

INDIRECT COST RATES



Title & Food Service Programs

D0101 ERIE-GALESBURG

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	133,015
2. Restricted Direct + Unallowed Costs	7,506,723
3. Restricted Indirect - Unallowed Costs	402,714
4. Restricted Recovery Under or Over	62,503
5. Restricted Net Cost - Unallowed Costs	465,217
6. Restricted Rate	6.20%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	6,771,590
8. Unrestricted Indirect - Unallowed Costs	1,137,847
9. Unrestricted Recovery Under or Over	203,751
10. Unrestricted Net Cost - Unallowed Costs	1,341,598
11. Unrestricted Rate	19.81%
(Line 10 ÷ Line 7) × 100	

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Accepted and approved by the Kansas State Board of Education.

July 10, 2026

Date

Date

Superintendent or other authorized official

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INDIRECT COST RATES



Title & Food Service Programs

D0102 CIMARRON-ENSIGN

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	163,731
2. Restricted Direct + Unallowed Costs	9,363,345
3. Restricted Indirect - Unallowed Costs	252,245
4. Restricted Recovery Under or Over	73,283
5. Restricted Net Cost - Unallowed Costs	325,528
6. Restricted Rate	3.48%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	8,172,881
8. Unrestricted Indirect - Unallowed Costs	1,442,709
9. Unrestricted Recovery Under or Over	376,473
10. Unrestricted Net Cost - Unallowed Costs	1,819,182
11. Unrestricted Rate	22.26%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0103 CHEYLIN

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	117,720
2. Restricted Direct + Unallowed Costs	3,001,852
3. Restricted Indirect - Unallowed Costs	289,515
4. Restricted Recovery Under or Over	3,679
5. Restricted Net Cost - Unallowed Costs	293,194
6. Restricted Rate	9.77%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	2,754,140
8. Unrestricted Indirect - Unallowed Costs	537,227
9. Unrestricted Recovery Under or Over	9,653
10. Unrestricted Net Cost - Unallowed Costs	546,880
11. Unrestricted Rate	19.86%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0105 RAWLINS COUNTY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	160,694
2. Restricted Direct + Unallowed Costs	5,804,490
3. Restricted Indirect - Unallowed Costs	298,689
4. Restricted Recovery Under or Over	146,131
5. Restricted Net Cost - Unallowed Costs	444,820
6. Restricted Rate	7.66%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	5,336,239
8. Unrestricted Indirect - Unallowed Costs	766,940
9. Unrestricted Recovery Under or Over	133,898
10. Unrestricted Net Cost - Unallowed Costs	900,838
11. Unrestricted Rate	16.88%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0106 WESTERN PLAINS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	82,974
2. Restricted Direct + Unallowed Costs	2,624,504
3. Restricted Indirect - Unallowed Costs	312,409
4. Restricted Recovery Under or Over	6,198
5. Restricted Net Cost - Unallowed Costs	318,607
6. Restricted Rate	12.14%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	2,356,278
8. Unrestricted Indirect - Unallowed Costs	580,635
9. Unrestricted Recovery Under or Over	-78,024
10. Unrestricted Net Cost - Unallowed Costs	502,611
11. Unrestricted Rate	21.33%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0107 ROCK HILLS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	145,293
2. Restricted Direct + Unallowed Costs	6,282,793
3. Restricted Indirect - Unallowed Costs	487,488
4. Restricted Recovery Under or Over	99,169
5. Restricted Net Cost - Unallowed Costs	586,657
6. Restricted Rate	9.34%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	5,499,878
8. Unrestricted Indirect - Unallowed Costs	1,270,403
9. Unrestricted Recovery Under or Over	148,893
10. Unrestricted Net Cost - Unallowed Costs	1,419,296
11. Unrestricted Rate	25.81%
(Line 10 ÷ Line 7) × 100	

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Title & Food Service Programs

D0108 WASHINGTON CO. SCHOOLS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	133,177
2. Restricted Direct + Unallowed Costs	5,588,450
3. Restricted Indirect - Unallowed Costs	331,262
4. Restricted Recovery Under or Over	61,773
5. Restricted Net Cost - Unallowed Costs	393,035
6. Restricted Rate	7.03%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	4,864,515
8. Unrestricted Indirect - Unallowed Costs	1,055,197
9. Unrestricted Recovery Under or Over	262,521
10. Unrestricted Net Cost - Unallowed Costs	1,317,718
11. Unrestricted Rate	27.09%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0109 REPUBLIC COUNTY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	142,289
2. Restricted Direct + Unallowed Costs	7,766,527
3. Restricted Indirect - Unallowed Costs	317,598
4. Restricted Recovery Under or Over	6,599
5. Restricted Net Cost - Unallowed Costs	324,197
6. Restricted Rate	4.17%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	6,792,736
8. Unrestricted Indirect - Unallowed Costs	1,291,389
9. Unrestricted Recovery Under or Over	261,615
10. Unrestricted Net Cost - Unallowed Costs	1,553,004
11. Unrestricted Rate	22.86%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0110 THUNDER RIDGE SCHOOLS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	53,467
2. Restricted Direct + Unallowed Costs	3,502,325
3. Restricted Indirect - Unallowed Costs	290,987
4. Restricted Recovery Under or Over	94,132
5. Restricted Net Cost - Unallowed Costs	385,119
6. Restricted Rate	11.00%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	3,066,736
8. Unrestricted Indirect - Unallowed Costs	726,576
9. Unrestricted Recovery Under or Over	126,588
10. Unrestricted Net Cost - Unallowed Costs	853,164
11. Unrestricted Rate	27.82%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0111 DONIPHAN WEST SCHOOLS

2026-2027 RATES

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1. Unallowed Costs	106,966
2. Restricted Direct + Unallowed Costs	6,103,890
3. Restricted Indirect - Unallowed Costs	300,974
4. Restricted Recovery Under or Over	5,183
5. Restricted Net Cost - Unallowed Costs	306,157
6. Restricted Rate	5.02%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	5,538,255
8. Unrestricted Indirect - Unallowed Costs	866,609
9. Unrestricted Recovery Under or Over	-239,948
10. Unrestricted Net Cost - Unallowed Costs	626,661
11. Unrestricted Rate	11.32%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0112 CENTRAL PLAINS

2026-2027 RATES

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1. Unallowed Costs	127,094
2. Restricted Direct + Unallowed Costs	9,087,532
3. Restricted Indirect - Unallowed Costs	322,858
4. Restricted Recovery Under or Over	-23,115
5. Restricted Net Cost - Unallowed Costs	299,743
6. Restricted Rate	3.30%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	7,962,901
8. Unrestricted Indirect - Unallowed Costs	1,447,489
9. Unrestricted Recovery Under or Over	375,581
10. Unrestricted Net Cost - Unallowed Costs	1,823,070
11. Unrestricted Rate	22.89%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0113 PRAIRIE HILLS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	249,157
2. Restricted Direct + Unallowed Costs	13,718,342
3. Restricted Indirect - Unallowed Costs	442,913
4. Restricted Recovery Under or Over	-57,205
5. Restricted Net Cost - Unallowed Costs	385,708
6. Restricted Rate	2.81%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	12,255,929
8. Unrestricted Indirect - Unallowed Costs	1,905,326
9. Unrestricted Recovery Under or Over	-45,517
10. Unrestricted Net Cost - Unallowed Costs	1,859,809
11. Unrestricted Rate	15.17%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0114 RIVERSIDE

2026-2027 RATES

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1. Unallowed Costs	144,369
2. Restricted Direct + Unallowed Costs	8,357,714
3. Restricted Indirect - Unallowed Costs	209,848
4. Restricted Recovery Under or Over	60,318
5. Restricted Net Cost - Unallowed Costs	270,166
6. Restricted Rate	3.23%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	7,461,975
8. Unrestricted Indirect - Unallowed Costs	1,105,587
9. Unrestricted Recovery Under or Over	262,358
10. Unrestricted Net Cost - Unallowed Costs	1,367,945
11. Unrestricted Rate	18.33%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0115 NEMAHA CENTRAL

