

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:

County District Number:

Name of Primary Contact
Completing Worksheet:

Title:

Phone Number:

Email:

Date:

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.

This information can be found in the "Notes to the Financial Statements" section of the LEA's Annual Financial and Compliance Report (AFR), under "Capital Assets" or "Capital Asset Activity" and under "Increases."

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

Please note the question is asking about payments from *federal grant funds* . Please include the **CFDA #, the begin and end dates**. If there is no CFDA #, then the payment was not likely made from federal funds and **be reported here**.

Federal Subrecipient Items- Payments Entered

Enter all Federal Subgrants and/or Other Federal Grant Pass-Through Funds by selecting the *fund, function, and object codes* under which the payment was made, and then entering the Payee name, a description of the subrecipient item, the CFDA #, the begin and end dates, and then finally the amount.

Contingencies Funds Amount Entered

These are funds set-aside for possible future expenses, such as lawsuit settlements or refunds to TEA (example: a monetary judgment against the **LEA**) and are excluded costs in the indirect cost rate calculation. Please fund, function, and object code from the pull-down lists and enter a description and the amount of the contingency.

Chief Executive Officer (CEOs) position(s), Function Code Selected, Position Title, Salary Amount and Staff Count Entered.

Enter all expenditures for CEOs and their immediate support person(s) – state/local salaries and fixed costs by function and position name.

Include the superintendent, administrative assistant to the superintendent, other CEOs (such as assistant superintendents), and the administrative assistant(s) to the CEOs.

CEOs oversee a component of the district and make decisions regarding the component, which affects the entire district – all aspects of the district, not a certain area or focus point.

These components are not readily assigned to one area or program.

These CEOs oversee areas such as:

- Superintendent's Office
- Finance
- Technology
- Curriculum
- Maintenance and Operations
- Human Resources/Personnel

Positions which oversee a campus or focus population are not considered CEOs.

The Head Positions over the following areas are **NOT** considered CEOs:

- Campus Principals
- Special Education Programs
- Federal Programs
- Legal/Attorney
- Clerks (payroll, PEIMS, accounts receivable, accounts payable, etc.)
- Receptionists

To see the complete list of position that are NOT Considered CEOs:

[ICRP ACW FAQs](#)

Terminal Leave ** See note

These are amounts paid to departing employees, **outside** of normal routine payments such as the accumulation of vacation leave (which is considered routine) or outside of an employment contract.

If the answer is "Yes", complete the section by providing the requested expenditures for each employee by providing the fund, function, and object from which the payment was made and the location/job title/name of employee. Also, select from the pull-down the direct/indirect nature of the employee and the amount paid.

**Most districts do not have terminal leave because most do not provide formal vacation leave.

This checklist is to assist LEAs to review their ACW before submitting to TEA.

For further information; please see the 2021-2022 ICRP ACW Instructions on our website.

[Indirect Cost Rates | Texas Education Agency](#)

Upon completion of all required tabs/sections, the LEA submits the ICRP ACW through TEA's secure GFFC Reports and Data Collections application. TEA reviews ICRP ACWs for accuracy/completeness and requests clarification or re-submission, as needed.

