

Indirect Cost Rate Proposal Additional Costs Workbook Frequently Asked Questions for Independent School Districts

Key indirect cost rate documents

1. Is the Indirect Cost Rate Proposal (ICRP) the same as the Indirect Cost Rate Proposal Additional Costs Workbook (ICRP ACW)?

No. The ICRP ACW is the workbook that independent school districts (districts) complete and submit to the Texas Education Agency (TEA) to initiate a request for indirect cost rates for the following year. The ICRP is the formal district request for indirect cost rates which includes the restricted and unrestricted rates and data from the ICRP ACW and the Public Education Information Management System (PEIMS).

2. Where is the certification form and how can the district certify it?

The certification form is located on the certification tab on the ICRP and **NOT** on the ICRP ACW. This page includes the district name and County District Number. The district must fill out the Name of the Official, Title of the Official, and Date of Execution. The district must print form for authorized official to sign, and then upload signed document into GFFC Reports and Data Collections.

ACW

3. In the section titled “Function 41 – General Governance and Direct Costs,” do districts include everything inclusive of organizational code 700 (700-799)?

No. Districts must only input expenditures specifically for organizational codes: 702, 703 and 720. Exclude all other organizational codes. Please also be mindful to exclude object code 6144 from payroll 6100 in this section.

4. Can a district skip the section titled “TRS On-Behalf payments AND/OR Medicare Part D Payments”?

No, all districts must include expenditures in this section.

5. How do I complete the section “Food and Milk Costs of Food Service Program” if I subgrant/subcontract out my food services?

If using general funds, only input the expenditures the food service management company uses for **food and milk**. If using federal funds and the amount is more than \$25,000, input the expenditure minus the first \$25,000 on the Federal Subrecipient Items under Federal Subgrants (i.e., if the Subgrant is \$30,000, input \$5,000).

6. Can a district skip the section titled “Depreciation Expense Amounts”?

No. Districts must include the total depreciation charged to governmental funds. Appendix I in the ICRP ACW Instruction Manual provides instructions on how to obtain this data (this amount is found in the district’s Annual Financial Report or “AFR”).

7. In the section titled “Payments to Fiscal Agent/Member Districts of Shared Services Arrangements (SSAs),” does the district input expenditures that are paid with general funds here as well?

No. Districts must only provide payments made with **federal funds**.

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8. What if the district does not have any expenditures to report in the section titled “Federal Subrecipient Items – Federal Subgrants and Federal Grant Pass-Through Funds”?

The district will select “No – The school system did not distribute federal grant funds as a subgrant or as federal grant pass-through funds.” Districts will not have subgrants on educational grants, but districts may have subgrants on non-educational grants awarded by another agency (i.e., US Department of Agriculture’s National School Lunch Program grant).

9. What are contingencies?

Contingencies are funds set aside for possible future expenses, such as lawsuit settlements or refunds to TEA. An example of contingency is a monetary judgement against the district. However, most districts do not have contingencies.

10. What positions should be listed under the Chief Executive Officers (CEOs) Information section?

The superintendent, administrative assistant to the superintendent, other CEOs (such as assistant superintendents), and the administrative assistant(s) to the CEOs. Every district will have at least the superintendent listed under this section.

CEOs oversee a component of the district, and makes 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
- Human Resources/Personnel
- Technology
- Curriculum
- Maintenance and Operations

11. What are some examples of positions that should NOT be listed under the CEO section?

Positions which oversee a campus or focus population are not considered CEOs. The Head Position over the following areas are **NOT** considered CEOs:

- Campus Principals
- Special Education Programs
- Federal Programs
- Transportation Programs
- Food Service Programs
- Art Programs
- Science Programs
- Athletics/Sports/Physical Education Programs
- Public Information
- Legal/Attorney
- Board of Trustees
- Tax Office
- Clerks (payroll, PEIMS, accounts receivable, accounts payable, etc.)
- Receptionists