

District Request for Indirect Cost Rates For 2022–2023 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

- 21–22 SY ICRP was streamlined (22–23 follows same format)
- Districts must complete and submit the ICRP ACW to request indirect cost rates
- To receive rates for the 2022–2023 SY, the due date to submit the ICRP ACW is **January 19, 2022**

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 4, 2021	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, 2022	Due date for districts to submit the ICRP ACW requesting indirect cost rates.
January – April 2022	TEA reviews all submitted ICRP ACWs and requests clarification and/or re-submissions, as needed.
April 21, 2022	TEA provides complete ICRPs to districts for review and certification.
May 20, 2022	Due date for districts to submit ICRP Certification in GFFC Reports and Data Collections
July 1, 2022	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 2022-2023 (FY '23)

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 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.

Organizational Chart Sample Worksheet

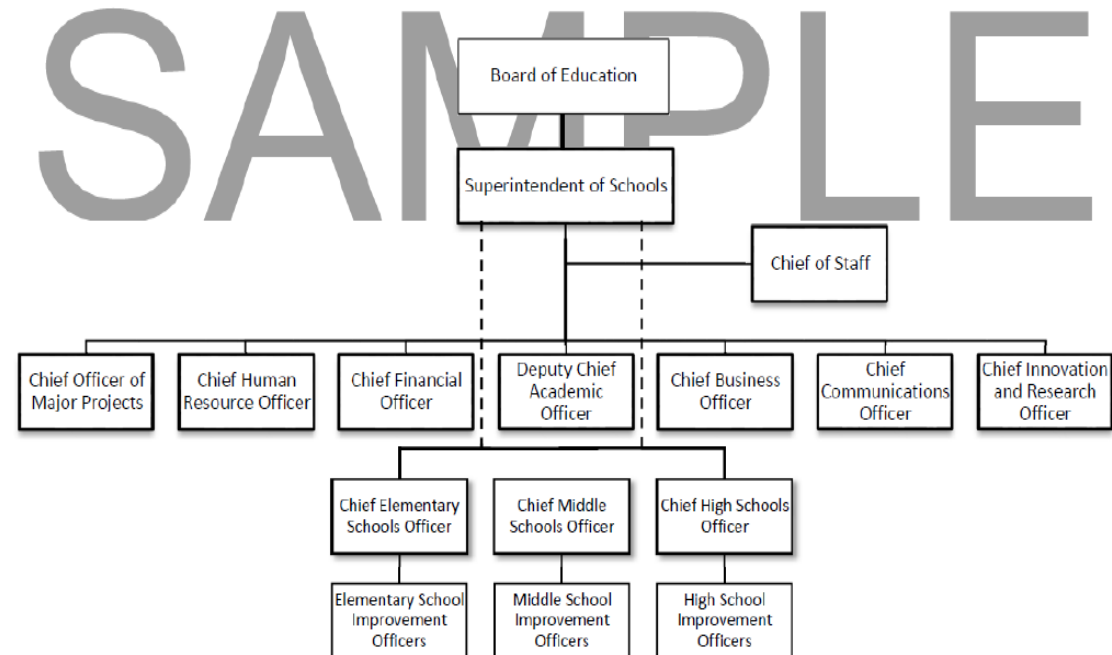
Indirect Cost Rate Proposal (ICRP) Additional Costs Workbook

To Establish an Indirect Cost Rate for
School Year 2022-2023 (FY '23)

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 2022-2023 (FY '23)
Organizational Chart Requirement

Please insert/paste ISD's organizational chart for fiscal year 2021 (school year 2020-2021) 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 21–22 SY and is requesting again for 22–23 SY, you will only have to submit 1 Additional Costs Worksheet for FY 21 (20–21 SY data) because TEA has retained the data you’ve already submitted for the previous 2 years (18–19 and 19–20).

