

**Kentucky Department of Education  
Indirect Cost Report used for FY 2025 - 2026  
Fayette County School District  
Based on FYE 2023 - 2024**

| Munis Code | Program Name | Expenditure |                      |          |          |
|------------|--------------|-------------|----------------------|----------|----------|
|            |              | Total       | Direct and Unallowed | Indirect | Excluded |

**Fund 1**

|             |                              |                |                |               |                |
|-------------|------------------------------|----------------|----------------|---------------|----------------|
| <b>1000</b> | Instruction                  | 394,897,121.00 | 266,592,155.00 | 0.00          | 0.00           |
| 0280        | On-Behalf                    | 0.00           | 0.00           | 0.00          | 128,191,910.00 |
| 0533        | On-Behalf Technology 16M     | 0.00           | 0.00           | 0.00          | 0.00           |
| 0700        | Property                     | 0.00           | 0.00           | 0.00          | 113,056.00     |
| <b>2100</b> | Student Support Services     | 41,500,770.00  | 36,231,302.00  | 0.00          | 0.00           |
| 0280        | On-Behalf                    | 0.00           | 0.00           | 0.00          | 5,269,468.00   |
| 0533        | On-Behalf Technology 16M     | 0.00           | 0.00           | 0.00          | 0.00           |
| 0700        | Property                     | 0.00           | 0.00           | 0.00          | 0.00           |
| <b>2200</b> | Instruction Support Services | 31,529,627.00  | 28,115,682.00  | 0.00          | 0.00           |
| 0280        | On-Behalf                    | 0.00           | 0.00           | 0.00          | 3,269,056.00   |
| 0533        | On-Behalf Technology 16M     | 0.00           | 0.00           | 0.00          | 0.00           |
| 0700        | Property                     | 0.00           | 0.00           | 0.00          | 144,889.00     |
| <b>2300</b> | District Administration      | 11,360,876.00  | 10,785,886.00  | 0.00          | 0.00           |
| 0280        | On-Behalf                    | 0.00           | 0.00           | 0.00          | 573,503.00     |
| 0342        | Auditing Services            | 0.00           | 0.00           | 0.00          | 0.00           |
| 0344        | Financial Services           | 0.00           | 0.00           | 0.00          | 0.00           |
| 0533        | On-Behalf Technology 16M     | 0.00           | 0.00           | 0.00          | 0.00           |
| 0700        | Property                     | 0.00           | 0.00           | 0.00          | 1,487.00       |
| <b>2400</b> | School Admin Support         | 38,260,055.00  | 33,279,437.00  | 0.00          | 0.00           |
| 0280        | On-Behalf                    | 0.00           | 0.00           | 0.00          | 4,950,607.00   |
| 0533        | On-Behalf Technology 16M     | 0.00           | 0.00           | 0.00          | 0.00           |
| 0700        | Property                     | 0.00           | 0.00           | 0.00          | 30,011.00      |
| <b>2500</b> | Business Support             | 44,617,399.00  | 0.00           | 39,815,594.00 | 0.00           |
| 0280        | On-Behalf                    | 0.00           | 0.00           | 0.00          | 3,031,341.00   |
| 0533        | On-Behalf Technology 16M     | 0.00           | 0.00           | 0.00          | 447,519.00     |
| 0700        | Property                     | 0.00           | 0.00           | 0.00          | 1,322,945.00   |



