District Request for Indirect Cost Rates For 2026—2027 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

Check-In

FFCR - Check-In

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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

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Indirect Cost Rates Webpage (Continued)

- **ICRP Additional Costs Workbook (ACW) and Instruction Manual**
  - ICRP Additional Costs Workbook (Excel)
  - ICRP Additional Costs Workbook Instruction Manual (PDF)
  - ICRP Additional Costs Workbook Frequently Asked Questions (FAQs)

- **Training Module**
  - ICRP Additional Costs Workbook PowerPoint Training (PDF)

Grant Compliance and Administration

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), extension through 2026-2027

TEA

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

Grant Compliance and Administration

Rate Types

TEA issues two indirect cost rates to School Systems, 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 incorporate three years of financial data
- Districts no longer complete the ICRP – instead, they must complete the **ICRP Additional Costs Workbook (ACW)**
- Once the ACW is submitted, TEA will generate a prepopulated ICRP for each district requesting indirect cost rates

ICRP Additional Costs Workbook

- The ICRP process was streamlined for the 2025–2026 school year; this same format will continue for 2026–2027

- To request indirect cost rates, districts must complete and submit the **ICRP Additional Costs Workbook (ACW)**

- To receive rates for the 2026–2027 school year, districts must submit the ACW by **January 16, 2026**

ICRP – Prepopulated Data

- TEA will auto-populate the ICRP with the following data:
  - Approximately 90% of the data derived from PEIMS data
  - Approximately 10% of the data sourced directly from the district's submitted ACW
- Districts are responsible for reviewing and certifying the accuracy of the complete ICRP once it is provided

Grant Compliance and Administration

Indirect Cost Rates Timeline

Date	Action
October 30, 2025	ICRP ACW is made available via the Indirect Cost Rates webpage and the secure GFFC Reports and Data Collections application, accessible through TEAL.
January 16, 2026	Due date for districts to submit the ICRP ACW requesting indirect cost rates.
January – April 2026	TEA reviews all submitted ICRP ACWs and requests clarification and/or re-submissions, as needed.
April 16, 2026	TEA provides complete ICRPs to districts for review and certification.
May 15, 2026	Due date for districts to submit ICRP Certification in GFFC Reports and Data Collections
July 1, 2026	Notification Letter - Indirect Cost Rate posted in GFFC Reports and Data Collections, accessible through TEAL. **Rates become effective.**

Completing the ICRP ACW

- **Additional Costs Worksheet(s)**

- **Which Years of Data Are Required?**

  Returning districts that received indirect cost rates for the 2025–2026 school year only need to submit one Additional Costs Worksheet for **FY25 (2024–2025 school year)**

- TEA has retained previously submitted data for **FY23 and FY24**, so no resubmission is needed for those years.
- Ensure the FY25 worksheet is complete and accurate to avoid delays.

Completing the ICRP ACW: First-Time vs. Returning Districts

- **Additional Costs Worksheet(s)**

- First-time districts must submit financial data for three fiscal years in the Additional Costs Workbook to request indirect cost rates
- Returning districts only need to submit data for fiscal years not previously submitted
- Most of the required data can be retrieved by running queries in the district's accounting system

Completing the ICRP ACW (Continued)

- **Additional Costs Worksheet(s)**

Tips for Accurate Workbook Completion

- The workbook should be completed by a staff member familiar with running queries in the district's accounting system
- If there are no expenditures for a given item, enter **$0.00** (it will show as "$ -" in Excel)—do **not** leave any fields blank, which may lead to errors or delays in processing

Completing the ICRP ACW – School System Information

- **School System Information Worksheet**

Indirect Cost Rate Proposal (ICRP) Additional Costs Workbook

To Establish an Indirect Cost Rate for
School Year 2026-2027 (FY '27)

School System 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 §200.334 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.