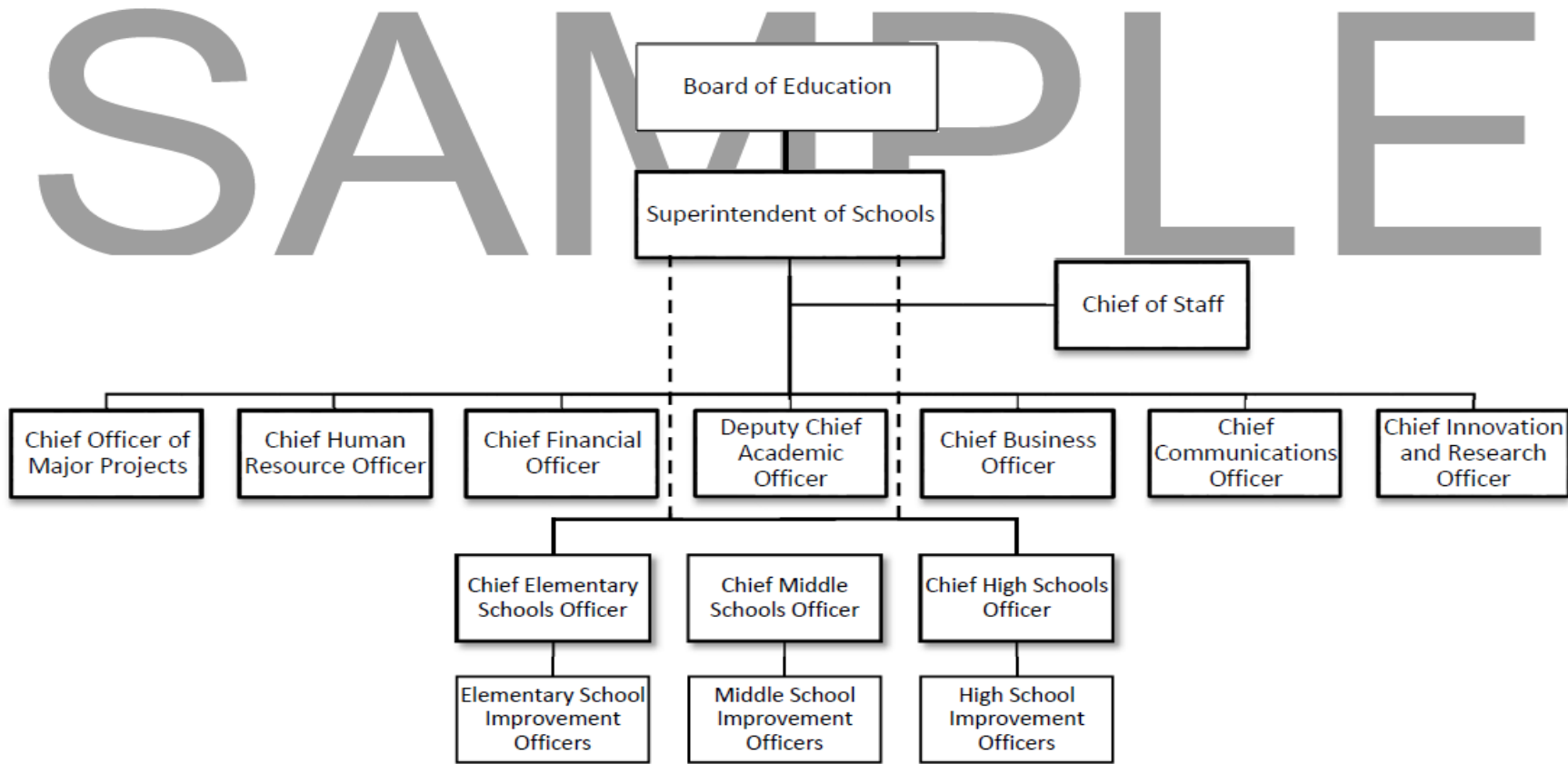
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School Year 2021-2022 (FY '22)**

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



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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:

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

Additional Costs Worksheet (To be completed by LEA) - FY 2020 Financial Information

Function 41 - General Governance and Direct Costs							
Fund	Function	Obj	Description	Organization Code:	702	703	720
					School Board	Tax Office Costs	Direct 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	\$	-
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)								
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? <i>Select answer from pull-down list ↓</i>						
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.

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? <i>Select answer from pull-down list ↓</i>					
IF YES - Complete this section, detail the items below.							
Federal Subgrants							
Fund	Function	Obj	Payee	Description	CFDA #	Begin Date	End Date
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
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				
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	

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	State/Local Fixed Cost Amount	Enter Number of Position**	***do not include obj code 6144
			Object Codes 611X-612X	Object Codes 613X-614X ***	(do not duplicate counts)	
1XX - 199	Select					
1XX - 199	Select					
1XX - 199	Select					
1XX - 199	Select					
1XX - 199	Select					
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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	

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	
Select	Select	Select				Select	