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|------------------------|----------------------------------|-----------------------|-----------------------|----------------------|-----------------------|
|                        |                                  | Total                 | Direct and Unallowed  | Indirect             | Excluded              |
| <b>2600</b>            | Plant Operations and Maintenance | 64,011,217.00         | 0.00                  | 57,472,612.00        | 0.00                  |
|                        | 0280 On-Behalf                   | 0.00                  | 0.00                  | 0.00                 | 4,267,343.00          |
|                        | 0700 Property                    | 0.00                  | 0.00                  | 0.00                 | 2,271,262.00          |
| <b>2700</b>            | Student Transportation           | 43,299,769.00         | 29,688,862.00         | 0.00                 | 0.00                  |
|                        | 0280 On-Behalf                   | 0.00                  | 0.00                  | 0.00                 | 3,423,388.00          |
|                        | 0700 Property                    | 0.00                  | 0.00                  | 0.00                 | 10,187,519.00         |
| <b>2900</b>            | Other Support Services           | 950,650.00            | 950,650.00            | 0.00                 | 0.00                  |
|                        | 0280 On-Behalf                   | 0.00                  | 0.00                  | 0.00                 | 0.00                  |
|                        | 0700 Property                    | 0.00                  | 0.00                  | 0.00                 | 0.00                  |
| <b>3100</b>            | Food Service Operations          | 0.00                  | 0.00                  | 0.00                 | 0.00                  |
|                        | 0280 On-Behalf                   | 0.00                  | 0.00                  | 0.00                 | 0.00                  |
|                        | 0700 Property                    | 0.00                  | 0.00                  | 0.00                 | 0.00                  |
| <b>3200</b>            | Day Care Operations              | 0.00                  | 0.00                  | 0.00                 | 0.00                  |
|                        | 0280 On-Behalf                   | 0.00                  | 0.00                  | 0.00                 | 0.00                  |
|                        | 0700 Property                    | 0.00                  | 0.00                  | 0.00                 | 0.00                  |
| <b>3300</b>            | Community Service Operations     | 445,813.00            | 445,813.00            | 0.00                 | 0.00                  |
|                        | 0280 On-Behalf                   | 0.00                  | 0.00                  | 0.00                 | 0.00                  |
|                        | 0700 Property                    | 0.00                  | 0.00                  | 0.00                 | 0.00                  |
| <b>3400</b>            | Adult Education Operations       | 0.00                  | 0.00                  | 0.00                 | 0.00                  |
|                        | 0280 On-Behalf                   | 0.00                  | 0.00                  | 0.00                 | 0.00                  |
|                        | 0700 Property                    | 0.00                  | 0.00                  | 0.00                 | 0.00                  |
| <b>3900</b>            | Other Non-Instructional Services | 0.00                  | 0.00                  | 0.00                 | 0.00                  |
|                        | 0280 On-Behalf                   | 0.00                  | 0.00                  | 0.00                 | 0.00                  |
|                        | 0700 Property                    | 0.00                  | 0.00                  | 0.00                 | 0.00                  |
| <b>4XXX</b>            | Facilities                       | 0.00                  | 0.00                  | 0.00                 | 0.00                  |
| <b>5XXX</b>            | Fund Transfers/Debt Service      | 4,204,272.00          | 0.00                  | 0.00                 | 4,204,272.00          |
| <b>Totals Fund 1 :</b> |                                  | <b>675,077,569.00</b> | <b>406,089,787.00</b> | <b>97,288,206.00</b> | <b>171,699,576.00</b> |



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|------------|--------------|-------------|----------------------|----------|----------|
|            |              | Total       | Direct and Unallowed | Indirect | Excluded |

**Fund 2**

|             |                                  |               |               |               |              |
|-------------|----------------------------------|---------------|---------------|---------------|--------------|
| <b>1000</b> | Instruction                      | 44,270,311.00 | 42,411,109.00 | 0.00          | 0.00         |
| 0700        | Property                         | 0.00          | 0.00          | 0.00          | 1,859,202.00 |
| <b>2100</b> | Student Support Services         | 2,269,152.00  | 2,269,152.00  | 0.00          | 0.00         |
| 0700        | Property                         | 0.00          | 0.00          | 0.00          | 0.00         |
| <b>2200</b> | Instruction Support Services     | 13,414,717.00 | 12,038,186.00 | 0.00          | 0.00         |
| 0700        | Property                         | 0.00          | 0.00          | 0.00          | 1,376,531.00 |
| <b>2300</b> | District Admin Support           | 11,279,730.00 | 11,266,201.00 | 0.00          | 0.00         |
| 0700        | Property                         | 0.00          | 0.00          | 0.00          | 13,529.00    |
| <b>2400</b> | School Admin Support             | 17,320.00     | 17,320.00     | 0.00          | 0.00         |
| 0700        | Property                         | 0.00          | 0.00          | 0.00          | 0.00         |
| <b>2500</b> | Business Support                 | 13,539,283.00 | 0.00          | 13,391,529.00 | 0.00         |
| 0700        | Property                         | 0.00          | 0.00          | 0.00          | 147,754.00   |
| <b>2600</b> | Plant Operations and Maintenance | 425,830.00    | 0.00          | 425,830.00    | 0.00         |
| 0700        | Property                         | 0.00          | 0.00          | 0.00          | 0.00         |
| <b>2700</b> | Student Transportation           | 114,596.00    | 114,596.00    | 0.00          | 0.00         |
| 0700        | Property                         | 0.00          | 0.00          | 0.00          | 0.00         |
| <b>2900</b> | Other Support Services           | 0.00          | 0.00          | 0.00          | 0.00         |
| 0700        | Property                         | 0.00          | 0.00          | 0.00          | 0.00         |
| <b>3100</b> | Food Service Operations          | 0.00          | 0.00          | 0.00          | 0.00         |
| 0700        | Property                         | 0.00          | 0.00          | 0.00          | 0.00         |
| <b>3200</b> | Day Care Operations              | 787,957.00    | 787,757.00    | 0.00          | 0.00         |
| 0700        | Property                         | 0.00          | 0.00          | 0.00          | 200.00       |
| <b>3300</b> | Community Service Operations     | 5,423,602.00  | 5,372,463.00  | 0.00          | 0.00         |
| 0700        | Property                         | 0.00          | 0.00          | 0.00          | 51,139.00    |
| <b>3400</b> | Adult Education Operations       | 0.00          | 0.00          | 0.00          | 0.00         |
| 0700        | Property                         | 0.00          | 0.00          | 0.00          | 0.00         |