2. The school system'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 School System:	Select
County District Number:	CDN
Name of Primary Contact Completing Worksheet:	
Title:	
Phone Number:	
Email:	
Date:	

Completing the ICRP ACW – Checklist

- Checklist to Assist School Systems

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 2024)

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 Arrangements(SSAs) Entered

Please note the question is asking about payments from *federal grant funds* . Please include the **ALN #, the begin and end dates.** If there is no ALN #, then the payment was not likely made from federal funds and should not 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 ALN #, 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 select the 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:

Completing the ICRP ACW – Sample Organizational Chart

- **Organizational Chart Sample Worksheet**

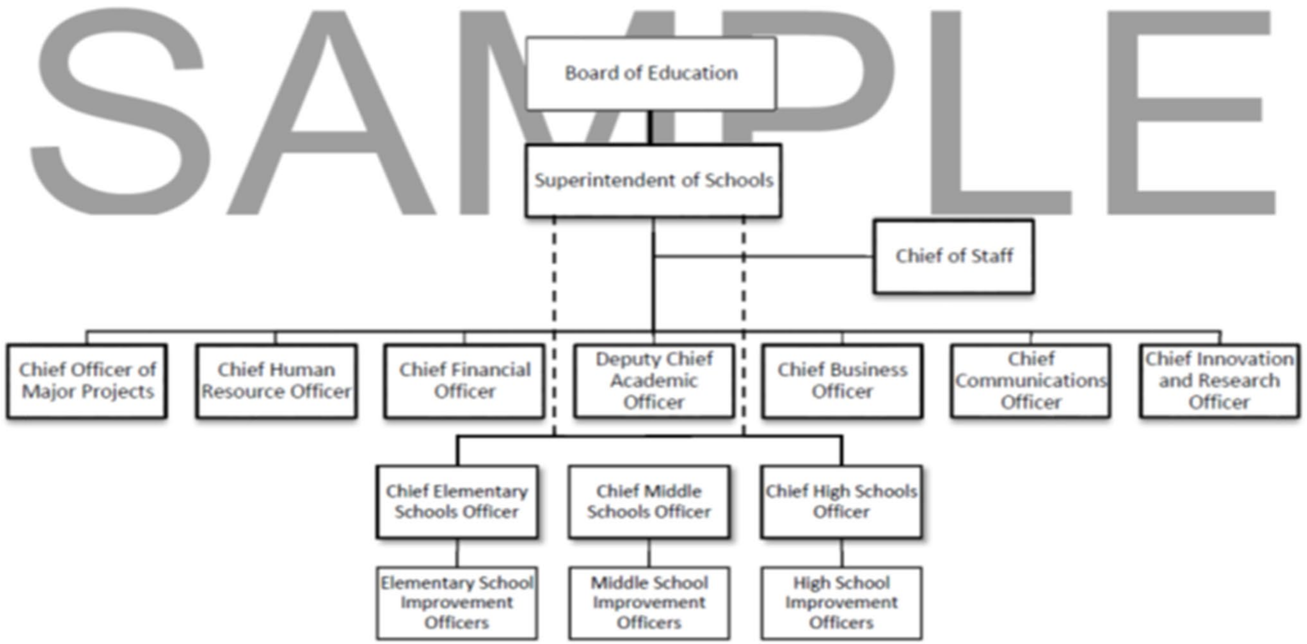
Indirect Cost Rate Proposal (ICRP) Additional Costs Workbook

To Establish an Indirect Cost Rate for School Year 2026-2027 (FY '27)

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

- The submission process for the organizational chart remains the same as in previous years
- Districts should insert their organizational chart directly into the designated tab within the ICRP ACW Excel workbook
- Do **not** upload a separate chart document in GFFC Reports and Data Collections

Indirect Cost Rate Proposal (ICRP) Additional Costs Workbook

To Establish an Indirect Cost Rate for School Year 2026-2027 (FY '27)