Indirect Cost Rate Proposal (ICRP) Additional Costs Workbook

To Establish an Indirect Cost Rate for
School Year 2022-2023 (FY '23)

Additional Costs Worksheet (To be completed by LEA) - FY 2021 Financial Information

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	Profit/Contract Services				\$ -
100	41	6300	Supplies/Materials				\$ -
100	41	6400	Other Operating				\$ -
200	41	6100	Payroll Costs (exclude obj 6144)				\$ -
200	41	6200	Profit/Contract Services				\$ -
200	41	6300	Supplies/Materials				\$ -
200	41	6400	Other Operating				\$ -
300	41	6100	Payroll Costs (exclude obj 6144)				\$ -
300	41	6200	Profit/Contract Services				\$ -
300	41	6300	Supplies/Materials				\$ -
300	41	6400	Other Operating				\$ -
400	41	6100	Payroll Costs (exclude obj 6144)				\$ -
400	41	6200	Profit/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	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	

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 <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:	\$ -	\$ -	\$ -	\$ -

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

<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		\$ -
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"

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	\$ 285,080	\$ -	\$ 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	192,629	-	899,492
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	319,059
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? <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.								

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	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					
1XX - 199	Select					
1XX - 199	Select					
1XX - 199	Select					
1XX - 199	Select					

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

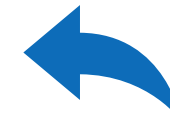
- Depreciation Expense- Blank or wrong amount reported

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

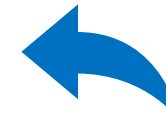
Payments to Fiscal Agent/Member Districts of Shared Services Arrangements (SSAs)							
REQUIRED QUESTION		Did the LEA make payments to a fiscal agent and/or member district of an SSA funded with federal grant funds from FN 93? <i>Select answer from pull-down list ↓</i>					
Payments to Fiscal Agents/Member 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: \$
<small>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.</small>							



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. <small>Select answer from pull-down list ;</small>									
Federal Subgrants									
Fund	Function	Obj	Payee	Description	CFDA #	Begin Date	End Date	Amount	<small>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.</small>
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							



- 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	

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 2021 or spring of 2022, select the **2022–2023** school year)
- Select **Upload Document**

ICRP Next Steps

- Districts that want 2022–2023 indirect cost rates must submit the ICRP ACW by January 19, 2022
- For those districts that submit the ICRP ACW, TEA will collect PEIMS data in the spring when 2020–2021 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, 2022

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 2022-2023 (State Fiscal Year '23) 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
				Direct Costs/ Unallowable Costs
				Indirect Costs (Includes superintendent and CEO indirect salaries and indirect fixed costs)
FUN	OBJ	DESCRIPTION		
Instruction and Instructional-Related Services				
Function 10 (Direct Costs)	6100	Payroll Costs	\$ -	\$ -
	6200	Prof/Contract Services	\$ -	\$ -
	6300	Supplies/Materials	\$ -	\$ -
	6400	Other Operating	\$ -	\$ -
	6500	Debt Service	\$ -	\$ -
Function 20 (Direct Costs)	6600	Capital Outlay	\$ -	\$ -
	6100	Payroll Costs	\$ -	\$ -
	6200	Prof/Contract Services	\$ -	\$ -
	6300	Supplies/Materials	\$ -	\$ -
	6400	Other Operating	\$ -	\$ -
Function 30 (Direct Costs)	6500	Debt Service	\$ -	\$ -
	6600	Capital Outlay	\$ -	\$ -
	6100	Payroll Costs	\$ -	\$ -
	6200	Prof/Contract Services	\$ -	\$ -
	6300	Supplies/Materials	\$ -	\$ -
Function 40 (Major Indirect Costs - Excluded)	6400	Other Operating	\$ -	\$ -
	6500	Debt Service	\$ -	\$ -
	6600	Capital Outlay	\$ -	\$ -
	6100	Payroll Costs	\$ -	\$ -
	6200	Prof/Contract Services	\$ -	\$ -
Function 50 (Direct and Indirect Costs)	6300	Supplies/Materials	\$ -	\$ -
	6400	Other Operating	\$ -	\$ -
	6500	Debt Service	\$ -	\$ -
	6600	Capital Outlay	\$ -	\$ -
	6100	Payroll Costs	\$ -	\$ -
Function 60 (Direct Costs)	6200	Prof/Contract Services	\$ -	\$ -
	6300	Supplies/Materials	\$ -	\$ -
	6400	Other Operating	\$ -	\$ -
	6500	Debt Service	\$ -	\$ -
	6600	Capital Outlay	\$ -	\$ -
Function 70 (Excluded Costs)	6100	Payroll Costs	\$ -	\$ -
	6200	Prof/Contract Services	\$ -	\$ -
	6300	Supplies/Materials	\$ -	\$ -
	6400	Other Operating	\$ -	\$ -
	6500	Debt Service	\$ -	\$ -
Function 80 (Excluded Costs)	6600	Capital Outlay	\$ -	\$ -
	6100	Payroll Costs	\$ -	\$ -
	6200	Prof/Contract Services	\$ -	\$ -
	6300	Supplies/Materials	\$ -	\$ -
	6400	Other Operating	\$ -	\$ -
Function 90 (Excluded Costs)	6500	Debt Service	\$ -	\$ -
	6600	Capital Outlay	\$ -	\$ -
	6100	Payroll Costs	\$ -	\$ -
	6200	Prof/Contract Services	\$ -	\$ -
	6300	Supplies/Materials	\$ -	\$ -
Function 100 (Excluded Costs)	6400	Other Operating	\$ -	\$ -
	6500	Debt Service	\$ -	\$ -
	6600	Capital Outlay	\$ -	\$ -
	6100	Payroll Costs	\$ -	\$ -
	6200	Prof/Contract Services	\$ -	\$ -