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	186,542
2. Restricted Direct + Unallowed Costs	9,992,710
3. Restricted Indirect - Unallowed Costs	432,854
4. Restricted Recovery Under or Over	-53,873
5. Restricted Net Cost - Unallowed Costs	378,981
6. Restricted Rate	3.79%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	8,957,430
8. Unrestricted Indirect - Unallowed Costs	1,468,134
9. Unrestricted Recovery Under or Over	100,029
10. Unrestricted Net Cost - Unallowed Costs	1,568,163
11. Unrestricted Rate	17.51%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0200 GREELEY COUNTY SCHOOLS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	78,501
2. Restricted Direct + Unallowed Costs	3,619,494
3. Restricted Indirect - Unallowed Costs	158,877
4. Restricted Recovery Under or Over	46,694
5. Restricted Net Cost - Unallowed Costs	205,571
6. Restricted Rate	5.68%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	3,174,315
8. Unrestricted Indirect - Unallowed Costs	604,056
9. Unrestricted Recovery Under or Over	139,258
10. Unrestricted Net Cost - Unallowed Costs	743,314
11. Unrestricted Rate	23.42%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0202 TURNER-KANSAS CITY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	573,119
2. Restricted Direct + Unallowed Costs	55,036,653
3. Restricted Indirect - Unallowed Costs	2,714,604
4. Restricted Recovery Under or Over	122,501
5. Restricted Net Cost - Unallowed Costs	2,837,105
6. Restricted Rate	5.15%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	47,129,098
8. Unrestricted Indirect - Unallowed Costs	10,622,159
9. Unrestricted Recovery Under or Over	1,269,800
10. Unrestricted Net Cost - Unallowed Costs	11,891,959
11. Unrestricted Rate	25.23%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0203 PIPER-KANSAS CITY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	1,028,072
2. Restricted Direct + Unallowed Costs	40,162,782
3. Restricted Indirect - Unallowed Costs	853,867
4. Restricted Recovery Under or Over	137,239
5. Restricted Net Cost - Unallowed Costs	991,106
6. Restricted Rate	2.47%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	36,070,431
8. Unrestricted Indirect - Unallowed Costs	4,946,218
9. Unrestricted Recovery Under or Over	-635,187
10. Unrestricted Net Cost - Unallowed Costs	4,311,031
11. Unrestricted Rate	11.95%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0204 BONNER SPRINGS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	787,930
2. Restricted Direct + Unallowed Costs	37,042,586
3. Restricted Indirect - Unallowed Costs	1,687,825
4. Restricted Recovery Under or Over	299,168
5. Restricted Net Cost - Unallowed Costs	1,986,993
6. Restricted Rate	5.36%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	32,990,991
8. Unrestricted Indirect - Unallowed Costs	5,739,420
9. Unrestricted Recovery Under or Over	1,542,948
10. Unrestricted Net Cost - Unallowed Costs	7,282,368
11. Unrestricted Rate	22.07%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0205 BLUESTEM

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	162,223
2. Restricted Direct + Unallowed Costs	8,114,374
3. Restricted Indirect - Unallowed Costs	617,777
4. Restricted Recovery Under or Over	310,442
5. Restricted Net Cost - Unallowed Costs	928,219
6. Restricted Rate	11.44%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	7,043,207
8. Unrestricted Indirect - Unallowed Costs	1,688,944
9. Unrestricted Recovery Under or Over	302,773
10. Unrestricted Net Cost - Unallowed Costs	1,991,717
11. Unrestricted Rate	28.28%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0206 REMINGTON-WHITEWATER

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	135,537
2. Restricted Direct + Unallowed Costs	7,308,315
3. Restricted Indirect - Unallowed Costs	284,426
4. Restricted Recovery Under or Over	23,092
5. Restricted Net Cost - Unallowed Costs	307,518
6. Restricted Rate	4.21%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	6,538,579
8. Unrestricted Indirect - Unallowed Costs	1,054,162
9. Unrestricted Recovery Under or Over	106,317
10. Unrestricted Net Cost - Unallowed Costs	1,160,479
11. Unrestricted Rate	17.75%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0207 FT LEAVENWORTH

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	314,298
2. Restricted Direct + Unallowed Costs	26,110,144
3. Restricted Indirect - Unallowed Costs	1,616,375
4. Restricted Recovery Under or Over	-155,830
5. Restricted Net Cost - Unallowed Costs	1,460,545
6. Restricted Rate	5.59%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	24,207,842
8. Unrestricted Indirect - Unallowed Costs	3,518,677
9. Unrestricted Recovery Under or Over	-1,005,135
10. Unrestricted Net Cost - Unallowed Costs	2,513,542
11. Unrestricted Rate	10.38%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0208 WAKEENEY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	130,459
2. Restricted Direct + Unallowed Costs	5,866,795
3. Restricted Indirect - Unallowed Costs	214,232
4. Restricted Recovery Under or Over	17,369
5. Restricted Net Cost - Unallowed Costs	231,601
6. Restricted Rate	3.95%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	5,499,447
8. Unrestricted Indirect - Unallowed Costs	581,580
9. Unrestricted Recovery Under or Over	-32,372
10. Unrestricted Net Cost - Unallowed Costs	549,208
11. Unrestricted Rate	9.99%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0209 MOSCOW PUBLIC SCHOOLS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	54,071
2. Restricted Direct + Unallowed Costs	3,106,572
3. Restricted Indirect - Unallowed Costs	129,588
4. Restricted Recovery Under or Over	-42,036
5. Restricted Net Cost - Unallowed Costs	87,552
6. Restricted Rate	2.82%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	2,598,738
8. Unrestricted Indirect - Unallowed Costs	637,422
9. Unrestricted Recovery Under or Over	72,659
10. Unrestricted Net Cost - Unallowed Costs	710,081
11. Unrestricted Rate	27.32%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0210 HUGOTON PUBLIC SCHOOLS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	173,974
2. Restricted Direct + Unallowed Costs	15,024,897
3. Restricted Indirect - Unallowed Costs	805,339
4. Restricted Recovery Under or Over	54,762
5. Restricted Net Cost - Unallowed Costs	860,101
6. Restricted Rate	5.72%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	13,598,053
8. Unrestricted Indirect - Unallowed Costs	2,232,183
9. Unrestricted Recovery Under or Over	126,453
10. Unrestricted Net Cost - Unallowed Costs	2,358,636
11. Unrestricted Rate	17.35%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0211 NORTON COMMUNITY SCHOOLS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	149,211
2. Restricted Direct + Unallowed Costs	9,053,298
3. Restricted Indirect - Unallowed Costs	531,226
4. Restricted Recovery Under or Over	81,854
5. Restricted Net Cost - Unallowed Costs	613,080
6. Restricted Rate	6.77%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	8,182,819
8. Unrestricted Indirect - Unallowed Costs	1,401,705
9. Unrestricted Recovery Under or Over	179,476
10. Unrestricted Net Cost - Unallowed Costs	1,581,181
11. Unrestricted Rate	19.32%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0212 NORTHERN VALLEY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	66,148
2. Restricted Direct + Unallowed Costs	2,858,596
3. Restricted Indirect - Unallowed Costs	262,678
4. Restricted Recovery Under or Over	17,954
5. Restricted Net Cost - Unallowed Costs	280,632
6. Restricted Rate	9.82%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	2,514,549
8. Unrestricted Indirect - Unallowed Costs	606,725
9. Unrestricted Recovery Under or Over	68,890
10. Unrestricted Net Cost - Unallowed Costs	675,615
11. Unrestricted Rate	26.87%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0214 ULYSSES