Organizational Chart Requirement

Please insert/paste ISD's organizational chart for fiscal year 2025 (school year 2024-2025) below the line. Note: If your o
open the PDF> Save As> Save as type: JPEG. Then from this Excel tab, go to Insert (next to Home)> Pictures> Select or
you just saved. You may also use the Snipping Tool to snip and paste the org chart here:

Completing the ICRP ACW – Function 41

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

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

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

Depreciation Expense Amounts

- Locate the required depreciation data in your district's Annual Financial Report (AFR)
- This information is typically found in the **Notes to the Financial Statements** section, under headings such as **"Capital Assets"** or **"Capital Asset Activity"**

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

Capital asset activity for the year ended August 31, 2021, was as follows:

	Balance 8/31/2020	Additions	Disposals	Balance 8/31/2021
Governmental activities:				
Land and improvements	$ 269,588			$ 269,588
Buildings and improvements	4,550,199			4,550,199
Furniture and equipment	652,006	126,415		778,421
Infrastructure	2,418,368			2,418,368
Totals	7,890,161	126,415		8,016,576
Less accumulated depreciation for:				
Buildings and improvements	1,362,876	91,003		1,453,879
Furniture and equipment	423,969	60,142		484,111
Infrastructure	793,966	112,827		906,793
Total accumulated depreciation	2,580,811	263,972		2,844,783
Governmental activities capital assets, net	$ 5,309,350	$ (137,557)		$ 5,171,793

Depreciation expense was charged to functions/programs of the primary government as follows:

Governmental activities:	
11 - Instruction	$ 55,393
12 - Instructional resources and media services	217
23 - School leadership	4,912
31 - Guidance, counseling and evaluation services	893
33 - Health services	54
34 - Student (pupil) transportation	22,786
35 - Food services	8,043
36 - Extracurricular activities	147,908
41 - General administration	7,727
51 - Facilities maintenance and operations	11,431
52 - Security and monitoring services	163
53 - Data processing services	4,445
Total depreciation expense - governmental activities	$ 263,972

Completing the ICRP ACW – Payments to Fiscal Agent

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 school system 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	ALN #	Begin Date	End Date	Amount
Paid with Federal Funds							
	93	649X					
	93	649X					
	93	649X					
	93	649X					
	93	649X					
	93	649X				Total:	$ -

The ALN # is REQUIRED - This number is the Assistance Listing Number and identifies the Federal Grant which funds the SSA. If there is not a ALN #, the item is not funded with a federal grant.

Completing the ICRP ACW – Federal Subrecipient Items

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 system 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	ALN #	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	ALN #	Begin Date	End Date	Amount
Select	Select	Select						
Select	Select	Select						
Select	Select	Select						
Select	Select	Select						
Select	Select	Select						

The ALN # - (formerly CFDA) is REQUIRED - This number is the Assistance Listing Number and identifies the Federal Grant which funds the subrecipient item.

Completing the ICRP ACW – Contingencies

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 – CEO Information

Chief Executive Officer Information

- Enter all expenditures for the Chief Executive Officer and their immediate support staff – Include **state and local salaries** and **fixed costs**, categorized by **function** and **position title**. Ensure that the listed positions match those shown in the organizational chart inserted into 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 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				

*******do not include obj code 6144*

Completing the ICRP ACW – Terminal Leave

Terminal leave

- Terminal leave payments refer to amounts paid to departing employees that are **outside of regular payroll.** Compensation for unused vacation leave or payments made under the terms of an employment contract are considered regular payroll.

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	ALN #	Begin Date	End Date	Amount
Paid with Federal Funds							
	93	649X	ABC SSA				
	93	649X					
	93	649X					
	93	649X					
	93	649X					
	93	649X				Total:	$ -

The ALN # is REQUIRED - This number is the Assistance Listing Number and identifies the Federal Grant which funds the SSA. If there is not a ALN #, the item is not funded with a federal grant.

