax Office are classified as Excluded Costs)	\$	-	
	8100	Payroll Costs	\$	-	\$
	8200	Prof/Contract Services	\$	-	\$
	8300	Supplies/Materials	\$	-	\$
	8400	Other Operating	\$	-	\$
	8500	Debt Service	\$	-	\$
Function 40 (Indirect Costs)		Support Services - Non-Student Based	\$	-	\$
	8100	Payroll Costs	\$	-	\$
	8200	Prof/Contract Services	\$	-	\$
	8300	Supplies/Materials	\$	-	\$
	8400	Other Operating	\$	-	\$
	8500	Debt Service	\$	-	\$
Function 40 (Indirect Costs)		Auxiliary Services	\$	-	\$
	8100	Payroll Costs	\$	-	\$
	8200	Prof/Contract Services	\$	-	\$
	8300	Supplies/Materials	\$	-	\$
	8400	Other Operating	\$	-	\$
	8500	Debt Service	\$	-	\$
Function 40 (Indirect Costs)		Self Services	\$	-	\$
	8100	Payroll Costs	\$	-	\$
	8200	Prof/Contract Services	\$	-	\$
	8300	Supplies/Materials	\$	-	\$
	8400	Other Operating	\$	-	\$
	8500	Debt Service	\$	-	\$
Function 40 (Indirect Costs)		Capital Outlay	\$	-	\$
	8100	Payroll Costs	\$	-	\$
	8200	Prof/Contract Services	\$	-	\$
	8300	Supplies/Materials	\$	-	\$
	8400	Other Operating	\$	-	\$
	8500	Debt Service	\$	-	\$

U-1 - All Years

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LEA Indirect Cost Rate Proposal To Establish an Indirect Cost Rate for School Year 2019-2020 (FY 20) R-1: Restricted Rate Calculation - 3 Year Average

		3 Year Average			
		Total Costs	Excluded Costs (Includes 702 & 703 governance costs)	Modified Total Direct Cost (MTDC) Base	Indirect Cost Pool (ICP)
FUN	OBJ	DESCRIPTION		Direct Costs/ Disallowed Costs	Indirect Costs (Does NOT include CEO indirect salaries and indirect fixed costs)
Function 20 (Excluded Costs)		Capital Outlay	\$	-	
	8100	Payroll Costs	\$	-	\$
	8200	Prof/Contract Services	\$	-	\$
	8300	Supplies/Materials	\$	-	\$
	8400	Other Operating	\$	-	\$
	8500	Debt Service	\$	-	\$
Function 30 (Excluded Costs)		Intergovernmental Charges	\$	-	
	8100	Payroll Costs	\$	-	\$
	8200	Prof/Contract Services	\$	-	\$
	8300	Supplies/Materials	\$	-	\$
	8400	Other Operating	\$	-	\$
	8500	Debt Service	\$	-	\$
		Total costs of all functions	\$	-	\$
		Subrecipient item adjustment for func 31 and funds 800-700		Included throughout	\$
		Total costs of all functions with adjustment	\$	-	\$
ADDITIONAL COSTS					
Depreciation	Governmental Depreciation charged to state/local governmental funds		\$	-	\$
				Modified Total Direct Cost (MTDC) Base	Indirect Cost Pool

Established Indirect Cost Rate		
A	B	C
Indirect Cost Pool	MTDC Base	Reduction of Discount Factor (10%)
	A / B * C	90%
	Rate	

R-1 - All Years

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Reviewing the ICRP – Financial Worksheets (continued)

- Restricted Rate Adj All

Summary of the restricted rate adjustment average for all 3 years (page 4)