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	338,256
2. Restricted Direct + Unallowed Costs	17,579,457
3. Restricted Indirect - Unallowed Costs	866,826
4. Restricted Recovery Under or Over	42,615
5. Restricted Net Cost - Unallowed Costs	909,441
6. Restricted Rate	5.17%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	15,605,914
8. Unrestricted Indirect - Unallowed Costs	2,840,369
9. Unrestricted Recovery Under or Over	396,053
10. Unrestricted Net Cost - Unallowed Costs	3,236,422
11. Unrestricted Rate	20.74%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0215 LAKIN

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	159,302
2. Restricted Direct + Unallowed Costs	8,625,315
3. Restricted Indirect - Unallowed Costs	512,766
4. Restricted Recovery Under or Over	-115,914
5. Restricted Net Cost - Unallowed Costs	396,852
6. Restricted Rate	4.60%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	7,509,992
8. Unrestricted Indirect - Unallowed Costs	1,628,089
9. Unrestricted Recovery Under or Over	-155,368
10. Unrestricted Net Cost - Unallowed Costs	1,472,721
11. Unrestricted Rate	19.61%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0216 DEERFIELD

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	174,908
2. Restricted Direct + Unallowed Costs	4,501,251
3. Restricted Indirect - Unallowed Costs	232,952
4. Restricted Recovery Under or Over	-130,386
5. Restricted Net Cost - Unallowed Costs	102,566
6. Restricted Rate	2.28%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	3,945,665
8. Unrestricted Indirect - Unallowed Costs	788,538
9. Unrestricted Recovery Under or Over	464
10. Unrestricted Net Cost - Unallowed Costs	789,002
11. Unrestricted Rate	20.00%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0217 ROLLA

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	102,692
2. Restricted Direct + Unallowed Costs	2,354,390
3. Restricted Indirect - Unallowed Costs	142,979
4. Restricted Recovery Under or Over	-17,755
5. Restricted Net Cost - Unallowed Costs	125,224
6. Restricted Rate	5.32%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	2,131,602
8. Unrestricted Indirect - Unallowed Costs	365,767
9. Unrestricted Recovery Under or Over	-310,942
10. Unrestricted Net Cost - Unallowed Costs	54,825
11. Unrestricted Rate	2.57%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0218 ELKHART

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	135,938
2. Restricted Direct + Unallowed Costs	11,843,190
3. Restricted Indirect - Unallowed Costs	397,687
4. Restricted Recovery Under or Over	84,416
5. Restricted Net Cost - Unallowed Costs	482,103
6. Restricted Rate	4.07%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	11,057,858
8. Unrestricted Indirect - Unallowed Costs	1,183,019
9. Unrestricted Recovery Under or Over	247,320
10. Unrestricted Net Cost - Unallowed Costs	1,430,339
11. Unrestricted Rate	12.94%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0219 MINNEOLA

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	134,263
2. Restricted Direct + Unallowed Costs	4,154,655
3. Restricted Indirect - Unallowed Costs	129,720
4. Restricted Recovery Under or Over	17,911
5. Restricted Net Cost - Unallowed Costs	147,631
6. Restricted Rate	3.55%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	3,742,289
8. Unrestricted Indirect - Unallowed Costs	542,086
9. Unrestricted Recovery Under or Over	74,765
10. Unrestricted Net Cost - Unallowed Costs	616,851
11. Unrestricted Rate	16.48%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0220 ASHLAND

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	102,789
2. Restricted Direct + Unallowed Costs	3,425,490
3. Restricted Indirect - Unallowed Costs	362,459
4. Restricted Recovery Under or Over	193,612
5. Restricted Net Cost - Unallowed Costs	556,071
6. Restricted Rate	16.23%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	3,245,980
8. Unrestricted Indirect - Unallowed Costs	541,969
9. Unrestricted Recovery Under or Over	12,781
10. Unrestricted Net Cost - Unallowed Costs	554,750
11. Unrestricted Rate	17.09%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0223 BARNES

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	126,609
2. Restricted Direct + Unallowed Costs	5,914,926
3. Restricted Indirect - Unallowed Costs	189,150
4. Restricted Recovery Under or Over	20,602
5. Restricted Net Cost - Unallowed Costs	209,752
6. Restricted Rate	3.55%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	5,226,588
8. Unrestricted Indirect - Unallowed Costs	877,488
9. Unrestricted Recovery Under or Over	218,483
10. Unrestricted Net Cost - Unallowed Costs	1,095,971
11. Unrestricted Rate	20.97%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0224 CLIFTON-CLYDE

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	73,438
2. Restricted Direct + Unallowed Costs	5,105,435
3. Restricted Indirect - Unallowed Costs	223,222
4. Restricted Recovery Under or Over	8,457
5. Restricted Net Cost - Unallowed Costs	231,679
6. Restricted Rate	4.54%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	4,477,923
8. Unrestricted Indirect - Unallowed Costs	850,734
9. Unrestricted Recovery Under or Over	172,795
10. Unrestricted Net Cost - Unallowed Costs	1,023,529
11. Unrestricted Rate	22.86%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0225 FOWLER

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	19,319
2. Restricted Direct + Unallowed Costs	2,653,116
3. Restricted Indirect - Unallowed Costs	90,260
4. Restricted Recovery Under or Over	-67,243
5. Restricted Net Cost - Unallowed Costs	23,017
6. Restricted Rate	0.87%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	2,276,044
8. Unrestricted Indirect - Unallowed Costs	467,332
9. Unrestricted Recovery Under or Over	-247,058
10. Unrestricted Net Cost - Unallowed Costs	220,274
11. Unrestricted Rate	9.68%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0226 MEADE

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	97,140
2. Restricted Direct + Unallowed Costs	5,703,284
3. Restricted Indirect - Unallowed Costs	166,604
4. Restricted Recovery Under or Over	-86,070
5. Restricted Net Cost - Unallowed Costs	80,534
6. Restricted Rate	1.41%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	4,443,953
8. Unrestricted Indirect - Unallowed Costs	1,425,935
9. Unrestricted Recovery Under or Over	563,573
10. Unrestricted Net Cost - Unallowed Costs	1,989,508
11. Unrestricted Rate	44.77%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0227 HODGEMAN COUNTY SCHOOLS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	76,191
2. Restricted Direct + Unallowed Costs	4,583,619
3. Restricted Indirect - Unallowed Costs	316,512
4. Restricted Recovery Under or Over	4,315
5. Restricted Net Cost - Unallowed Costs	320,827
6. Restricted Rate	7.00%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	3,665,342
8. Unrestricted Indirect - Unallowed Costs	1,234,789
9. Unrestricted Recovery Under or Over	555,814
10. Unrestricted Net Cost - Unallowed Costs	1,790,603
11. Unrestricted Rate	48.85%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0229 BLUE VALLEY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	1,929,414
2. Restricted Direct + Unallowed Costs	315,006,436
3. Restricted Indirect - Unallowed Costs	14,735,983
4. Restricted Recovery Under or Over	3,919,100
5. Restricted Net Cost - Unallowed Costs	18,655,083
6. Restricted Rate	5.92%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	282,052,801
8. Unrestricted Indirect - Unallowed Costs	47,689,618
9. Unrestricted Recovery Under or Over	-6,809
10. Unrestricted Net Cost - Unallowed Costs	47,682,809
11. Unrestricted Rate	16.91%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0230 SPRING HILL

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	562,010
2. Restricted Direct + Unallowed Costs	66,987,003
3. Restricted Indirect - Unallowed Costs	1,370,153
4. Restricted Recovery Under or Over	-436,839
5. Restricted Net Cost - Unallowed Costs	933,314
6. Restricted Rate	1.39%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	57,553,089
8. Unrestricted Indirect - Unallowed Costs	10,804,067
9. Unrestricted Recovery Under or Over	1,528,664
10. Unrestricted Net Cost - Unallowed Costs	12,332,731
11. Unrestricted Rate	21.43%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0231 GARDNER EDGERTON

