District Request for Indirect Cost Rates For 2021–2022 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

This presentation is intended solely to provide general information and guidance to Texas local educational agencies (LEAs) and reflects the Texas Education Agency's (TEA's) current understanding of the Indirect Cost Rate Proposal (ICRP) process, requirement and applicable federal guidance. The content of this presentation is subject to change as a result of further potential information and guidance provided by federal agencies with regulatory oversight of Indirect Cost Rate. This presentation does not constitute legal advice, and LEAs are, therefore, advised to seek legal counsel regarding the information and guidance provided in this presentation before acting on such information and guidance.

Q&A

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

Indirect Cost Rates Webpage

ICRP Additional Costs Workbook (ACW) and Instruction Manual

The district ICRP and ACW have been updated. To assist districts, TEA has developed a data collection methodology that populates PEIMS data into an ICRP. However, a small amount of the required ICRP data cannot be obtained through PEIMS. Therefore, districts are asked to provide a small amount of additional costs data to TEA through the submission of an ICRP ACW. Districts can easily obtain the additional costs data by running simple queries within their financial accounting systems. Districts will not be required to analyze or classify any costs in the ICRP ACW.

- ICRP Additional Costs Workbook (Excel)
- ICRP Additional Costs Workbook (PDF) not for completion
- ICRP Additional Costs Workbook Instruction Manual (PDF)
- ICRP Additional Costs Workbook Frequently Asked Questions (FAQs)

Training Module

TEA has developed a PowerPoint training module explaining the process and instructions for completing the ICRP ACW which may be accessed here:

- ICRP Additional Costs Workbook PowerPoint Training (PP)
- ICRP Additional Costs Workbook PowerPoint Training (PDF)

Submission Deadline

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)
- Newest Delegation Agreement received 11/29/19 in effect for 5 years (through 2024–2025)

USDE Delegation Agreement Overview

- For school year 2020-2021 and beyond, TEA received a new Delegation Agreement from USDE that specifies the approved indirect cost rate calculation methodology.
  - Re-affirms and clarifies current procedures in the LEA Plan
  - Prohibited indirect cost rates extensions
  - Rescinded all current indirect cost rates extensions
  - Required that rates be requested by independent school districts (districts) every year
  - Required that TEA calculates rates every year
  - Required 3 years of financial data to calculate the one-year rates

Rate Types

TEA issues two indirect cost rates to LEAs, an unrestricted rate and a restricted rate.

- **Unrestricted Rates**

Unrestricted rates are applied to grants not subject to the federal supplement, not supplant requirement.

- **Restricted Rates**

Restricted rates are used for grant programs where the supplement, not supplant requirement applies.

Most of the grants that TEA administers are subject to supplement, not supplant, and the restricted indirect cost rate is applied to them.

Indirect Cost Rate Proposal Overview

- Indirect cost rate proposal (ICRP) was updated to accommodate three years of financial data
- Districts no longer complete the ICRP – instead, complete the ICRP Additional Costs Workbook or ICRP ACW
- TEA will prepopulate an ICRP for each district that requests indirect cost rates through submission of the ICRP ACW

ICRP Additional Costs Workbook

- 20–21 SY ICRP was streamlined (21–22 follows same format)
- Districts must complete and submit the ICRP ACW to request indirect cost rates
- To receive rates for the 2021–2022 SY, the due date to submit the ICRP ACW is **January 19, 2021**

ICRP – Prepopulated Data

- TEA will prepopulate the ICRP with the following data:
  - 10%* will be prepopulated from the ICRP ACW submitted by the district
  - 90%* will be prepopulated from PEIMS data
- Districts will review and certify the complete ICRPs

*Percentages are approximate

Indirect Cost Rates Timeline

Date	Action
November 5, 2020	ICRP ACW is made available via the Indirect Cost Rates webpage and the secure GFFC Reports and Data Collections application, accessible through TEAL.
January 19, 2021	Due date for districts to submit the ICRP ACW requesting indirect cost rates.
January – April 2021	TEA reviews all submitted ICRP ACWs and requests clarification and/or re-submissions, as needed.
April 22, 2021	TEA provides complete ICRPs to districts for review and certification.
May 21, 2021	Due date for districts to submit ICRP Certification in GFFC Reports and Data Collections
July 1, 2021	Notification Letter - Indirect Cost Rate posted in GFFC Reports and Data Collections, accessible through TEAL. **Rates become effective.**

Completing the ICRP ACW

LEA Information Worksheet

Indirect Cost Rate Proposal (ICRP) Additional Costs Workbook

To Establish an Indirect Cost Rate for
School Year 2021-2022 (FY '22)

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 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.

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: Select

County District Number: CDN

Name of Primary Contact Completing Worksheet:

Title:

Phone Number:

Email:

Date:

Completing the ICRP ACW

Checklist to Assist LEAs

CHECKLIST

Tab 1: LEA Information and Certification of Additional Costs

- [ ] LEA Tab Completed

Name of LEA : Select from pull-down menu
County-District Number (CDN) - Will auto-populate
Name of Primary Contact (person completing the worksheet)
Title
Phone Number
Email
Date of completion/submission

Tab 2: Organizational Chart Sample

The Organizational Chart Sample tab contains an example of the kind of organizational (org) chart that LEAs must submit.

Tab 3: Organizational Chart

- [ ] Inserted Org Chart for the Correct Fiscal Year (FY 2020)

The Org Chart tab is where LEAs will insert their org chart for the fiscal year for which financial data is submitted.

Tab 4: Additional Costs Worksheet **Your district might not have amounts to report in some of the sections.

The sections to be completed by the LEA in Tab 4 of the ICRP ACW include the following:

- [ ] Function 41-Expenditures Entered

In this section, enter the expenditures for Org codes 702, 703, and 720 – by fund, function, and object code as requested here in the worksheet.

- [ ] TRS On-Behalf Payments and/or Medicare Part D Payments

Enter the expenditures for all TRS On-Behalf Payments and/or Medicare Part D Payments made during the applicable fiscal year by the appropriate fund, function, and object (6144) code as requested in the worksheet.