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LEA Indirect Cost Rate Proposal To Establish an Indirect Cost Rate for School Year 2019-2020 (FY '20) Restricted Rate Adjustments to 3 Year Average Financial Information				
Section I: Staff Count Allocation				
This section determines the percentage of indirect staff considered CEOs from the total indirect staff. The percentage yielded is applied to the total indirect costs in each function and object to determine the associated costs for the CEOs and their immediate support staff.				
1	Total Indirect Staff (From FD tab)			0
2	Number of Positions listed on ACW (the Superintendent, Chief Executive Officers (CEOs) or Components, and their immediate support staff)			0
3	Percentage of Indirect Staff which are Chief Executive Officers/Support Staff			
Sections II, III, & IV: Costs Moved from Indirect Cost Pool to Modified Total Direct Cost Base				
Section II: Position Detail by Function				
This section summarizes the Chief Executive Officers/Support Staff positions' salaries and fixed costs amounts by function code. These costs must be classified as indirect costs on the U-1 and reclassified as direct costs on the R-1.				
Object	Function	Description	Salaries & Fixed Cost	
6100	10	INSTR & REL SVC	\$	-
6100	20	INSTR & SCH LDR	\$	-
6100	30	SUPPORT SVCS PUPIL	\$	-
6100	40	ADMINISTRATION	\$	-
6100	50	SUPPORT SVCS NONSTU	\$	-
6100	60	ANCILLARY SVCS	\$	-
Total Amounts:			\$	-
Section III: Indirect (Facilities and Administrative) Costs				
This section calculates the indirect (facilities and administrative) costs associated with the Chief Executive Officers/Support Staff positions by applying the percentage calculated in Section I 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:	
			Amount classified on U-1 as indirect	Costs Moved from ICP to MTDC
Function 40 - General Administration				
Object	Description			% Applied Here
6200	Prof/Contract Services		\$	-
6300	Supplies/Materials		\$	-
6400	Other Operating		\$	-
Function 50 - Support Services - Non-Student Based				
Object	Description			
6200	Prof/Contract Services			
6300	Supplies/Materials			
6400	Other Operating			
Section IV: Summary of Costs Moved from the Indirect Cost Pool to the Total Modified Direct Cost Base				
This section summarizes the Chief Executive Officers/Support Staff positions' salaries and fixed costs amounts determined in Sections II and the positions' associated costs determined in Section III. These costs must be classified as direct costs on the R-1.				
Object	Function	Description	Amount classified on U-1 as indirect	Amount being moved from indirect to direct
6100	10	INSTR & REL SVC - Payroll Costs	\$	- \$
6100	20	INSTR & SCH LDR - Payroll Costs	\$	- \$
6100	30	SUPPORT SVCS PUPIL - Payroll Costs	\$	- \$
6100	40	ADMINISTRATION - Payroll Costs	\$	- \$
6200	40	ADMINISTRATION - Prof/Contract Services	\$	-
6300	40	ADMINISTRATION - Supplies/Materials	\$	-
6400	40	ADMINISTRATION - Other Operating	\$	-
6100	50	SUPPORT SVCS NONSTUDENT - Payroll Costs		\$ -
6200	50	SUPPORT SVCS NONSTUDENT - Prof/Contract Services		
6300	50	SUPPORT SVCS NONSTUDENT - Supplies/Materials		
6400	50	SUPPORT SVCS NONSTUDENT - Other Operating		
6100	60	ANCILLARY SVCS - Payroll Costs	\$	- \$
Total Amounts:			\$	- \$
Depreciation			Governmental Depreciation charged to state/local governmental funds	\$ - \$
Grand Total Amounts:				
Total amount moved from Indirect Cost Pool to Total Modified Direct Cost Base Includes indirect salaries, indirect fixed costs, any associated indirect facilities & administration costs, and depreciation costs.				

Restricted Rate Adj All

Page 4

ICRP 19_ISDs V3.xlsm

- Supporting data for each of the 3 fiscal years used in the calculation (additional costs and TSDS/PEIMS financial data)

Year 2 – 2016 (pages 11-14)

Year 3 – 2018 (pages 15-18)



Additional Costs Yr 1

ICRP 19 ISDs V3.x\sm

Financial Data Yr 1

Page 9

Filling Out the ICRP Certification

- ISD's certification of the information contained within the proposal (page 1)



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LEA Indirect Cost Rate Proposal

To Establish an Indirect Cost Rate for School Year 2019-2020 (FY '20) Certification of Indirect Costs

This is to certify that I have reviewed the indirect cost rate proposal (ICRP) 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. Disallowed costs have been adjusted for in allocating costs as indicated in the indirect cost proposal and in accordance with my LEA'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 Uniform Guidance §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. The school district'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.

I declare that the most recent ICRP uploaded by TEA into GFFC Reports and Data Collections is true and correct to the best of my knowledge.

Name of School District: _____

County/District Number: _____

Name of Official: _____

Title of Official: _____

Signature of Official: _____

Date of Execution: _____

Unrestricted Rate:

Restricted Rate:

The shaded areas are for the LEA to enter information. This form must be printed, completed, signed, scanned, and uploaded to GFFC Reports and Data Collections.

Filling Out the ICRP Certification (continued)

The certification must be signed by the school district's superintendent, chief executive officer (CEO), or chief financial officer (CFO).



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To complete the certification:

- Print the certification page
- Enter the required information
- Have the Superintendent, CEO, or CFO sign and date the printed page
- Scan the signed and dated page
- Upload the scanned certification into GFFC Reports as **“ICRP Certification”**

Submitting the ICRP Certification

Complete the following steps to submit your school district's completed ICRP Certification:

- Log on to the [TEA, Login \(TEAL\)](#)
- Select **GFFC Reports and Data Collections**
- Select **Upload Response Documents**
- Select **ICRP Certification** from the “Response Template Title” pulldown menu
- Select **Response Document** from the “Response Doc Type” pulldown menu
- Select the school year **2019-2020** from the “School Year” pulldown menu

Questions

Federal Fiscal Compliance and Reporting Division

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512-463-9127



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