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	1,395,272
2. Restricted Direct + Unallowed Costs	81,681,651
3. Restricted Indirect - Unallowed Costs	3,357,027
4. Restricted Recovery Under or Over	1,994,956
5. Restricted Net Cost - Unallowed Costs	5,351,983
6. Restricted Rate	6.55%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	73,865,312
8. Unrestricted Indirect - Unallowed Costs	11,173,366
9. Unrestricted Recovery Under or Over	3,211,178
10. Unrestricted Net Cost - Unallowed Costs	14,384,544
11. Unrestricted Rate	19.47%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0232 DE SOTO

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	1,486,272
2. Restricted Direct + Unallowed Costs	93,004,732
3. Restricted Indirect - Unallowed Costs	1,552,280
4. Restricted Recovery Under or Over	-40,622
5. Restricted Net Cost - Unallowed Costs	1,511,658
6. Restricted Rate	1.63%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	82,448,138
8. Unrestricted Indirect - Unallowed Costs	12,108,874
9. Unrestricted Recovery Under or Over	-3,284,465
10. Unrestricted Net Cost - Unallowed Costs	8,824,409
11. Unrestricted Rate	10.70%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0233 OLATHE

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	1,766,936
2. Restricted Direct + Unallowed Costs	425,798,046
3. Restricted Indirect - Unallowed Costs	14,199,492
4. Restricted Recovery Under or Over	659,520
5. Restricted Net Cost - Unallowed Costs	14,859,012
6. Restricted Rate	3.49%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	389,788,500
8. Unrestricted Indirect - Unallowed Costs	50,209,038
9. Unrestricted Recovery Under or Over	-2,308,111
10. Unrestricted Net Cost - Unallowed Costs	47,900,927
11. Unrestricted Rate	12.29%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0234 FORT SCOTT

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	489,319
2. Restricted Direct + Unallowed Costs	26,412,920
3. Restricted Indirect - Unallowed Costs	273,001
4. Restricted Recovery Under or Over	-51,125
5. Restricted Net Cost - Unallowed Costs	221,876
6. Restricted Rate	0.84%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	24,659,392
8. Unrestricted Indirect - Unallowed Costs	2,026,529
9. Unrestricted Recovery Under or Over	-596,351
10. Unrestricted Net Cost - Unallowed Costs	1,430,178
11. Unrestricted Rate	5.80%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0235 UNIONTOWN

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	137,715
2. Restricted Direct + Unallowed Costs	7,452,357
3. Restricted Indirect - Unallowed Costs	194,335
4. Restricted Recovery Under or Over	-13,263
5. Restricted Net Cost - Unallowed Costs	181,072
6. Restricted Rate	2.43%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	6,690,361
8. Unrestricted Indirect - Unallowed Costs	956,331
9. Unrestricted Recovery Under or Over	-104,806
10. Unrestricted Net Cost - Unallowed Costs	851,525
11. Unrestricted Rate	12.73%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0237 SMITH CENTER

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	129,997
2. Restricted Direct + Unallowed Costs	6,521,965
3. Restricted Indirect - Unallowed Costs	227,812
4. Restricted Recovery Under or Over	59,655
5. Restricted Net Cost - Unallowed Costs	287,467
6. Restricted Rate	4.41%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	5,726,129
8. Unrestricted Indirect - Unallowed Costs	1,023,648
9. Unrestricted Recovery Under or Over	123,309
10. Unrestricted Net Cost - Unallowed Costs	1,146,957
11. Unrestricted Rate	20.03%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0239 NORTH OTTAWA COUNTY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	139,947
2. Restricted Direct + Unallowed Costs	9,359,220
3. Restricted Indirect - Unallowed Costs	192,232
4. Restricted Recovery Under or Over	47,780
5. Restricted Net Cost - Unallowed Costs	240,012
6. Restricted Rate	2.56%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	8,477,167
8. Unrestricted Indirect - Unallowed Costs	1,074,285
9. Unrestricted Recovery Under or Over	-5,410
10. Unrestricted Net Cost - Unallowed Costs	1,068,875
11. Unrestricted Rate	12.61%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0240 TWIN VALLEY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	152,474
2. Restricted Direct + Unallowed Costs	8,991,249
3. Restricted Indirect - Unallowed Costs	599,958
4. Restricted Recovery Under or Over	-197,822
5. Restricted Net Cost - Unallowed Costs	402,136
6. Restricted Rate	4.47%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	8,237,329
8. Unrestricted Indirect - Unallowed Costs	1,353,878
9. Unrestricted Recovery Under or Over	-223,625
10. Unrestricted Net Cost - Unallowed Costs	1,130,253
11. Unrestricted Rate	13.72%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0241 WALLACE COUNTY SCHOOLS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	109,898
2. Restricted Direct + Unallowed Costs	2,772,380
3. Restricted Indirect - Unallowed Costs	470,285
4. Restricted Recovery Under or Over	206,655
5. Restricted Net Cost - Unallowed Costs	676,940
6. Restricted Rate	24.42%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	2,574,035
8. Unrestricted Indirect - Unallowed Costs	668,630
9. Unrestricted Recovery Under or Over	78,509
10. Unrestricted Net Cost - Unallowed Costs	747,139
11. Unrestricted Rate	29.03%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0242 WESKAN

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	120,655
2. Restricted Direct + Unallowed Costs	2,189,668
3. Restricted Indirect - Unallowed Costs	-10,855
4. Restricted Recovery Under or Over	-92,095
5. Restricted Net Cost - Unallowed Costs	-102,950
6. Restricted Rate	0.00%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	1,898,582
8. Unrestricted Indirect - Unallowed Costs	280,231
9. Unrestricted Recovery Under or Over	-166,315
10. Unrestricted Net Cost - Unallowed Costs	113,916
11. Unrestricted Rate	6.00%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0243 LEBO-WAVERLY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	123,039
2. Restricted Direct + Unallowed Costs	7,893,905
3. Restricted Indirect - Unallowed Costs	320,583
4. Restricted Recovery Under or Over	87,776
5. Restricted Net Cost - Unallowed Costs	408,359
6. Restricted Rate	5.17%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	6,981,304
8. Unrestricted Indirect - Unallowed Costs	1,233,184
9. Unrestricted Recovery Under or Over	144,291
10. Unrestricted Net Cost - Unallowed Costs	1,377,475
11. Unrestricted Rate	19.73%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0244 BURLINGTON

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	154,845
2. Restricted Direct + Unallowed Costs	13,223,061
3. Restricted Indirect - Unallowed Costs	314,452
4. Restricted Recovery Under or Over	16,875
5. Restricted Net Cost - Unallowed Costs	331,327
6. Restricted Rate	2.51%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	11,748,397
8. Unrestricted Indirect - Unallowed Costs	1,789,116
9. Unrestricted Recovery Under or Over	82,085
10. Unrestricted Net Cost - Unallowed Costs	1,871,201
11. Unrestricted Rate	15.93%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0245 LEROY-GRIDLEY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	100,800
2. Restricted Direct + Unallowed Costs	4,077,141
3. Restricted Indirect - Unallowed Costs	246,240
4. Restricted Recovery Under or Over	-137,516
5. Restricted Net Cost - Unallowed Costs	108,724
6. Restricted Rate	2.67%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	3,777,911
8. Unrestricted Indirect - Unallowed Costs	545,470
9. Unrestricted Recovery Under or Over	-63,338
10. Unrestricted Net Cost - Unallowed Costs	482,132
11. Unrestricted Rate	12.76%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0246 NORTHEAST

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	128,033
2. Restricted Direct + Unallowed Costs	7,446,454
3. Restricted Indirect - Unallowed Costs	279,298
4. Restricted Recovery Under or Over	-66,873
5. Restricted Net Cost - Unallowed Costs	212,425
6. Restricted Rate	2.85%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	6,837,897
8. Unrestricted Indirect - Unallowed Costs	887,855
9. Unrestricted Recovery Under or Over	-81,320
10. Unrestricted Net Cost - Unallowed Costs	806,535
11. Unrestricted Rate	11.80%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0247 CHEROKEE