U-1 - All Years

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LEA Indirect Cost Rate Proposal				
To Establish an Indirect Cost Rate for School Year 2022-2023 (State Fiscal Year '23) 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
				Direct Costs/ Unallowable Costs
				Indirect Costs (Includes superintendent and CEO indirect salaries and indirect fixed costs)
FUN	OBJ	DESCRIPTION		
Function 10 (Direct Costs)	6100	Payroll Costs	\$ -	\$ -
	6200	Prof/Contract Services	\$ -	\$ -
	6300	Supplies/Materials	\$ -	\$ -
	6400	Other Operating	\$ -	\$ -
	6500	Debt Service	\$ -	\$ -
Function 20 (Direct Costs)	6600	Capital Outlay	\$ -	\$ -
	6100	Payroll Costs	\$ -	\$ -
	6200	Prof/Contract Services	\$ -	\$ -
	6300	Supplies/Materials	\$ -	\$ -
	6400	Other Operating	\$ -	\$ -
Function 30 (Direct Costs)	6500	Debt Service	\$ -	\$ -
	6600	Capital Outlay	\$ -	\$ -
	6100	Payroll Costs	\$ -	\$ -
	6200	Prof/Contract Services	\$ -	\$ -
	6300	Supplies/Materials	\$ -	\$ -
Function 40 (Major Indirect Costs - Excluded)	6400	Other Operating	\$ -	\$ -
	6500	Debt Service	\$ -	\$ -
	6600	Capital Outlay	\$ -	\$ -
	6100	Payroll Costs	\$ -	\$ -
	6200	Prof/Contract Services	\$ -	\$ -
Function 50 (Direct and Indirect Costs)	6300	Supplies/Materials	\$ -	\$ -
	6400	Other Operating	\$ -	\$ -
	6500	Debt Service	\$ -	\$ -
	6600	Capital Outlay	\$ -	\$ -
	6100	Payroll Costs	\$ -	\$ -
Function 60 (Direct Costs)	6200	Prof/Contract Services	\$ -	\$ -
	6300	Supplies/Materials	\$ -	\$ -
	6400	Other Operating	\$ -	\$ -
	6500	Debt Service	\$ -	\$ -
	6600	Capital Outlay	\$ -	\$ -
Function 70 (Excluded Costs)	6100	Payroll Costs	\$ -	\$ -
	6200	Prof/Contract Services	\$ -	\$ -
	6300	Supplies/Materials	\$ -	\$ -
	6400	Other Operating	\$ -	\$ -
	6500	Debt Service	\$ -	\$ -
Function 80 (Excluded Costs)	6600	Capital Outlay	\$ -	\$ -
	6100	Payroll Costs	\$ -	\$ -
	6200	Prof/Contract Services	\$ -	\$ -
	6300	Supplies/Materials	\$ -	\$ -
	6400	Other Operating	\$ -	\$ -
Function 90 (Excluded Costs)	6500	Debt Service	\$ -	\$ -
	6600	Capital Outlay	\$ -	\$ -
	6100	Payroll Costs	\$ -	\$ -
	6200	Prof/Contract Services	\$ -	\$ -
	6300	Supplies/Materials	\$ -	\$ -
Function 100 (Excluded Costs)	6400	Other Operating	\$ -	\$ -
	6500	Debt Service	\$ -	\$ -
	6600	Capital Outlay	\$ -	\$ -
	6100	Payroll Costs	\$ -	\$ -
	6200	Prof/Contract Services	\$ -	\$ -

