

**Kentucky Department of Education
Indirect Cost Report used for FY 2026 - 2027
Garrard County School District
Based on FYE 2024 - 2025**

Munis Code	Program Name	Expenditure			
		Total	Direct and Unallowed	Indirect	Excluded
Fund 1					
1000	Instruction	16,678,828.00	11,589,872.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	4,893,538.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	195,418.00
2100	Student Support Services	787,476.00	567,897.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	219,579.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
2200	Instruction Support Services	511,986.00	355,519.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	156,467.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
2300	District Administration	1,544,894.00	1,317,756.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	135,674.00
	0342 Auditing Services	0.00	0.00	15,450.00	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	76,014.00
2400	School Admin Support	2,034,939.00	1,549,933.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	483,856.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	1,150.00
2500	Business Support	837,591.00	0.00	571,178.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	205,115.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	61,298.00
	0700 Property	0.00	0.00	0.00	0.00



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2600	Plant Operations and Maintenance	3,183,832.00	0.00	2,789,769.00	0.00
0280	On-Behalf	0.00	0.00	0.00	388,438.00
0700	Property	0.00	0.00	0.00	5,625.00
2700	Student Transportation	2,420,675.00	1,865,703.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	515,342.00
0700	Property	0.00	0.00	0.00	39,630.00
2900	Other Support 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
3100	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
3200	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
3300	Community 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
3400	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
3900	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
4XXX	Facilities	0.00	0.00	0.00	0.00
5XXX	Fund Transfers/Debt Service	300,854.00	0.00	0.00	300,854.00
Totals Fund 1 :		28,301,075.00	17,246,680.00	3,376,397.00	7,677,998.00



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Fund 2					
1000	Instruction	3,571,052.00	3,533,155.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	37,897.00
2100	Student Support Services	43,095.00	43,095.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
2200	Instruction Support Services	106,060.00	106,060.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
2300	District Admin Support	17,500.00	17,500.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
2400	School Admin Support	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
2500	Business Support	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
2600	Plant Operations and Maintenance	80,000.00	0.00	80,000.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
2700	Student Transportation	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
2900	Other Support Services	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
3100	Food Service Operations	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
3200	Day Care Operations	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
3300	Community Service Operations	331,484.00	331,484.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
3400	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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3900	Other Non-Instructional Services	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	0.00
4XXX	Facilities	0.00	0.00	0.00	0.00
5XXX	Fund Transfers/Debt Service	0.00	0.00	0.00	0.00
Totals Fund 2 :		4,149,191.00	4,031,294.00	80,000.00	37,897.00
Fund 51					
	Total Fund 51 Expenditures	2,332,522.00	-68,827.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	349,570.00
0700	Property	0.00	0.00	0.00	0.00
4500	Federal Reimbursement	0.00	0.00	0.00	1,898,133.00
4900	Federal Reimbursement	0.00	0.00	0.00	153,646.00
5XXX	Fund Transfers/Debt Service	0.00	0.00	0.00	0.00
Totals Fund 51:		2,332,522.00	-68,827.00	0.00	2,401,349.00
Grand Total From Fund 1, Fund 2, Fund 51 Calculations:		34,782,788.00	21,209,147.00	3,456,397.00	10,117,244.00
District Adjustments:		0.00	0.00	0.00	0.00
Grand Total After Adjustments:		34,782,788.00	21,209,147.00	3,456,397.00	10,117,244.00
District Adjustment Pertaining to Function 2300 & 2600:				0.00	

Indirect Cost Rate calculator for FY 2026 - 2027

Non Restricted Indirect Cost Rate: (3,456,397.00 * 90%) / 21,209,147.00 = 14.67%

Restricted Indirect Cost Rate: (571,178.00 * 90%) / 24,094,366.00 = 2.13% **

** Non Restricted Indirect 3,456,397.00 Less Plant Operations and Maintenance & Admin 2,885,219.00

Non Restricted Direct 21,209,147.00 Plus Plant Operations and Maintenance & Admin 2,885,219.00

REMINDER:

Indirect Cost Rates are on a three-year rolling average basis. Rates generated on this report plus prior two years will be used for the average. Rates are not official until approved by the Kentucky Board of Education. Information will then be posted to the KDE website in June.