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	147,618
2. Restricted Direct + Unallowed Costs	8,236,250
3. Restricted Indirect - Unallowed Costs	235,930
4. Restricted Recovery Under or Over	33,881
5. Restricted Net Cost - Unallowed Costs	269,811
6. Restricted Rate	3.28%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	7,350,728
8. Unrestricted Indirect - Unallowed Costs	1,121,452
9. Unrestricted Recovery Under or Over	194,589
10. Unrestricted Net Cost - Unallowed Costs	1,316,041
11. Unrestricted Rate	17.90%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0248 GIRARD

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	163,496
2. Restricted Direct + Unallowed Costs	13,493,427
3. Restricted Indirect - Unallowed Costs	443,918
4. Restricted Recovery Under or Over	-87,014
5. Restricted Net Cost - Unallowed Costs	356,904
6. Restricted Rate	2.65%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	12,235,095
8. Unrestricted Indirect - Unallowed Costs	1,702,250
9. Unrestricted Recovery Under or Over	-407,944
10. Unrestricted Net Cost - Unallowed Costs	1,294,306
11. Unrestricted Rate	10.58%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0249 FRONTENAC PUBLIC SCHOOLS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	325,870
2. Restricted Direct + Unallowed Costs	12,747,197
3. Restricted Indirect - Unallowed Costs	256,513
4. Restricted Recovery Under or Over	3,563
5. Restricted Net Cost - Unallowed Costs	260,076
6. Restricted Rate	2.04%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	11,584,818
8. Unrestricted Indirect - Unallowed Costs	1,418,892
9. Unrestricted Recovery Under or Over	236,866
10. Unrestricted Net Cost - Unallowed Costs	1,655,758
11. Unrestricted Rate	14.29%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0250 PITTSBURG

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	654,602
2. Restricted Direct + Unallowed Costs	44,877,840
3. Restricted Indirect - Unallowed Costs	1,276,764
4. Restricted Recovery Under or Over	43,106
5. Restricted Net Cost - Unallowed Costs	1,319,870
6. Restricted Rate	2.94%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	40,787,980
8. Unrestricted Indirect - Unallowed Costs	5,366,624
9. Unrestricted Recovery Under or Over	414,605
10. Unrestricted Net Cost - Unallowed Costs	5,781,229
11. Unrestricted Rate	14.17%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0251 NORTH LYON COUNTY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	142,765
2. Restricted Direct + Unallowed Costs	5,553,137
3. Restricted Indirect - Unallowed Costs	472,708
4. Restricted Recovery Under or Over	128,225
5. Restricted Net Cost - Unallowed Costs	600,933
6. Restricted Rate	10.82%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	5,032,003
8. Unrestricted Indirect - Unallowed Costs	993,842
9. Unrestricted Recovery Under or Over	291,416
10. Unrestricted Net Cost - Unallowed Costs	1,285,258
11. Unrestricted Rate	25.54%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0252 SOUTHERN LYON COUNTY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	133,537
2. Restricted Direct + Unallowed Costs	9,351,936
3. Restricted Indirect - Unallowed Costs	231,619
4. Restricted Recovery Under or Over	-32,412
5. Restricted Net Cost - Unallowed Costs	199,207
6. Restricted Rate	2.13%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	8,004,418
8. Unrestricted Indirect - Unallowed Costs	1,579,137
9. Unrestricted Recovery Under or Over	503,036
10. Unrestricted Net Cost - Unallowed Costs	2,082,173
11. Unrestricted Rate	26.01%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0253 EMPORIA

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	1,004,500
2. Restricted Direct + Unallowed Costs	56,979,610
3. Restricted Indirect - Unallowed Costs	1,445,290
4. Restricted Recovery Under or Over	-340,820
5. Restricted Net Cost - Unallowed Costs	1,104,470
6. Restricted Rate	1.94%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	50,463,818
8. Unrestricted Indirect - Unallowed Costs	7,961,082
9. Unrestricted Recovery Under or Over	1,367,749
10. Unrestricted Net Cost - Unallowed Costs	9,328,831
11. Unrestricted Rate	18.49%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0254 BARBER COUNTY NORTH

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	132,523
2. Restricted Direct + Unallowed Costs	7,700,977
3. Restricted Indirect - Unallowed Costs	216,512
4. Restricted Recovery Under or Over	-5,031
5. Restricted Net Cost - Unallowed Costs	211,481
6. Restricted Rate	2.75%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	6,712,085
8. Unrestricted Indirect - Unallowed Costs	1,205,404
9. Unrestricted Recovery Under or Over	-96,243
10. Unrestricted Net Cost - Unallowed Costs	1,109,161
11. Unrestricted Rate	16.52%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0255 SOUTH BARBER

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	128,050
2. Restricted Direct + Unallowed Costs	4,136,495
3. Restricted Indirect - Unallowed Costs	110,837
4. Restricted Recovery Under or Over	-16,484
5. Restricted Net Cost - Unallowed Costs	94,353
6. Restricted Rate	2.28%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	3,265,185
8. Unrestricted Indirect - Unallowed Costs	982,147
9. Unrestricted Recovery Under or Over	505,786
10. Unrestricted Net Cost - Unallowed Costs	1,487,933
11. Unrestricted Rate	45.57%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0256 MARMATON VALLEY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	49,254
2. Restricted Direct + Unallowed Costs	4,511,759
3. Restricted Indirect - Unallowed Costs	202,090
4. Restricted Recovery Under or Over	53,921
5. Restricted Net Cost - Unallowed Costs	256,011
6. Restricted Rate	5.67%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	4,045,828
8. Unrestricted Indirect - Unallowed Costs	668,021
9. Unrestricted Recovery Under or Over	114,815
10. Unrestricted Net Cost - Unallowed Costs	782,836
11. Unrestricted Rate	19.35%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0257 IOLA

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	243,689
2. Restricted Direct + Unallowed Costs	17,326,709
3. Restricted Indirect - Unallowed Costs	837,037
4. Restricted Recovery Under or Over	40,316
5. Restricted Net Cost - Unallowed Costs	877,353
6. Restricted Rate	5.06%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	15,581,181
8. Unrestricted Indirect - Unallowed Costs	2,582,565
9. Unrestricted Recovery Under or Over	239,843
10. Unrestricted Net Cost - Unallowed Costs	2,822,408
11. Unrestricted Rate	18.11%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0258 HUMBOLDT

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	124,565
2. Restricted Direct + Unallowed Costs	16,528,894
3. Restricted Indirect - Unallowed Costs	743,329
4. Restricted Recovery Under or Over	163,761
5. Restricted Net Cost - Unallowed Costs	907,090
6. Restricted Rate	5.49%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	15,608,477
8. Unrestricted Indirect - Unallowed Costs	1,663,746
9. Unrestricted Recovery Under or Over	-17,896
10. Unrestricted Net Cost - Unallowed Costs	1,645,850
11. Unrestricted Rate	10.54%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0259 WICHITA

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	3,141,406
2. Restricted Direct + Unallowed Costs	707,456,215
3. Restricted Indirect - Unallowed Costs	22,932,177
4. Restricted Recovery Under or Over	3,321,042
5. Restricted Net Cost - Unallowed Costs	26,253,219
6. Restricted Rate	3.71%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	635,475,368
8. Unrestricted Indirect - Unallowed Costs	94,913,024
9. Unrestricted Recovery Under or Over	15,153,858
10. Unrestricted Net Cost - Unallowed Costs	110,066,882
11. Unrestricted Rate	17.32%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0260 DERBY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	556,458
2. Restricted Direct + Unallowed Costs	92,629,706
3. Restricted Indirect - Unallowed Costs	3,219,354
4. Restricted Recovery Under or Over	232,949
5. Restricted Net Cost - Unallowed Costs	3,452,303
6. Restricted Rate	3.73%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	81,402,330
8. Unrestricted Indirect - Unallowed Costs	14,446,730
9. Unrestricted Recovery Under or Over	1,025,258
10. Unrestricted Net Cost - Unallowed Costs	15,471,988
11. Unrestricted Rate	19.01%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0261 HAYSVILLE

