

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

Munis Code	Program Name	Expenditure			
		Total	Direct and Unallowed	Indirect	Excluded

Fund 1

1000	Instruction	415,910,362.00	270,394,352.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	145,358,998.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	157,012.00
2100	Student Support Services	43,186,635.00	37,779,451.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	5,407,184.00
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	33,406,847.00	30,244,655.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	3,104,295.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	57,897.00
2300	District Administration	11,337,521.00	10,707,528.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	618,746.00
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	11,247.00
2400	School Admin Support	38,393,645.00	33,395,332.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	4,998,313.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	0.00
2500	Business Support	45,099,116.00	0.00	40,919,957.00	0.00
0280	On-Behalf	0.00	0.00	0.00	3,016,671.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	487,335.00
0700	Property	0.00	0.00	0.00	675,153.00



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2600	Plant Operations and Maintenance	58,283,320.00	0.00	51,974,801.00	0.00
0280	On-Behalf	0.00	0.00	0.00	4,222,885.00
0700	Property	0.00	0.00	0.00	2,085,634.00
2700	Student Transportation	33,446,085.00	29,818,967.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	3,581,658.00
0700	Property	0.00	0.00	0.00	45,460.00
2900	Other Support Services	1,018,843.00	1,018,843.00	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	1,162,134.00	1,162,134.00	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	5,004,045.00	0.00	0.00	5,004,045.00
Totals Fund 1 :		686,248,553.00	414,521,262.00	92,894,758.00	178,832,533.00



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1000	Instruction	43,194,535.00	42,250,762.00	0.00	0.00
0700	Property	0.00	0.00	0.00	943,773.00
2100	Student Support Services	2,587,780.00	2,587,780.00	0.00	0.00
0700	Property	0.00	0.00	0.00	0.00
2200	Instruction Support Services	7,037,223.00	6,806,206.00	0.00	0.00
0700	Property	0.00	0.00	0.00	231,017.00
2300	District Admin Support	1,862,478.00	1,615,384.00	0.00	0.00
0700	Property	0.00	0.00	0.00	247,094.00
2400	School Admin Support	146,909.00	146,909.00	0.00	0.00
0700	Property	0.00	0.00	0.00	0.00
2500	Business Support	2,166,858.00	0.00	2,093,800.00	0.00
0700	Property	0.00	0.00	0.00	73,058.00
2600	Plant Operations and Maintenance	1,414,332.00	0.00	1,414,332.00	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	419,772.00	419,772.00	0.00	0.00
0700	Property	0.00	0.00	0.00	0.00
3300	Community Service Operations	5,224,738.00	5,224,738.00	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	2,840,813.00	0.00	0.00	2,840,813.00
Totals Fund 2 :		66,895,438.00	59,051,551.00	3,508,132.00	4,335,755.00
Fund 51					
	Total Fund 51 Expenditures	32,117,454.00	2,375,972.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	2,014,938.00
	0700 Property	0.00	0.00	0.00	308,995.00
	4500 Federal Reimbursement	0.00	0.00	0.00	24,060,041.00
	4900 Federal Reimbursement	0.00	0.00	0.00	2,084,578.00
	5XXX Fund Transfers/Debt Service	0.00	0.00	0.00	1,272,930.00
Totals Fund 51:		32,117,454.00	2,375,972.00	0.00	29,741,482.00
Grand Total From Fund 1, Fund 2, Fund 51 Calculations:		785,261,445.00	475,948,785.00	96,402,890.00	212,909,770.00
District Adjustments:		0.00	0.00	0.00	0.00
Grand Total After Adjustments:		785,261,445.00	475,948,785.00	96,402,890.00	212,909,770.00
District Adjustment Pertaining to Function 2300 & 2600:				0.00	

Indirect Cost Rate calculator for FY 2026 - 2027

Non Restricted Indirect Cost Rate: $(96,402,890.00 * 90\%) / 475,948,785.00 = 18.23\%$

Restricted Indirect Cost Rate: $(43,013,757.00 * 90\%) / 529,337,918.00 = 7.31\% **$

** Non Restricted Indirect 96,402,890.00 Less Plant Operations and Maintenance & Admin 53,389,133.00

Non Restricted Direct 475,948,785.00 Plus Plant Operations and Maintenance & Admin 53,389,133.00

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.