Common Mistakes (Continued)

- 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? Select answer from pull-down list ↓ — If YES - Complete this section, detail the items below.

Federal Subgrants

Fund	Function	Obj	Payee	Description	ALN #	Begin Date	End Date	Amount
Select	Select	Select		ABC				
Select	Select	Select						
Select	Select	Select						
Select	Select	Select						
Select	Select	Select						

Other Federal Grant Pass-Through Funds

Fund	Function	Obj	Payee	Description	ALN #	Begin Date	End Date	Amount
Select	Select	Select		ABC				
Select	Select	Select						
Select	Select	Select						
Select	Select	Select						
Select	Select	Select						

The ALN # - (formerly CFDA) is REQUIRED - This number is the Assistance Listing Number and identifies the Federal Grant which funds the 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	Payment to ABC	
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 (Continued) – CEO Information

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

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 Object Codes 613X-614X ***	Enter Number of Position** *(do not duplicate counts)*	****do not include obj code 6144*
1XX - 199	Select	Superintendent				
1XX - 199	Select	CEO				
1XX - 199	Select	CFO				
1XX - 199	Select					
1XX - 199	Select					
1XX - 199	Select					

Some examples of positions that should *<u>NOT</u>* 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 2025 or spring of 2026, select the **2026–2027** school year)
- Select **Upload Document**

Grant Compliance and Administration

ICRP Next Steps

- Districts requesting indirect cost rates for the 2026–2027 school year must submit the **ICRP Additional Costs Workbook (ACW)** by **January 16, 2026**
- TEA will collect **final certified PEIMS data** for the 2025–2026 school year in the spring
- TEA will merge the district-submitted ACW data with PEIMS data to create a **prepopulated Indirect Cost Rate Proposal (ICRP)** for each district

ICRP Next Steps (continued)

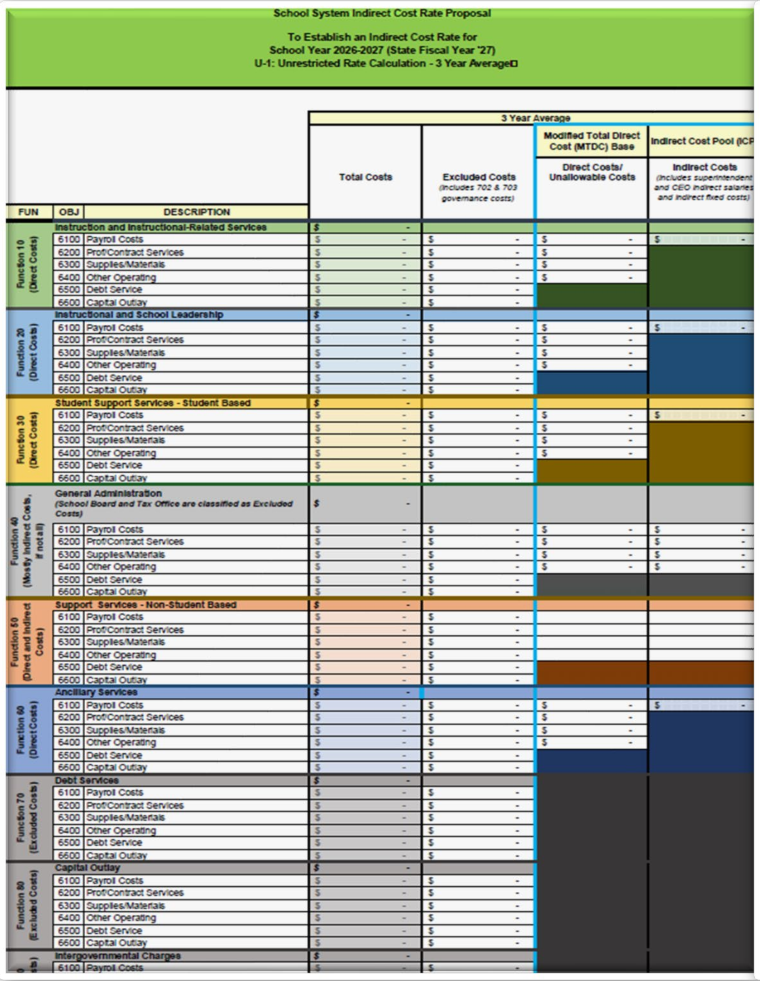
- TEA will post the completed ICRPs in GFFC Reports and Data Collections
- Districts must **review** the prepopulated ICRP and **certify acceptance** of the proposed indirect cost rates
- Once certified, the **new rates will become effective on July 1, 2026**