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	432,280
2. Restricted Direct + Unallowed Costs	73,004,447
3. Restricted Indirect - Unallowed Costs	3,009,041
4. Restricted Recovery Under or Over	98,731
5. Restricted Net Cost - Unallowed Costs	3,107,772
6. Restricted Rate	4.26%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	67,020,756
8. Unrestricted Indirect - Unallowed Costs	8,992,732
9. Unrestricted Recovery Under or Over	765,309
10. Unrestricted Net Cost - Unallowed Costs	9,758,041
11. Unrestricted Rate	14.56%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0262 VALLEY CENTER PUB SCH

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	703,673
2. Restricted Direct + Unallowed Costs	39,568,823
3. Restricted Indirect - Unallowed Costs	1,692,385
4. Restricted Recovery Under or Over	212,392
5. Restricted Net Cost - Unallowed Costs	1,904,777
6. Restricted Rate	4.81%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	35,683,625
8. Unrestricted Indirect - Unallowed Costs	5,577,583
9. Unrestricted Recovery Under or Over	508,452
10. Unrestricted Net Cost - Unallowed Costs	6,086,035
11. Unrestricted Rate	17.06%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0263 MULVANE

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	263,853
2. Restricted Direct + Unallowed Costs	22,867,672
3. Restricted Indirect - Unallowed Costs	1,087,095
4. Restricted Recovery Under or Over	94,016
5. Restricted Net Cost - Unallowed Costs	1,181,111
6. Restricted Rate	5.16%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	19,623,348
8. Unrestricted Indirect - Unallowed Costs	4,331,419
9. Unrestricted Recovery Under or Over	691,085
10. Unrestricted Net Cost - Unallowed Costs	5,022,504
11. Unrestricted Rate	25.59%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0264 CLEARWATER

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	239,609
2. Restricted Direct + Unallowed Costs	14,473,025
3. Restricted Indirect - Unallowed Costs	505,413
4. Restricted Recovery Under or Over	209,607
5. Restricted Net Cost - Unallowed Costs	715,020
6. Restricted Rate	4.94%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	12,833,118
8. Unrestricted Indirect - Unallowed Costs	2,145,320
9. Unrestricted Recovery Under or Over	219,806
10. Unrestricted Net Cost - Unallowed Costs	2,365,126
11. Unrestricted Rate	18.43%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0265 GODDARD

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	631,466
2. Restricted Direct + Unallowed Costs	78,276,572
3. Restricted Indirect - Unallowed Costs	3,302,961
4. Restricted Recovery Under or Over	581,041
5. Restricted Net Cost - Unallowed Costs	3,884,002
6. Restricted Rate	4.96%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	70,991,577
8. Unrestricted Indirect - Unallowed Costs	10,587,956
9. Unrestricted Recovery Under or Over	771,299
10. Unrestricted Net Cost - Unallowed Costs	11,359,255
11. Unrestricted Rate	16.00%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0266 MAIZE

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	944,773
2. Restricted Direct + Unallowed Costs	99,775,944
3. Restricted Indirect - Unallowed Costs	2,201,916
4. Restricted Recovery Under or Over	725,605
5. Restricted Net Cost - Unallowed Costs	2,927,521
6. Restricted Rate	2.93%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	92,499,904
8. Unrestricted Indirect - Unallowed Costs	9,477,956
9. Unrestricted Recovery Under or Over	207,623
10. Unrestricted Net Cost - Unallowed Costs	9,685,579
11. Unrestricted Rate	10.47%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0267 RENWICK

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	490,770
2. Restricted Direct + Unallowed Costs	23,170,918
3. Restricted Indirect - Unallowed Costs	443,900
4. Restricted Recovery Under or Over	44,437
5. Restricted Net Cost - Unallowed Costs	488,337
6. Restricted Rate	2.11%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	19,968,083
8. Unrestricted Indirect - Unallowed Costs	3,646,735
9. Unrestricted Recovery Under or Over	225,313
10. Unrestricted Net Cost - Unallowed Costs	3,872,048
11. Unrestricted Rate	19.39%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0268 CHENEY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	170,470
2. Restricted Direct + Unallowed Costs	11,276,462
3. Restricted Indirect - Unallowed Costs	334,223
4. Restricted Recovery Under or Over	10,117
5. Restricted Net Cost - Unallowed Costs	344,340
6. Restricted Rate	3.05%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	9,879,629
8. Unrestricted Indirect - Unallowed Costs	1,731,056
9. Unrestricted Recovery Under or Over	276,112
10. Unrestricted Net Cost - Unallowed Costs	2,007,168
11. Unrestricted Rate	20.32%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0269 PALCO

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	48,000
2. Restricted Direct + Unallowed Costs	1,704,687
3. Restricted Indirect - Unallowed Costs	238,640
4. Restricted Recovery Under or Over	124,378
5. Restricted Net Cost - Unallowed Costs	363,018
6. Restricted Rate	21.30%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	1,432,791
8. Unrestricted Indirect - Unallowed Costs	510,536
9. Unrestricted Recovery Under or Over	159,592
10. Unrestricted Net Cost - Unallowed Costs	670,128
11. Unrestricted Rate	46.77%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0270 PLAINVILLE

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	163,770
2. Restricted Direct + Unallowed Costs	5,988,543
3. Restricted Indirect - Unallowed Costs	207,100
4. Restricted Recovery Under or Over	39,030
5. Restricted Net Cost - Unallowed Costs	246,130
6. Restricted Rate	4.11%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	5,235,933
8. Unrestricted Indirect - Unallowed Costs	959,710
9. Unrestricted Recovery Under or Over	201,853
10. Unrestricted Net Cost - Unallowed Costs	1,161,563
11. Unrestricted Rate	22.18%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0271 STOCKTON

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	127,244
2. Restricted Direct + Unallowed Costs	4,925,105
3. Restricted Indirect - Unallowed Costs	334,635
4. Restricted Recovery Under or Over	21,938
5. Restricted Net Cost - Unallowed Costs	356,573
6. Restricted Rate	7.24%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	4,368,038
8. Unrestricted Indirect - Unallowed Costs	891,702
9. Unrestricted Recovery Under or Over	220,836
10. Unrestricted Net Cost - Unallowed Costs	1,112,538
11. Unrestricted Rate	25.47%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0272 WACONDA

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	130,653
2. Restricted Direct + Unallowed Costs	5,556,304
3. Restricted Indirect - Unallowed Costs	185,427
4. Restricted Recovery Under or Over	33,276
5. Restricted Net Cost - Unallowed Costs	218,703
6. Restricted Rate	3.94%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	5,060,246
8. Unrestricted Indirect - Unallowed Costs	681,485
9. Unrestricted Recovery Under or Over	119,372
10. Unrestricted Net Cost - Unallowed Costs	800,857
11. Unrestricted Rate	15.83%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0273 BELOIT