- [ ] Food and Milk Costs of Food Service Program Entered

Enter all Food and Milk expenditures in a Food Service Program made during the applicable fiscal year by the appropriate fund, function, and object (6341) code as requested in the worksheet.

- [ ] Depreciation Expense Amount Entered

Enter the total depreciation expenses charged to governmental activities for buildings/improvements and furniture/equipment/vehicles.

Completing the ICRP ACW

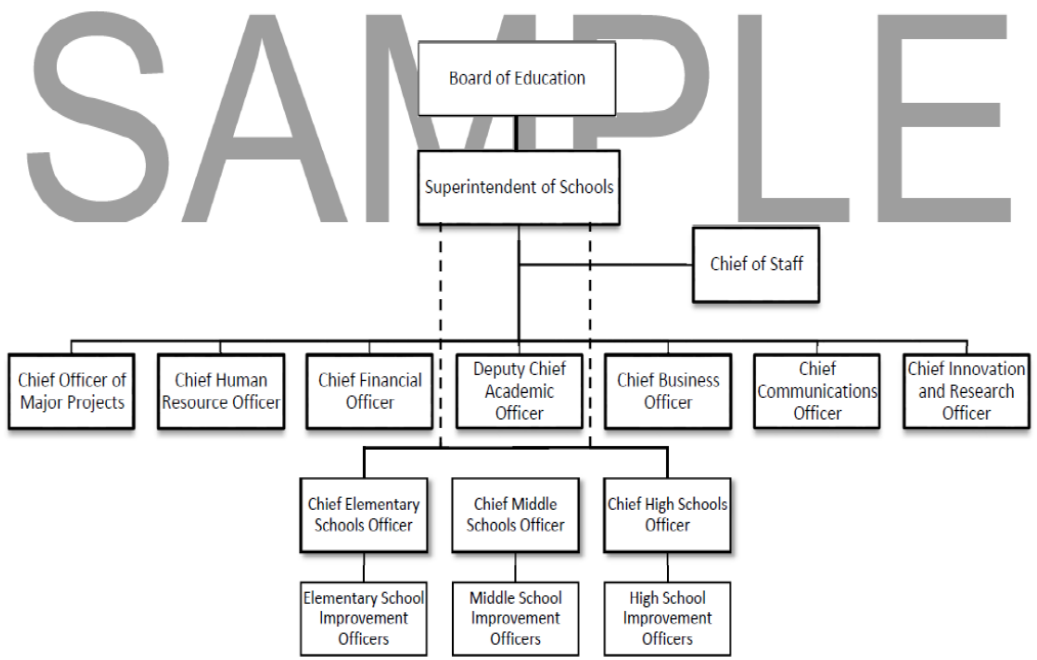
Organizational Chart Sample Worksheet

To Establish an Indirect Cost Rate for
School Year 2021-2022 (FY '22)

Organizational Chart Requirement

Below is an example of the kind of organizational chart that ISDs must submit for fiscal year 20XX to be included in the ICRP. The organizational chart must support the positions itemized on the Additional Costs FY XX worksheet.