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|--------------------------------------------------------------------|----------------------------------|-----------------------|-----------------------|-----------------------|-----------------------|
|                                                                    |                                  | Total                 | Direct and Unallowed  | Indirect              | Excluded              |
| <b>3900</b>                                                        | Other Non-Instructional Services | 0.00                  | 0.00                  | 0.00                  | 0.00                  |
|                                                                    | 0700 Property                    | 0.00                  | 0.00                  | 0.00                  | 0.00                  |
| <b>4XXX</b>                                                        | Facilities                       | 0.00                  | 0.00                  | 0.00                  | 0.00                  |
| <b>5XXX</b>                                                        | Fund Transfers/Debt Service      | 9,429,071.00          | 0.00                  | 0.00                  | 9,429,071.00          |
| <b>Totals Fund 2 :</b>                                             |                                  | <b>100,971,569.00</b> | <b>74,276,784.00</b>  | <b>13,817,359.00</b>  | <b>12,877,426.00</b>  |
| <b>Fund 51</b>                                                     |                                  |                       |                       |                       |                       |
|                                                                    | Total Fund 51 Expenditures       | 33,045,279.00         | 3,181,268.00          | 0.00                  | 0.00                  |
|                                                                    | 0280 On-Behalf                   | 0.00                  | 0.00                  | 0.00                  | 1,979,821.00          |
|                                                                    | 0700 Property                    | 0.00                  | 0.00                  | 0.00                  | 220,445.00            |
|                                                                    | 4500 Federal Reimbursement       | 0.00                  | 0.00                  | 0.00                  | 24,755,158.00         |
|                                                                    | 4900 Federal Reimbursement       | 0.00                  | 0.00                  | 0.00                  | 1,751,415.00          |
|                                                                    | 5XXX Fund Transfers/Debt Service | 0.00                  | 0.00                  | 0.00                  | 1,157,172.00          |
| <b>Totals Fund 51:</b>                                             |                                  | <b>33,045,279.00</b>  | <b>3,181,268.00</b>   | <b>0.00</b>           | <b>29,864,011.00</b>  |
| <b>Grand Total From Fund 1, Fund 2, Fund 51 Calculations:</b>      |                                  | <b>809,094,417.00</b> | <b>483,547,839.00</b> | <b>111,105,565.00</b> | <b>214,441,013.00</b> |
| District Adjustments:                                              |                                  | 0.00                  | 0.00                  | 0.00                  | 0.00                  |
| <b>Grand Total After Adjustments:</b>                              |                                  | <b>809,094,417.00</b> | <b>483,547,839.00</b> | <b>111,105,565.00</b> | <b>214,441,013.00</b> |
| <b>District Adjustment Pertaining to Function 2300 &amp; 2600:</b> |                                  |                       |                       | 0.00                  |                       |

Indirect Cost Rate calculator for FY 2025 - 2026

**Non Restricted Indirect Cost Rate:  $(111,105,565.00 * 90\%) / 483,547,839.00 = 20.68\%$**

**Restricted Indirect Cost Rate:  $(53,207,123.00 * 90\%) / 541,446,281.00 = 8.84\%$  \*\***

\*\* Non Restricted Indirect 111,105,565.00 Less Plant Operations and Maintenance & Admin 57,898,442.00

Non Restricted Direct 483,547,839.00 Plus Plant Operations and Maintenance & Admin 57,898,442.00