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	180,048
2. Restricted Direct + Unallowed Costs	11,778,636
3. Restricted Indirect - Unallowed Costs	321,842
4. Restricted Recovery Under or Over	86,175
5. Restricted Net Cost - Unallowed Costs	408,017
6. Restricted Rate	3.46%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	10,212,504
8. Unrestricted Indirect - Unallowed Costs	1,887,974
9. Unrestricted Recovery Under or Over	565,758
10. Unrestricted Net Cost - Unallowed Costs	2,453,732
11. Unrestricted Rate	24.03%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0274 OAKLEY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	155,223
2. Restricted Direct + Unallowed Costs	6,401,091
3. Restricted Indirect - Unallowed Costs	421,835
4. Restricted Recovery Under or Over	77,395
5. Restricted Net Cost - Unallowed Costs	499,230
6. Restricted Rate	7.80%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	5,916,660
8. Unrestricted Indirect - Unallowed Costs	906,266
9. Unrestricted Recovery Under or Over	80,064
10. Unrestricted Net Cost - Unallowed Costs	986,330
11. Unrestricted Rate	16.67%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0275 TRIPLAINS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	44,500
2. Restricted Direct + Unallowed Costs	1,681,230
3. Restricted Indirect - Unallowed Costs	133,560
4. Restricted Recovery Under or Over	-52,781
5. Restricted Net Cost - Unallowed Costs	80,779
6. Restricted Rate	4.80%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	1,470,737
8. Unrestricted Indirect - Unallowed Costs	344,053
9. Unrestricted Recovery Under or Over	-56,076
10. Unrestricted Net Cost - Unallowed Costs	287,977
11. Unrestricted Rate	19.58%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0281 GRAHAM COUNTY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	95,306
2. Restricted Direct + Unallowed Costs	6,688,296
3. Restricted Indirect - Unallowed Costs	345,993
4. Restricted Recovery Under or Over	89,088
5. Restricted Net Cost - Unallowed Costs	435,081
6. Restricted Rate	6.51%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	5,880,648
8. Unrestricted Indirect - Unallowed Costs	1,153,641
9. Unrestricted Recovery Under or Over	-51,200
10. Unrestricted Net Cost - Unallowed Costs	1,102,441
11. Unrestricted Rate	18.75%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0282 WEST ELK

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	154,972
2. Restricted Direct + Unallowed Costs	7,973,240
3. Restricted Indirect - Unallowed Costs	375,935
4. Restricted Recovery Under or Over	-170,823
5. Restricted Net Cost - Unallowed Costs	205,112
6. Restricted Rate	2.57%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	7,324,803
8. Unrestricted Indirect - Unallowed Costs	1,024,372
9. Unrestricted Recovery Under or Over	34,689
10. Unrestricted Net Cost - Unallowed Costs	1,059,061
11. Unrestricted Rate	14.46%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0283 ELK VALLEY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	117,092
2. Restricted Direct + Unallowed Costs	10,084,639
3. Restricted Indirect - Unallowed Costs	186,904
4. Restricted Recovery Under or Over	-380,455
5. Restricted Net Cost - Unallowed Costs	-193,551
6. Restricted Rate	0.00%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	9,797,878
8. Unrestricted Indirect - Unallowed Costs	473,665
9. Unrestricted Recovery Under or Over	-1,613,461
10. Unrestricted Net Cost - Unallowed Costs	-1,139,796
11. Unrestricted Rate	0.00%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0284 CHASE COUNTY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	131,402
2. Restricted Direct + Unallowed Costs	5,940,950
3. Restricted Indirect - Unallowed Costs	194,460
4. Restricted Recovery Under or Over	10,982
5. Restricted Net Cost - Unallowed Costs	205,442
6. Restricted Rate	3.46%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	5,101,256
8. Unrestricted Indirect - Unallowed Costs	1,034,154
9. Unrestricted Recovery Under or Over	219,030
10. Unrestricted Net Cost - Unallowed Costs	1,253,184
11. Unrestricted Rate	24.57%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0285 CEDAR VALE

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	106,982
2. Restricted Direct + Unallowed Costs	2,405,383
3. Restricted Indirect - Unallowed Costs	214,518
4. Restricted Recovery Under or Over	88,414
5. Restricted Net Cost - Unallowed Costs	302,932
6. Restricted Rate	12.59%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	2,128,676
8. Unrestricted Indirect - Unallowed Costs	491,225
9. Unrestricted Recovery Under or Over	194,588
10. Unrestricted Net Cost - Unallowed Costs	685,813
11. Unrestricted Rate	32.22%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0286 CHAUTAUQUA CO COMMUNITY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	115,669
2. Restricted Direct + Unallowed Costs	6,280,893
3. Restricted Indirect - Unallowed Costs	137,212
4. Restricted Recovery Under or Over	59,035
5. Restricted Net Cost - Unallowed Costs	196,247
6. Restricted Rate	3.12%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	5,756,598
8. Unrestricted Indirect - Unallowed Costs	661,507
9. Unrestricted Recovery Under or Over	-2,958
10. Unrestricted Net Cost - Unallowed Costs	658,549
11. Unrestricted Rate	11.44%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0287 WEST FRANKLIN

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	220,062
2. Restricted Direct + Unallowed Costs	10,670,063
3. Restricted Indirect - Unallowed Costs	206,619
4. Restricted Recovery Under or Over	- 178
5. Restricted Net Cost - Unallowed Costs	206,441
6. Restricted Rate	1.93%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	9,578,377
8. Unrestricted Indirect - Unallowed Costs	1,298,305
9. Unrestricted Recovery Under or Over	48,774
10. Unrestricted Net Cost - Unallowed Costs	1,347,079
11. Unrestricted Rate	14.06%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0288 CENTRAL HEIGHTS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	145,617
2. Restricted Direct + Unallowed Costs	8,724,883
3. Restricted Indirect - Unallowed Costs	583,315
4. Restricted Recovery Under or Over	288,113
5. Restricted Net Cost - Unallowed Costs	871,428
6. Restricted Rate	9.99%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	7,784,626
8. Unrestricted Indirect - Unallowed Costs	1,523,572
9. Unrestricted Recovery Under or Over	238,427
10. Unrestricted Net Cost - Unallowed Costs	1,761,999
11. Unrestricted Rate	22.63%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0289 WELLSVILLE

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	166,421
2. Restricted Direct + Unallowed Costs	11,177,149
3. Restricted Indirect - Unallowed Costs	256,136
4. Restricted Recovery Under or Over	-121,216
5. Restricted Net Cost - Unallowed Costs	134,920
6. Restricted Rate	1.21%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	10,168,502
8. Unrestricted Indirect - Unallowed Costs	1,264,783
9. Unrestricted Recovery Under or Over	240,876
10. Unrestricted Net Cost - Unallowed Costs	1,505,659
11. Unrestricted Rate	14.81%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0290 OTTAWA

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	417,201
2. Restricted Direct + Unallowed Costs	32,686,259
3. Restricted Indirect - Unallowed Costs	815,657
4. Restricted Recovery Under or Over	248,629
5. Restricted Net Cost - Unallowed Costs	1,064,286
6. Restricted Rate	3.26%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	29,167,605
8. Unrestricted Indirect - Unallowed Costs	4,334,311
9. Unrestricted Recovery Under or Over	-10,327
10. Unrestricted Net Cost - Unallowed Costs	4,323,984
11. Unrestricted Rate	14.82%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0291 GRINNELL PUBLIC SCHOOLS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	32,389
2. Restricted Direct + Unallowed Costs	1,511,862
3. Restricted Indirect - Unallowed Costs	101,188
4. Restricted Recovery Under or Over	-8,390
5. Restricted Net Cost - Unallowed Costs	92,798
6. Restricted Rate	6.14%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	1,272,691
8. Unrestricted Indirect - Unallowed Costs	340,359
9. Unrestricted Recovery Under or Over	20,001
10. Unrestricted Net Cost - Unallowed Costs	360,360
11. Unrestricted Rate	28.31%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0292 WHEATLAND