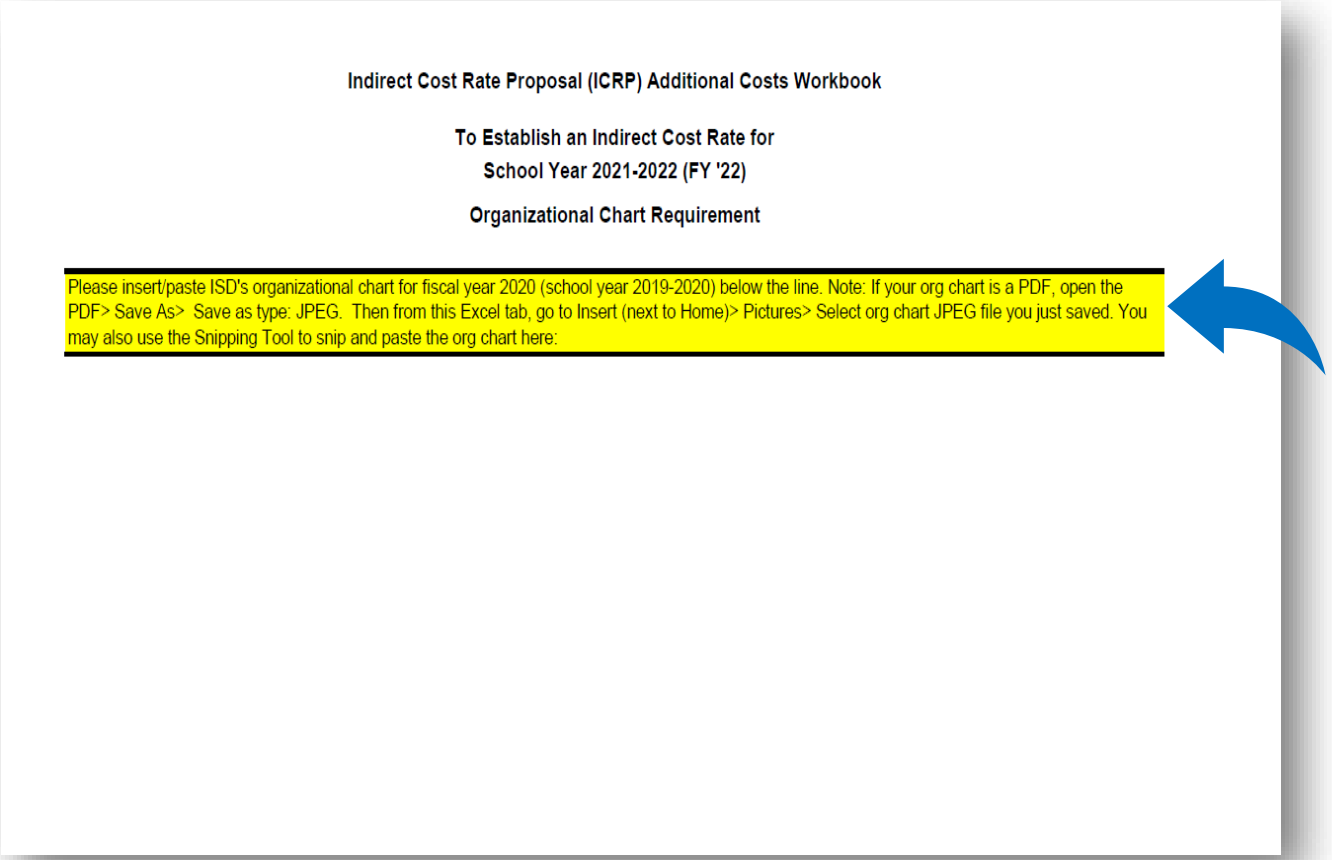
Sample Organizational Chart



Completing the ICRP ACW

Organizational Chart Worksheet

- The process for submitting the Org Chart is the same as last year. Districts can insert their org chart into this worksheet/tab.
- Districts will not submit a separate document in GFFC Reports and Data Collections.



Indirect Cost Rate Proposal (ICRP) Additional Costs Workbook

To Establish an Indirect Cost Rate for
School Year 2021-2022 (FY '22)

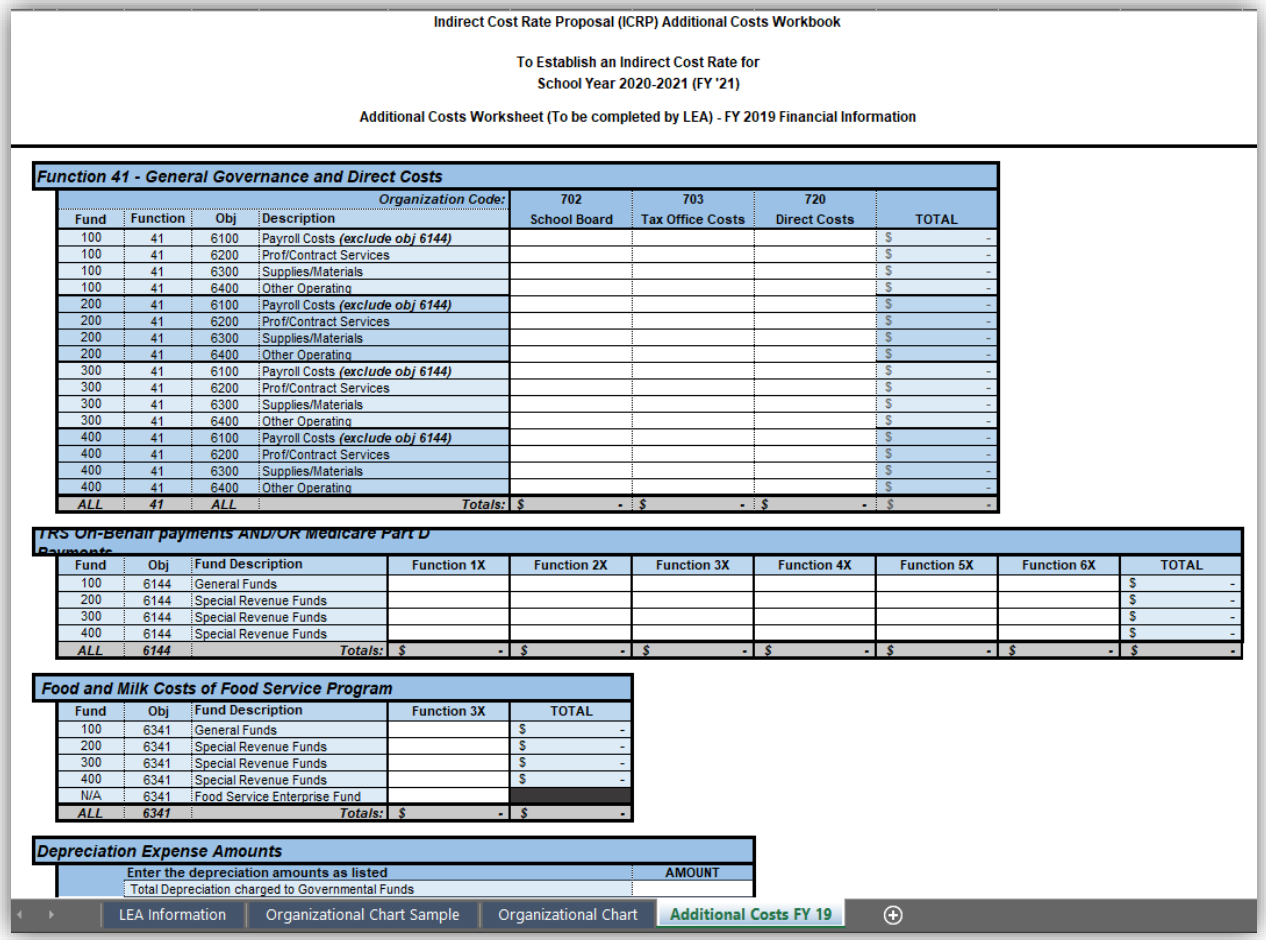
Organizational Chart Requirement

Please insert/paste ISD's organizational chart for fiscal year 2020 (school year 2019-2020) 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)**

If your district received indirect cost rates for 20–21 SY and is requesting again for 21–22 SY, you will only have to submit 1 Additional Costs Worksheet for FY 20 (19–20 SY data) because TEA has retained the data you've already submitted for the previous 2 years (17–18 and 18–19).



