

ATTACHMENT E

SAMPLE ICAP/ICRP SCHEDULES

To comply with the requirements of 2 CFR Part 200, Appendices VII. Section D. Submissions and Documentation of Proposals, the ICAP/ICRP rates proposed, including subsidiary work sheets and other relevant data should be referenced and reconciled to the financial data used to develop the rate proposal. A copy of the audited financial data or approved budget used to develop the rate should accompany the ICAP/ICRP and be referenced to the ICAP/ICRP and all supporting schedule(s).

Page 2 of ICAP/ICRP Certification Letter, H: Calculation of Rate:

FY 15/16 Budgeted/Estimated Indirect Costs	\$ 235,630	<See indirect cost calculation detail page 3>
Carry Forward From FY 2013-14	<u>\$ 26,874</u>	<Carryforward Calculation page 2>
Adjusted Indirect Costs for FY 2015/16	\$ 262,504	
FY 2015/16 Budgeted/Estimated Direct Salaries and Wages plus Fringe Benefits	\$ 352,444	<See indirect cost calculation detail page 3>
FY 2015/16 Indirect Cost Rate	74.48%	

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FY 15/16 INDIRECT COST CARRYFORWARD CALCULATION FOR FY 13/14

	Actual FY 13/14	Reference	ACTUAL FY 14/15	Estimated FY 15/16	Reference
Approved ICAP Rate	60.25%	<i>FY 13/14 approved rate</i>			
Beginning Carryforward (FY 11/12)	\$ 15,346	<i>FY 13/14 approved ICAP/ICRP</i>		\$ 26,874	<i>FY 13/14 carryforward **</i>
Actual Indirect Costs	181,654	<i><Actual cost detail from page 4></i>		235,630	<i><from ICAP/ICRP rate detail page 3></i>
Total Indirect Costs	<u>\$ 197,000</u>		<u>\$ -</u>	<u>\$ 262,504</u>	
Actual Direct Salaries & Fringe Benefits	\$ 282,366	<i><Actual cost detail from page 4></i>		\$ 352,444	<i><from ICAP/ICRP rate detail page 3></i>
Approved Rate	60.25%	<i>FY 13/14 approved rate</i>			
Recovered Indirect Costs (approved rate x actual base)	\$ 170,126				
Ending Carryforward (total Indirect costs - Recovered Indirect Costs)	\$ 26,874	<i>To FY 15/16 rate calculation <To page 1></i>			
				74.48%	FY 15/16 Calculated Rate (Total Indirect costs / Actual Direct Salaries & Fringe Benefits)

* As required by 2 CFR, Part 200 Appendix VII D 2 a, all costs and rates identified on this page are referenced to the schedule(s) and document(s) that support the stated amount and rate.

** The costs for FY 15/16's Beginning Carryforward come from the FY 13/14 actual costs, i.e. two years prior to the ICAP/ICRP year submitted. The actual direct labor costs and actual indirect costs should be supported by audited financial statements. If the audited financial statements do not provide details then the audited general ledger detail should be provided and reconciled to the audited financial and/or any schedule(s) included in the ICAP/ICRP package. Any differences in the statements amounts should be fully explained. Any adjustments made to audited figures should also be fully explained (i.e. unallowable costs).

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INDIRECT COST ALLOCATION PLAN DETAIL FY 15/16

The source of the information on this page should be identified by reference and provided in the ICAP/ICRP package. If the ICAP/ICRP is based on budget then the submitting agency should provide an approved budget document with proof of approval (Board approval for example.) If it is based on a prior years actual cost then the audited financial statements and supporting general ledger should be provided for that year (Pertains to some Cities and Counties.)

Item	Direct Expense	Reference:	Indirect Expense	Reference:	Unallowable Expense	Reference/ Foot Note	TOTAL	Reference:
Salaries	\$ 240,000		\$ 114,000		\$ 6,000	See *** below	\$ 360,000	↑
Fringe Benefits (46.8517 %)	112,444		53,411		2,811		168,666	↑
Total	\$ 352,444	<To page 1>	\$ 167,411		\$ 8,811		\$ 528,666	↑
Direct costs								
Rent			\$ 20,000				\$ 20,000	
Utilities			5,000				5,000	
Telephone			3,800		\$ 200		4,000	
Advertising/Pub.	\$ 100,000		3,000				103,000	
Office Supplies			7,500				7,500	
Computer Supplies			2,000				2,000	
Travel			3,419		581		4,000	
Consultants	200,000		11,500				211,500	
Insurance	50,000		4,000				54,000	
Conference/training			6,000				6,000	
Miscellaneous			2,000		500		2,500	
Subtotals	<u>\$ 350,000</u>		<u>68,219</u>		<u>\$ 1,281</u>		<u>\$ 419,500</u>	
TOTAL COSTS	<u>\$ 702,444</u>		<u>\$ 235,630</u>	<To page 1>	<u>\$ 10,092</u>		<u>\$ 948,166</u>	↓

NOTES:

The detailed ICAP/ICRP spreadsheet should identify direct, indirect and unallowable costs that when added equal the audited financial records and/or approved budget document. If the audited financial records or approved budget document do not break out expenses by the three categories of costs then the submitting agency should identify in a schedule the breakout of expenses into these three categories and reference the total expenses to the audited financial records or approved budget document.