U-1 - All Years

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ICRP - ISD 22-23

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 2022-2023 (State Fiscal Year '23) 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.				
			Percentage applied:	
			Amount classified on U-1 as indirect	Costs Moved from ICP to MTDC
Function 40 - General Administration				
Object	Function	Description		
6200		Prof/Contract Services	\$	-
6300		Supplies/Materials	\$	-
6400		Other Operating	\$	-
Function 50 - Support Services - Non-Student Based				
Object	Function	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.				

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 – 2019 (pages 7-10)
- Year 2 – 2020 (pages 11-14)
- Year 3 – 2021 (pages 15-18)

[illegible]

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Actual Expenditures by Fund and Object within Function

School Year 2020-2021 (FY 21)

		FUNCTION 10 FUNDS						
		General (Direct Costs)	Special Revenue (Direct Costs)	Debt Service (Excluded)	Capital Project (Excluded)	Enterprise (Excluded)		
Object	Description	100	200/300	400	500	600	700	
6100	Payroll Costs						\$	
6200	Prof/Cont Svcs						\$	
6300	Supp/Material						\$	
6400	Other Operating Expenses						\$	
6500	Debt (excluded)						\$	
6600	Capl Outlay (excluded)						\$	
20	INSTR & REL SVC	\$	\$	\$	\$	\$	\$	

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

		FUNCTION 30 FUNDS						
		General (Direct Costs)	Special Revenue (Direct Costs)	Debt Service (Excluded)	Capital Project (Excluded)	Enterprise (Excluded) (Except Food Svc)		
Object	Description	100	200/300	400	500	600	700	
6100	Payroll Costs						\$	
6200	Prof/Cont Svcs						\$	
6300	Supp/Material						\$	
6400	Other Operating Expenses						\$	
6500	Debt (excluded)						\$	
6600	Capl Outlay (excluded)						\$	
20	SUPPORT SVCS PUNL	\$	\$	\$	\$	\$	\$	

Note: Function 40 is General Administration and is considered indirect with the exception of excluded, avoidable costs, and special revenue		FUNCTION 40 FUNDS						
		General (Indirect Costs)*	Special Revenue (Direct Costs)	Debt Service (Excluded)	Capital Project (Excluded)	Enterprise (Excluded)		
Object	Description	100	200/300	400	500	600	700	
6100	Payroll Costs						\$	
6200	Prof/Cont Svcs						\$	
6300	Supp/Material						\$	
6400	Other Operating Expenses						\$	
6500	Debt (excluded)						\$	
6600	Capl Outlay (excluded)						\$	
40	ADMINISTRATION	\$	\$	\$	\$	\$	\$	

Note: Function 50 can be considered indirect or direct depending upon the specific function. Only costs classified as district-wide can be considered indirect.		FUNCTION 50 FUNDS						
		General (Indirect or Direct)	Special Revenue (Direct Costs)	Debt Service (Excluded)	Capital Project (Excluded)	Enterprise (Excluded)		
Object	Description	100	200/300	400	500	600	700	
6100	Payroll Costs						\$	
6200	Prof/Cont Svcs						\$	
6300	Supp/Material						\$	
6400	Other Operating Expenses						\$	
6500	Debt (excluded)						\$	
6600	Capl Outlay (excluded)						\$	
20	SUPPORT SVCS NONSTU	\$	\$	\$	\$	\$	\$	

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

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 (2022–2023)

LEA Indirect Cost Rate Proposal
To Establish an Indirect Cost Rate for
School Year 2022-2023 (State Fiscal Year '23)
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 §200.334 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 22-23

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 **2022–2023** from the “School Year” pulldown menu
- Select **Upload Document**

Questions



Federal Fiscal Compliance and Reporting Division

compliance@tea.texas.gov

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