Indirect Cost Rate Proposal (ICRP) Additional Costs Workbook

To Establish an Indirect Cost Rate for
School Year 2020-2021 (FY '21)

Additional Costs Worksheet (To be completed by LEA) - FY 2019 Financial Information

Function 41 - General Governance and Direct Costs

Fund	Function	Obj	Description	702 School Board	703 Tax Office Costs	720 Direct Costs	TOTAL
			Organization Code:				
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		$ -
N/A	6341	Food Service Enterprise Fund		
ALL	*6341*	*Totals:*	$ -	$ -

Depreciation Expense Amounts

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

LEA Information | Organizational Chart Sample | Organizational Chart | Additional Costs FY 19

Completing the ICRP ACW

Additional Costs Worksheet(s)

- First year a district requests indirect cost rates is the only year it is required to submit three years' worth of additional costs data
  - In subsequent years, the district will be required to provide data only for the year(s) not previously-submitted
- Districts should run accounting system queries to retrieve most of the requested information

Completing the ICRP ACW

Additional Costs Worksheet(s)

- A staff member familiar with accounting system queries should complete the workbook
- Indicate $0.00 if there are no expenditures (it will show as "$ -" in Excel); do NOT leave sections blank

Completing the ICRP ACW

Function 41 - General Governance and Direct Costs

- Enter expenditures for org codes 702, 703, and 720 – by fund, function, and object code

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 ***(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:***	$ -	$ -	$ -	$ -

Completing the ICRP ACW

TRS On-Behalf Payments/ Medicare Part D Payments

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

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:***	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Completing the ICRP ACW

Food and Milk Costs of Food Service Program

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

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		$ -
N/A	6341	Food Service Enterprise Fund		
ALL	6341	Totals:	$ -	$ -

Completing the ICRP ACW

Depreciation Expense Amounts

- 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"

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
Governmental Activities:				
Capital Assets not being Depreciated				
Land	$ 2,892,151	$ 5,048	$ -	$ 2,897,199
Constuction 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	$ 286,080	$ -	$ 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	195,623	-	902,486
Total Accumulated Depreciation	$ 22,817,945	$ 3,096,396	$ -	$ 25,914,341
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	[illegible]
Data Processing Services	59,321
Total	$ 3,096,396

Completing the ICRP ACW

Payments to Fiscal Agent/Member Districts of Shared Services Arrangements (SSAs) (report only federal funds)

- Enter full payment amount made with federal funds

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?*

Select answer from pull-down list ↓

Payments to Fiscal Agents/Member Districts of SSAs

Fund	Function	Object	Name of SSA	CFDA #	Begin Date	End Date	Amount
Paid with Federal Funds							
	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.

Completing the ICRP ACW

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

- 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

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.

Completing the ICRP ACW

Contingencies

- Select the fund, function, and object code 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	

Completing the ICRP ACW

Chief Executive Officer Information

- Enter all expenditures for Chief Executive Officers and their immediate support person(s) – state/local salaries and fixed costs by function and position name. These positions should correspond to the organizational chart that you will be inserting/pasting within the ICRP ACW Organizational Chart tab.

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 Amount 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				

****do not include obj code 6144*

Completing the ICRP ACW

Terminal leave

- Terminal leave payments are amounts paid to departing employees outside of normal routine payments for either the accumulation of vacation leave or as part of an employment contract.

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	

Common Mistakes

- Depreciation Expense- Blank or wrong amount reported

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

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

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?*

Select answer from pull-down list ↓

Payments to Fiscal Agents/Member Districts of SSAs

Fund	Function	Object	Name of SSA	CFDA #	Begin Date	End Date	Amount
Paid with Federal Funds							
	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.

Common Mistakes

- Federal Subrecipient Items - Federal Subgrants and Federal grant pass-through funds - Incomplete data and no selection from pull-down list

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.

- Contingencies – No selection from pull-down list

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	

Common Mistakes

- Chief Executive Officer Information - No selection from pull-down list, number of position(s), positions listed that should NOT be under CEO section (see #s 10 &11 in the FAQ)

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 Amount 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				
		Grand Totals:	$ -	$ -	0.00
			State/Local Salary Amount (611X-612X)	State/Local Fixed Cost Amount (613X-614X)	Total Number of Positions

****do not include obj code 6144*

What are some examples of positions that should NOT be listed:

- Campus Principals
- Special Education Programs
- Federal Programs
- Transportation Programs
- Food Service Programs
- Art Programs
- Board of Trustees

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 indirect cost rates from the “School Year” pulldown menu (if you are submitting in the fall of 2020 or spring of 2021, select the **2021–2022** school year)
- Select **Upload Document**

ICRP Next Steps

- Districts that want 2021–2022 indirect cost rates must submit the ICRP ACW by January 19, 2021
- For those districts that submit the ICRP ACW, TEA will collect PEIMS data in the spring when 2019–2020 final certified data is available
- TEA will merge district-submitted ICRP ACW data with PEIMS data to create/prepopulate the complete ICRP

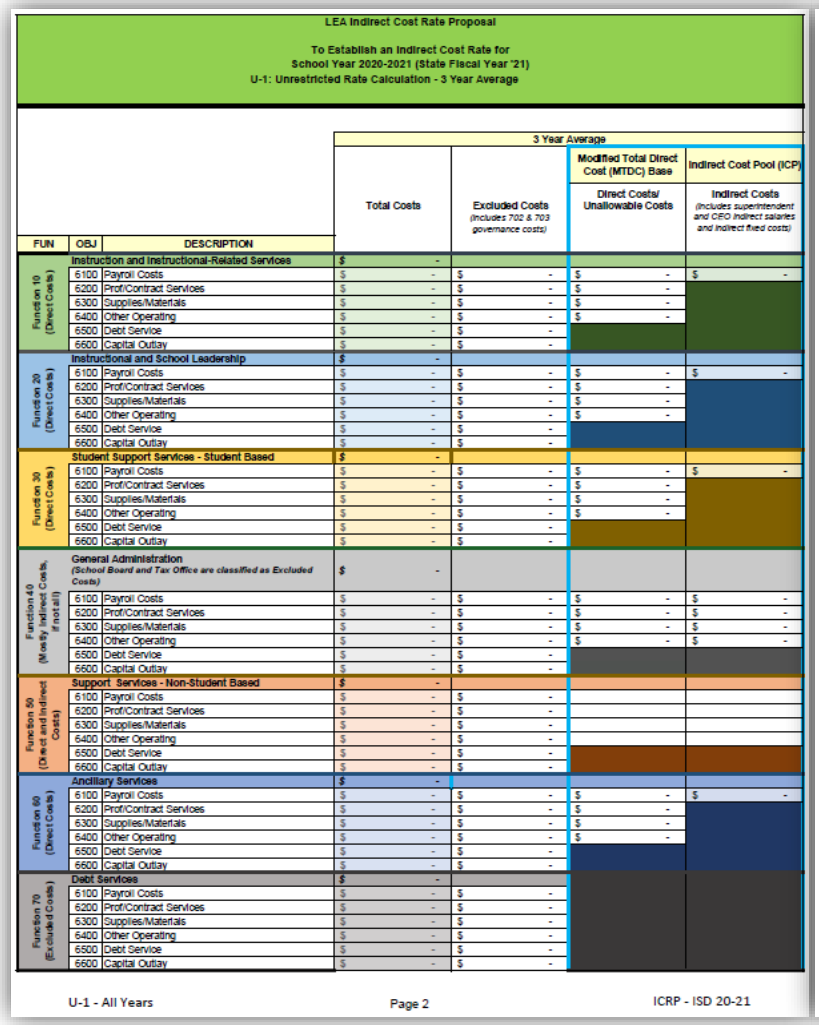
ICRP Next Steps (continued)