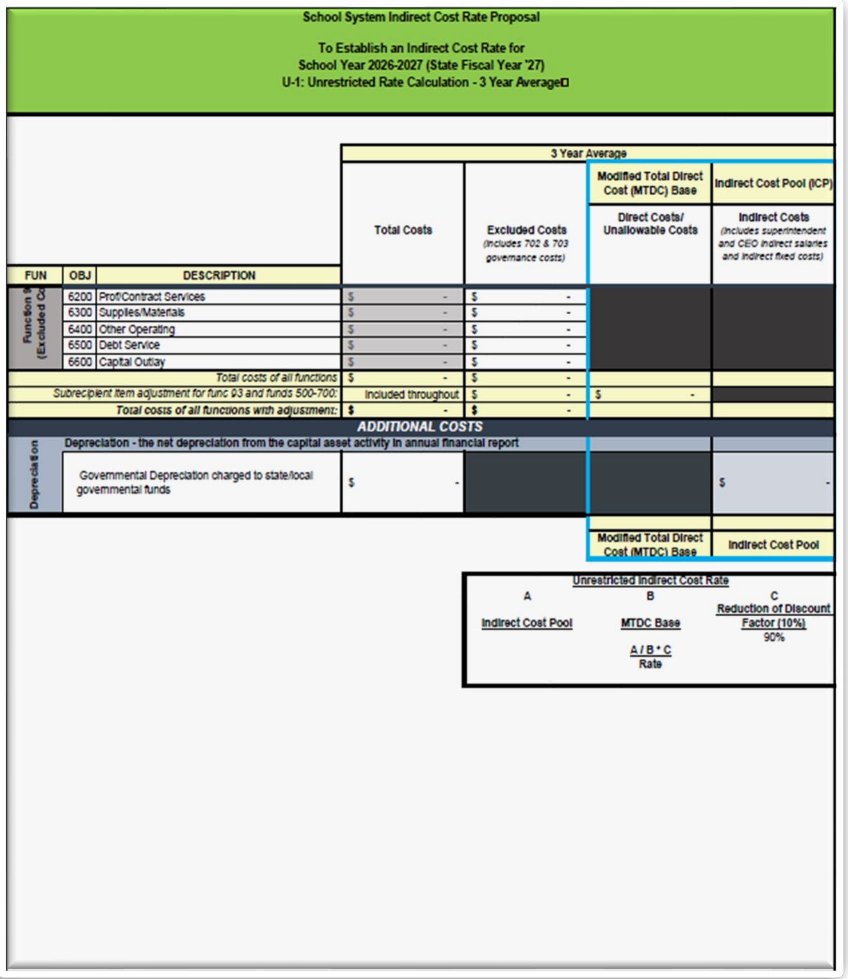
Reviewing the ICRP – Financial Worksheets

Each page of the ICRP is labeled for easy reference.

Key sections include:

- **U-1 All Years** (pages 2-3): Summary of unrestricted rate data average across all three years
- **R-1 All Years** (pages 5-6): Summary of restricted rate data averaged across all three years





Reviewing the ICRP – Restricted Rate Adjustment Overview

- Restricted Rate Adjustment (Page 4): Summary of the restricted rate adjustment average for all three years

School System Indirect Cost Rate Proposal
To Establish an Indirect Cost Rate for
School Year 2026-2027 (State Fiscal Year '27)
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	Description		
6200	Prof/Contract Services	$ -	
6300	Supplies/Materials	$ -	
6400	Other Operating	$ -	
Function 50 - 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.