If there are schedule(s) that support any figure(s) in the ICAP/ICRP the schedule(s) should be referenced to the audited financial records / approved budget documents where the costs came from and those same audited financial records / approved budget documents should be submitted with the ICAP/ICRP package.

Any differences between the audited financial records and/or approved budget and the ICAP/ICRP amounts should be fully explained.

*** All unallowable costs should be identified as to the type of costs unallowed, (i.e. lobbying related, entertainment, etc.) If based on actual costs then reference the financial documents where the costs originated.

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FY 13/14 ACTUAL COSTS DETAILED FOR FY 15/16 CARRYFORWARD CALCULATION <See Note 1 Below>

The calculation should clearly show that unallowable costs are accounted for before the actual allowable indirect costs were calculated.

	Direct Expense	Reference	Indirect Expense	Reference	Unallowable Expense	Reference/ Foot Note	TOTAL	Reference:
Salaries	\$ 195,936		\$ 70,300		\$ 4,000	See *** below	\$270,236	<Audited Financial document at page/s _____>
Fringe Benefits (44.1111 %)	86,430		31,010		1,764		119,204	
Total	\$ 282,366		\$ 101,310		\$ 5,764		\$389,440	
	<To page 2>							
Indirect Costs								
Rent			\$ 35,885				\$ 35,885	<page 5>
Utilities			3,431				3,431	<page 5>
Telephone			2,830		\$ 200		3,030	
Advertising/Pub.	\$ 75,000		3,464				78,464	
Office Supplies			8,811				8,811	
Computer Supplies	5000		217				5,217	
Travel			5,993		581		6,574	
Contracts	3000		11,363				14,363	
Insurance			1,449				1,449	
Conference/training	1000		5,946		1400		8,346	
			955				955	
Subtotals	\$ 84,000		\$ 80,344		\$ 2,181		\$166,525	
TOTAL COSTS	\$ 366,366		\$ 181,654		\$ 7,945		\$555,965	
			<To page 2>					

NOTE: 1) The costs for the carryforward come from the audited actual costs two years prior to the ICAP/ICRP year submitted. Therefore the actual direct labor costs and other actual costs (by direct, indirect & unallowable) should be supported by the audited financial statements. If the audited financial statements do not provide the details then the general ledger detail that supports the audited financial statement should be provided and referenced. If the general ledger does not support the audited financial statements than those differences should be fully explained.

*** All unallowable costs should be identified as to the type of costs unallowed, (i.e. lobbying related, entertainment, etc.)

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The example below shows the referencing of several accounts included in the Carryforward schedule for FY 13/14 actual costs. This is only an example your individual agency's ICAP/ICRP and schedule(s) are dependent upon your financial management system.

Fiscal Year 13/14 General Ledger

Account # XXXXXXXX
Account Rent

Date	Description	Amount
Jul-13	July Rent	\$ 2,987.92
Aug-13	August Rent	\$ 2,987.92
Sep-13	September Rent	\$ 2,987.92
Oct-13	October Rent	\$ 2,987.92
Nov-13	Nov. Rent	\$ 2,987.92
Dec-13	December Rent	\$ 2,987.92
Jan-14	Jan. Rent	\$ 2,987.92
Feb-14	February Rent	\$ 2,987.92
Mar-14	March Rent	\$ 2,987.92
Apr-14	April	\$ 2,987.92
May-14	May Rent	\$ 2,987.92
Jun-14	June Rent	\$ 2,987.92
	Total	<u>\$ 35,855.00</u> <page 4>

Account # XXXXXXXX
Account Utilities

Date	Description	Amount
Aug-13	Utility costs	\$ 625.20
Oct-13	Utility costs	\$ 530.20
Dec-13	Utility costs	\$ 515.90
Feb-14	Utility costs	\$ 525.19
Apr-14	Utility costs	\$ 580.45
Jun-14	Utility costs	\$ 654.06
	Total	<u>\$ 3,431.00</u> <page 4>

Note: All amounts reported in the ICAP/ICRP and supporting schedules must be supported by approved budget documentation and/or audited financial statements.

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