- TEA will post the complete ICRPs in GFFC Reports for district review
- Districts will be required to review and certify acceptance of the resulting indirect cost rates
- New rates will become effective July 1, 2021

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

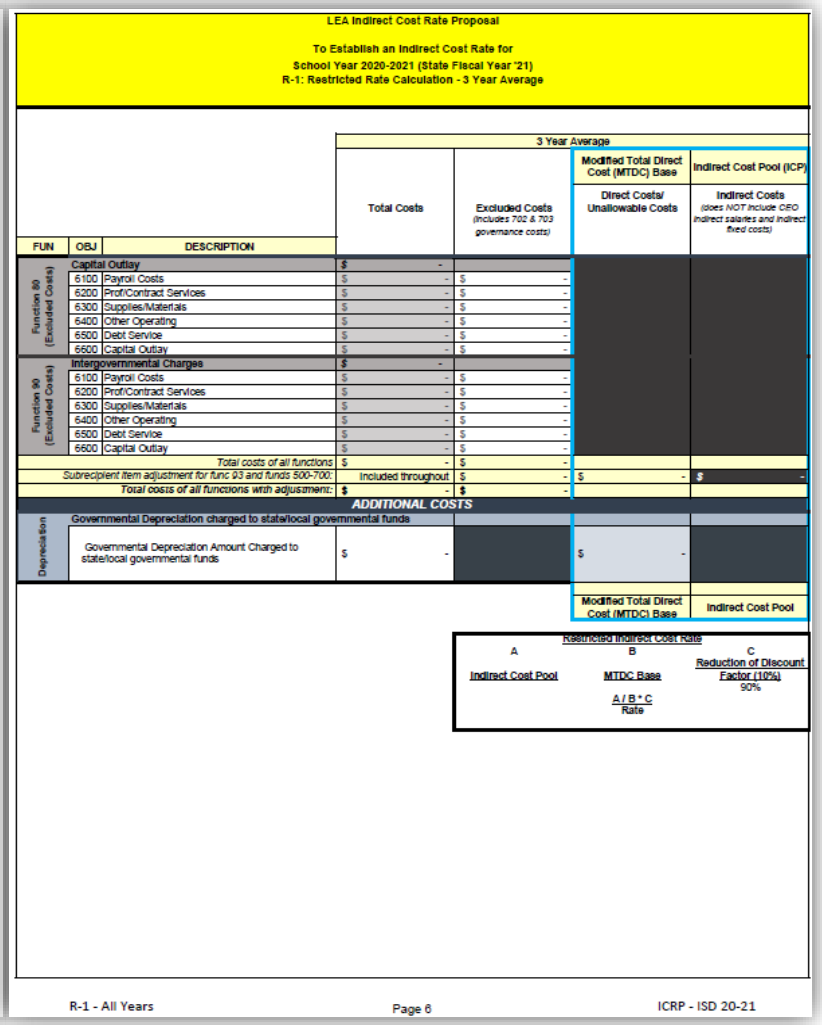


LEA Indirect Cost Rate Proposal

To Establish an Indirect Cost Rate for
School Year 2020-2021 (State Fiscal Year '21)
U-1: Unrestricted Rate Calculation - 3 Year Average

FUN	OBJ	DESCRIPTION	3 Year Average: Total Costs	Excluded Costs (includes 702 & 703 governance costs)	Modified Total Direct Cost (MTDC) Base: Direct Costs/ Unallowable Costs	Indirect Cost Pool (ICP): Indirect Costs (includes superintendent and CEO indirect salaries and indirect fixed costs)
Function 10 (Direct Costs)		Instruction and Instructional-Related Services	$ -			
	6100	Payroll Costs	$ -	$ -	$ -	$ -
	6200	Prof/Contract Services	$ -	$ -	$ -	
	6300	Supplies/Materials	$ -	$ -	$ -	
	6400	Other Operating	$ -	$ -	$ -	
	6500	Debt Service	$ -	$ -		
	6600	Capital Outlay	$ -	$ -		
Function 20 (Direct Costs)		Instructional and School Leadership	$ -			
	6100	Payroll Costs	$ -	$ -	$ -	$ -
	6200	Prof/Contract Services	$ -	$ -	$ -	
	6300	Supplies/Materials	$ -	$ -	$ -	
	6400	Other Operating	$ -	$ -	$ -	
	6500	Debt Service	$ -	$ -		
	6600	Capital Outlay	$ -	$ -		
Function 30 (Direct Costs)		Student Support Services - Student Based	$ -			
	6100	Payroll Costs	$ -	$ -	$ -	$ -
	6200	Prof/Contract Services	$ -	$ -	$ -	
	6300	Supplies/Materials	$ -	$ -	$ -	
	6400	Other Operating	$ -	$ -	$ -	
	6500	Debt Service	$ -	$ -		
	6600	Capital Outlay	$ -	$ -		
Function 40 (Mostly Indirect Costs, if not all)		General Administration (School Board and Tax Office are classified as Excluded Costs)	$ -			
	6100	Payroll Costs	$ -	$ -	$ -	$ -
	6200	Prof/Contract Services	$ -	$ -	$ -	$ -
	6300	Supplies/Materials	$ -	$ -	$ -	$ -
	6400	Other Operating	$ -	$ -	$ -	$ -
	6500	Debt Service	$ -	$ -		
	6600	Capital Outlay	$ -	$ -		
Function 50 (Direct and Indirect Costs)		Support Services - Non-Student Based	$ -			
	6100	Payroll Costs	$ -	$ -		
	6200	Prof/Contract Services	$ -	$ -		
	6300	Supplies/Materials	$ -	$ -		
	6400	Other Operating	$ -	$ -		
	6500	Debt Service	$ -	$ -		
	6600	Capital Outlay	$ -	$ -		
Function 60 (Direct Costs)		Ancillary Services	$ -			
	6100	Payroll Costs	$ -	$ -	$ -	$ -
	6200	Prof/Contract Services	$ -	$ -	$ -	
	6300	Supplies/Materials	$ -	$ -	$ -	
	6400	Other Operating	$ -	$ -	$ -	
	6500	Debt Service	$ -	$ -		
	6600	Capital Outlay	$ -	$ -		
Function 70 (Excluded Costs)		Debt Services	$ -			
	6100	Payroll Costs	$ -	$ -		
	6200	Prof/Contract Services	$ -	$ -		
	6300	Supplies/Materials	$ -	$ -		
	6400	Other Operating	$ -	$ -		
	6500	Debt Service	$ -	$ -		
	6600	Capital Outlay	$ -	$ -		