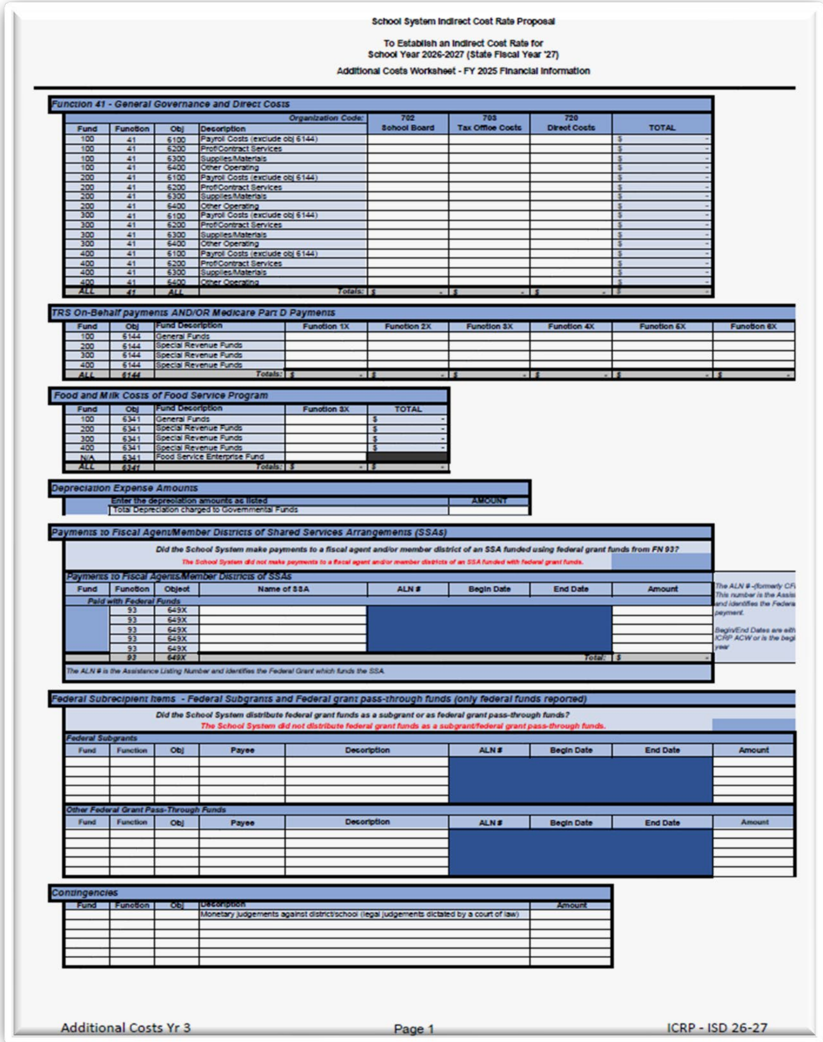
Object	Function	Description	Amount classified on U-1 as Indirect	Amount being moved from indirect to direct
6100	10	INSTR & REL SVC - Payroll Costs	$ -	$ -
6100	20	INSTR & SCH LDR - Payroll Costs	$ -	$ -
6100	30	SUPPORT SVCS PUPIL - Payroll Costs	$ -	$ -
6100	40	ADMINISTRATION - Payroll Costs	$ -	$ -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