U-1 - All Years Page 2 ICRP - ISD 20-21



LEA Indirect Cost Rate Proposal

To Establish an Indirect Cost Rate for
School Year 2020-2021 (State Fiscal Year '21)
R-1: Restricted Rate Calculation - 3 Year Average

FUN	OBJ	DESCRIPTION	3 Year Average: Total Costs	Excluded Costs (includes 702 & 703 governance costs)	Modified Total Direct Cost (MTDC) Base: Direct Costs/ Unallowable Costs	Indirect Cost Pool (ICP): Indirect Costs (does NOT include CEO indirect salaries and indirect fixed costs)
Function 80 (Excluded Costs)		Capital Outlay	$ -			
	6100	Payroll Costs	$ -	$ -		
	6200	Prof/Contract Services	$ -	$ -		
	6300	Supplies/Materials	$ -	$ -		
	6400	Other Operating	$ -	$ -		
	6500	Debt Service	$ -	$ -		
	6600	Capital Outlay	$ -	$ -		
Function 90 (Excluded Costs)		Intergovernmental Charges	$ -			
	6100	Payroll Costs	$ -	$ -		
	6200	Prof/Contract Services	$ -	$ -		
	6300	Supplies/Materials	$ -	$ -		
	6400	Other Operating	$ -	$ -		
	6500	Debt Service	$ -	$ -		
	6600	Capital Outlay	$ -	$ -		
		Total costs of all functions	$ -	$ -		
		Subrecipient item adjustment for func 93 and funds 500-700:	Included throughout	$ -	$ -	$ -
		Total costs of all functions with adjustment:	$ -	$ -		
		ADDITIONAL COSTS				
Depreciation		Governmental Depreciation charged to state/local governmental funds				
		Governmental Depreciation Amount Charged to state/local governmental funds	$ -		$ -	

Modified Total Direct Cost (MTDC) Base	Indirect Cost Pool

Restricted Indirect Cost Rate

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

R-1 - All Years Page 6 ICRP - ISD 20-21

Reviewing the ICRP – Financial Worksheets (continued)

Restricted Rate Adj All

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

LEA Indirect Cost Rate Proposal
To Establish an Indirect Cost Rate for
School Year 2020-2021 (State Fiscal Year '21)
Restricted Rate Adjustments to 3 Year Average Financial Information

Section I: Staff Count Allocation

This section determines the average percentage of indirect staff considered CEOs from the total indirect staff. The actual percentage yielded per FY is applied respectively to the total indirect costs in each function and object for that FY 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) of Components, and their immediate support staff)	0
3	*Average 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

On each FY, 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. In order to average the expenditures here, the calculated data from each 3 FY is added together then divided by 3. The resulting amount from each function are moved from the indirect cost pool to the MTDC base on the R-1 Tab.

		Amount classified on U-1 as indirect	Costs Moved from ICP to MTDC
Function 40 - General Administration			
Object	**Description**		
6200	Prof/Contract Services	$ -	
6300	Supplies/Materials	$ -	
6400	Other Operating	$ -	
Function 60 - 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 Modified Total 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.

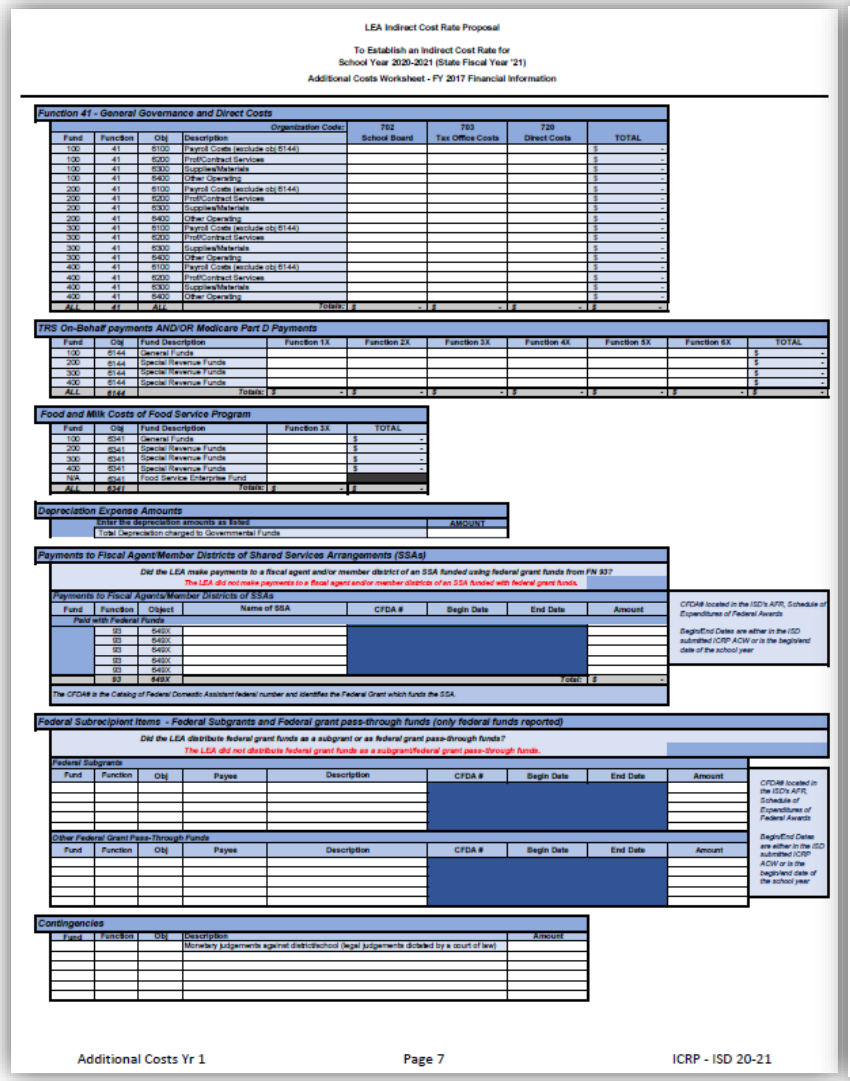
Object	Function	Description	Amount classified on U-1 as indirect	Amount being moved from indirect to direct
6100	10	INSTR & REL SVC - Payroll Costs	$ -	$ -
6100	20	INSTR & SCH LDR - Payroll Costs	$ -	$ -
6100	30	SUPPORT SVCS PUPIL - Payroll Costs	$ -	$ -
6100	40	ADMINISTRATION - Payroll Costs	$ -	$ -
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 Modified Total 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 - ISD 20-21

Reviewing the ICRP – Financial Worksheets (continued)

Supporting data for each of the 3 fiscal years used in the calculation (**Additional Costs** and TSDS/PEIMS **Financial Data**)

- Year 1 – 2018 (pages 7-10)
- Year 2 – 2019 (pages 11-14)
- Year 3 – 2020 (pages 15-18)



LEA Indirect Cost Rate Proposal

To Establish an Indirect Cost Rate for
School Year 2020-2021 (State Fiscal Year '21)
Additional Costs Worksheet - FY 2017 Financial Information

Function 41 - General Governance and Direct Costs

Fund	Function	Obj	Description (Organization Code:)	702 School Board	703 Tax Office Costs	720 Direct Costs	TOTAL
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		$ -
N/A	6341	Food Service Enterprise Fund		
ALL	6341	Totals:	$ -	$ -

Depreciation Expense Amounts

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

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

Did the LEA make payments to a fiscal agent and/or member district of an SSA funded using federal grant funds from FN 93?
The LEA did not make payments to a fiscal agent and/or member districts of an SSA funded with federal grant funds.

Payments to Fiscal Agents/Member Districts of SSAs

Fund	Function	Object	Name of SSA	CFDA #	Begin Date	End Date	Amount
Paid with Federal Funds							
	93	649X					
	93	649X					
	93	649X					
	93	649X					
	93	649X					
	93	649X				Total:	$ -

The CFDA# is the Catalog of Federal Domestic Assistant federal number and identifies the Federal Grant which funds the SSA

CFDA# located in the ISD's AFR, Schedule of Expenditures of Federal Awards

Begin/End Dates are either in the ISD submitted ICRP ACW or is the beginland date of the school year

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

Did the LEA distribute federal grant funds as a subgrant or as federal grant pass-through funds?
The LEA did not distribute federal grant funds as a subgrant/federal grant pass-through funds.

Federal Subgrants

Fund	Function	Obj	Payee	Description	CFDA #	Begin Date	End Date	Amount

Other Federal Grant Pass-Through Funds

Fund	Function	Obj	Payee	Description	CFDA #	Begin Date	End Date	Amount

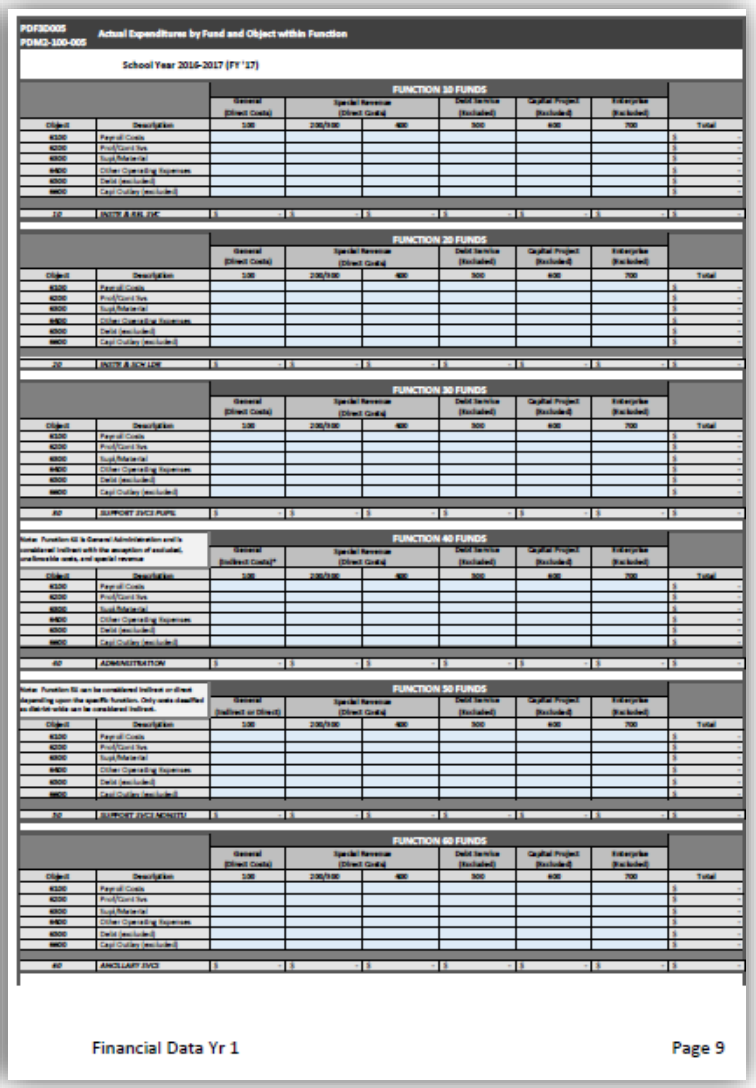
CFDA# located in the ISD's AFR, Schedule of Expenditures of Federal Awards