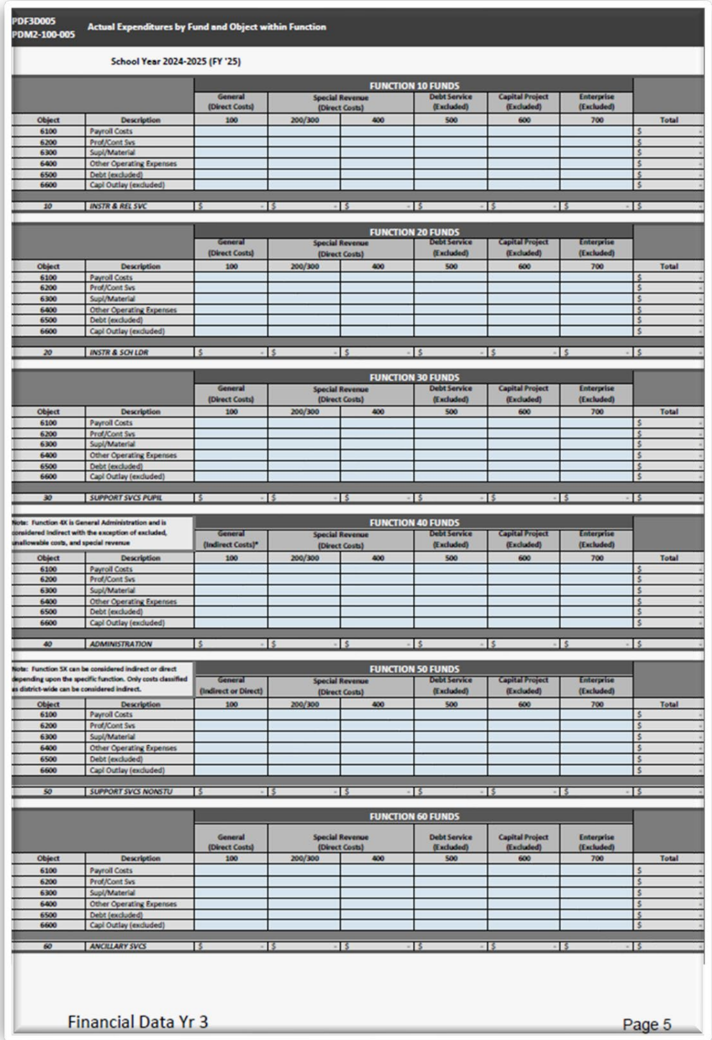
Reviewing the ICRP – Financial Worksheets (continued)

- **Yearly Data Sections:**

These sections include supporting data from both the Additional Costs Workbook and TSDS/PEIMS financial data

- **Year 1 – 2023 (Pages 7–10)**
- **Year 2 – 2024 (Pages 11–14)**
- **Year 3 – 2025 (Pages 15–18)**





Filling Out the ICRP Certification

- To complete the certification process, districts must:
- Certify the accuracy of the information provided in the proposal (Page 1 of the ICRP document)
- Ensure the certification is signed by one of the following authorized officials:
  - Superintendent
  - Chief Executive Officer (CEO)
  - Chief Financial Officer (CFO)
- Confirm that the certification corresponds to the correct school year: **2026–2027**

School System Indirect Cost Rate Proposal

To Establish an Indirect Cost Rate for School Year 2026-2027 (State Fiscal Year '27)

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 school system'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 School System:

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 school system to enter information. This form must be printed, completed, signed, scanned, and uploaded to GFFC Reports and Data Collections.

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

Steps to Upload the Signed Certification Page

- Log in to the TEA Login **(TEAL)**
- Select **GFFC Reports and Data Collections**
- Select **Upload Response Documents**
- From the "Response Template Title" dropdown, choose ICRP Certification
- From the "Response Doc Type" dropdown, select Response Document
- From the "School Year" dropdown, select **2026–2027**
- Click **Upload Document** to submit the scanned certification page

Questions

Federal Fiscal Compliance and Reporting Division

compliance@tea.texas.gov

Presentation Feedback – How Did We Do?

FFCR - Feedback