Begin/End Dates are either in the ISD submitted ICRP ACW or is the beginland date of the school year

Contingencies

Fund	Function	Obj	Description	Amount
			Monetary judgements against district/school (legal judgements dictated by a court of law)	

Additional Costs Yr 1 Page 7 ICRP - ISD 20-21



PDM2-100-005 Actual Expenditures by Fund and Object within Function

School Year 2016-2017 (FY '17)

FUNCTION 10 FUNDS

Object	Description	General (Direct Costs) 100	Special Revenue (Direct Costs) 200/300	Special Revenue (Direct Costs) 400	Debt Service (Excluded) 500	Capital Project (Excluded) 600	Enterprise (Excluded) 700	Total
6100	Payroll Costs							$ -
6200	Prof/Cont Svs							$ -
6300	Supl/Material							$ -
6400	Other Operating Expenses							$ -
6500	Debt (excluded)							$ -
6600	Capl Outlay (excluded)							$ -
10	INSTR & RES. OPE	$ -	$ -	$ -	$ -	$ -	$ -	$ -

FUNCTION 20 FUNDS

Object	Description	General (Direct Costs) 100	Special Revenue (Direct Costs) 200/300	Special Revenue (Direct Costs) 400	Debt Service (Excluded) 500	Capital Project (Excluded) 600	Enterprise (Excluded) 700	Total
6100	Payroll Costs							$ -
6200	Prof/Cont Svs							$ -
6300	Supl/Material							$ -
6400	Other Operating Expenses							$ -
6500	Debt (excluded)							$ -
6600	Capl Outlay (excluded)							$ -
20	INSTR & SCH LDR	$ -	$ -	$ -	$ -	$ -	$ -	$ -

FUNCTION 30 FUNDS

Object	Description	General (Direct Costs) 100	Special Revenue (Direct Costs) 200/300	Special Revenue (Direct Costs) 400	Debt Service (Excluded) 500	Capital Project (Excluded) 600	Enterprise (Excluded) 700	Total
6100	Payroll Costs							$ -
6200	Prof/Cont Svs							$ -
6300	Supl/Material							$ -
6400	Other Operating Expenses							$ -
6500	Debt (excluded)							$ -
6600	Capl Outlay (excluded)							$ -
30	SUPPORT SVCS PUPIL	$ -	$ -	$ -	$ -	$ -	$ -	$ -

FUNCTION 40 FUNDS

Note: Function 40 is General Administration and is considered indirect with the exception of excluded, unallowable costs, and special revenue

Object	Description	General (Indirect Costs)* 100	Special Revenue (Direct Costs) 200/300	Special Revenue (Direct Costs) 400	Debt Service (Excluded) 500	Capital Project (Excluded) 600	Enterprise (Excluded) 700	Total
6100	Payroll Costs							$ -
6200	Prof/Cont Svs							$ -
6300	Supl/Material							$ -
6400	Other Operating Expenses							$ -
6500	Debt (excluded)							$ -
6600	Capl Outlay (excluded)							$ -
40	ADMINISTRATION	$ -	$ -	$ -	$ -	$ -	$ -	$ -

FUNCTION 50 FUNDS

Note: Function 50 can be considered indirect or direct depending upon the specific function. Only costs classified as direct-only can be considered indirect.

Object	Description	General (Indirect or Direct) 100	Special Revenue (Direct Costs) 200/300	Special Revenue (Direct Costs) 400	Debt Service (Excluded) 500	Capital Project (Excluded) 600	Enterprise (Excluded) 700	Total
6100	Payroll Costs							$ -
6200	Prof/Cont Svs							$ -
6300	Supl/Material							$ -
6400	Other Operating Expenses							$ -
6500	Debt (excluded)							$ -
6600	Capl Outlay (excluded)							$ -
50	SUPPORT SVCS MONITOR	$ -	$ -	$ -	$ -	$ -	$ -	$ -

FUNCTION 60 FUNDS

Object	Description	General (Direct Costs) 100	Special Revenue (Direct Costs) 200/300	Special Revenue (Direct Costs) 400	Debt Service (Excluded) 500	Capital Project (Excluded) 600	Enterprise (Excluded) 700	Total
6100	Payroll Costs							$ -
6200	Prof/Cont Svs							$ -
6300	Supl/Material							$ -
6400	Other Operating Expenses							$ -
6500	Debt (excluded)							$ -
6600	Capl Outlay (excluded)							$ -
60	ANCILLARY SVCS	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Financial Data Yr 1 Page 9

Filling Out the ICRP Certification

- District's certification of the information contained within the proposal (page 1)
- The certification must be signed by the school district's superintendent, chief executive officer (CEO), or chief financial officer (CFO)
- Certification must be for the correct school year (2021–2022)

LEA Indirect Cost Rate Proposal

To Establish an Indirect Cost Rate for
School Year 2020-2021 (State Fiscal Year '21)

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 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. 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 LEA: _____

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.

Certification Page 1 ICRP - ISD 20-21

Filling Out the ICRP Certification (continued)

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 **2021–2022** from the "School Year" pulldown menu
- Select **Upload Document**

Questions

Federal Fiscal Compliance and Reporting Division

compliance@tea.texas.gov

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