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	77,381
2. Restricted Direct + Unallowed Costs	2,258,672
3. Restricted Indirect - Unallowed Costs	201,378
4. Restricted Recovery Under or Over	82,573
5. Restricted Net Cost - Unallowed Costs	283,951
6. Restricted Rate	12.57%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	2,103,424
8. Unrestricted Indirect - Unallowed Costs	356,626
9. Unrestricted Recovery Under or Over	66,292
10. Unrestricted Net Cost - Unallowed Costs	422,918
11. Unrestricted Rate	20.11%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0293 QUINTER PUBLIC SCHOOLS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	61,178
2. Restricted Direct + Unallowed Costs	5,393,029
3. Restricted Indirect - Unallowed Costs	485,231
4. Restricted Recovery Under or Over	158,304
5. Restricted Net Cost - Unallowed Costs	643,535
6. Restricted Rate	11.93%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	4,993,086
8. Unrestricted Indirect - Unallowed Costs	885,174
9. Unrestricted Recovery Under or Over	88,161
10. Unrestricted Net Cost - Unallowed Costs	973,335
11. Unrestricted Rate	19.49%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0294 OBERLIN

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	131,088
2. Restricted Direct + Unallowed Costs	7,134,835
3. Restricted Indirect - Unallowed Costs	409,158
4. Restricted Recovery Under or Over	127,319
5. Restricted Net Cost - Unallowed Costs	536,477
6. Restricted Rate	7.52%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	5,678,679
8. Unrestricted Indirect - Unallowed Costs	1,865,314
9. Unrestricted Recovery Under or Over	930,226
10. Unrestricted Net Cost - Unallowed Costs	2,795,540
11. Unrestricted Rate	49.23%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0297 ST FRANCIS COMM SCH

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	117,000
2. Restricted Direct + Unallowed Costs	3,927,092
3. Restricted Indirect - Unallowed Costs	119,320
4. Restricted Recovery Under or Over	53,900
5. Restricted Net Cost - Unallowed Costs	173,220
6. Restricted Rate	4.41%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	3,629,739
8. Unrestricted Indirect - Unallowed Costs	416,673
9. Unrestricted Recovery Under or Over	-70,611
10. Unrestricted Net Cost - Unallowed Costs	346,062
11. Unrestricted Rate	9.53%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0298 LINCOLN

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	99,347
2. Restricted Direct + Unallowed Costs	5,207,112
3. Restricted Indirect - Unallowed Costs	320,296
4. Restricted Recovery Under or Over	-53,019
5. Restricted Net Cost - Unallowed Costs	267,277
6. Restricted Rate	5.13%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	4,683,838
8. Unrestricted Indirect - Unallowed Costs	843,570
9. Unrestricted Recovery Under or Over	-24,657
10. Unrestricted Net Cost - Unallowed Costs	818,913
11. Unrestricted Rate	17.48%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0299 SYLVAN GROVE

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	31,584
2. Restricted Direct + Unallowed Costs	4,528,249
3. Restricted Indirect - Unallowed Costs	90,797
4. Restricted Recovery Under or Over	-17,049
5. Restricted Net Cost - Unallowed Costs	73,748
6. Restricted Rate	1.63%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	3,916,322
8. Unrestricted Indirect - Unallowed Costs	702,724
9. Unrestricted Recovery Under or Over	6,805
10. Unrestricted Net Cost - Unallowed Costs	709,529
11. Unrestricted Rate	18.12%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0300 COMANCHE COUNTY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	123,931
2. Restricted Direct + Unallowed Costs	5,958,640
3. Restricted Indirect - Unallowed Costs	274,717
4. Restricted Recovery Under or Over	5,553
5. Restricted Net Cost - Unallowed Costs	280,270
6. Restricted Rate	4.70%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	5,277,790
8. Unrestricted Indirect - Unallowed Costs	955,567
9. Unrestricted Recovery Under or Over	-126,242
10. Unrestricted Net Cost - Unallowed Costs	829,325
11. Unrestricted Rate	15.71%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0303 NESS CITY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	101,078
2. Restricted Direct + Unallowed Costs	3,980,905
3. Restricted Indirect - Unallowed Costs	346,988
4. Restricted Recovery Under or Over	80,924
5. Restricted Net Cost - Unallowed Costs	427,912
6. Restricted Rate	10.75%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	3,493,626
8. Unrestricted Indirect - Unallowed Costs	834,267
9. Unrestricted Recovery Under or Over	111,013
10. Unrestricted Net Cost - Unallowed Costs	945,280
11. Unrestricted Rate	27.06%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0305 SALINA

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	1,127,329
2. Restricted Direct + Unallowed Costs	95,278,620
3. Restricted Indirect - Unallowed Costs	2,407,127
4. Restricted Recovery Under or Over	-33,703
5. Restricted Net Cost - Unallowed Costs	2,373,424
6. Restricted Rate	2.49%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	85,529,600
8. Unrestricted Indirect - Unallowed Costs	12,156,147
9. Unrestricted Recovery Under or Over	1,452,378
10. Unrestricted Net Cost - Unallowed Costs	13,608,525
11. Unrestricted Rate	15.91%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0306 SOUTHEAST OF SALINE

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	142,031
2. Restricted Direct + Unallowed Costs	9,432,632
3. Restricted Indirect - Unallowed Costs	391,682
4. Restricted Recovery Under or Over	17,713
5. Restricted Net Cost - Unallowed Costs	409,395
6. Restricted Rate	4.34%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	8,493,850
8. Unrestricted Indirect - Unallowed Costs	1,330,464
9. Unrestricted Recovery Under or Over	177,156
10. Unrestricted Net Cost - Unallowed Costs	1,507,620
11. Unrestricted Rate	17.75%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0307 ELL-SALINE

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	211,514
2. Restricted Direct + Unallowed Costs	6,266,274
3. Restricted Indirect - Unallowed Costs	296,499
4. Restricted Recovery Under or Over	-112,260
5. Restricted Net Cost - Unallowed Costs	184,239
6. Restricted Rate	2.94%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	5,534,948
8. Unrestricted Indirect - Unallowed Costs	1,027,825
9. Unrestricted Recovery Under or Over	-59,829
10. Unrestricted Net Cost - Unallowed Costs	967,996
11. Unrestricted Rate	17.49%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0308 HUTCHINSON PUBLIC SCHOOLS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	537,273
2. Restricted Direct + Unallowed Costs	62,251,606
3. Restricted Indirect - Unallowed Costs	1,809,529
4. Restricted Recovery Under or Over	155,540
5. Restricted Net Cost - Unallowed Costs	1,965,069
6. Restricted Rate	3.16%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	56,138,886
8. Unrestricted Indirect - Unallowed Costs	7,922,249
9. Unrestricted Recovery Under or Over	631,713
10. Unrestricted Net Cost - Unallowed Costs	8,553,962
11. Unrestricted Rate	15.24%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0309 NICKERSON

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	425,161
2. Restricted Direct + Unallowed Costs	15,525,354
3. Restricted Indirect - Unallowed Costs	443,310
4. Restricted Recovery Under or Over	-264,978
5. Restricted Net Cost - Unallowed Costs	178,332
6. Restricted Rate	1.15%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	13,672,362
8. Unrestricted Indirect - Unallowed Costs	2,296,302
9. Unrestricted Recovery Under or Over	-221,246
10. Unrestricted Net Cost - Unallowed Costs	2,075,056
11. Unrestricted Rate	15.18%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0310 FAIRFIELD

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	118,973
2. Restricted Direct + Unallowed Costs	4,627,516
3. Restricted Indirect - Unallowed Costs	464,172
4. Restricted Recovery Under or Over	176,801
5. Restricted Net Cost - Unallowed Costs	640,973
6. Restricted Rate	13.85%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	4,250,243
8. Unrestricted Indirect - Unallowed Costs	841,445
9. Unrestricted Recovery Under or Over	-76,376
10. Unrestricted Net Cost - Unallowed Costs	765,069
11. Unrestricted Rate	18.00%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0311 PRETTY PRAIRIE

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	160,859
2. Restricted Direct + Unallowed Costs	4,139,883
3. Restricted Indirect - Unallowed Costs	128,678
4. Restricted Recovery Under or Over	-53,428
5. Restricted Net Cost - Unallowed Costs	75,250
6. Restricted Rate	1.82%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	3,643,121
8. Unrestricted Indirect - Unallowed Costs	625,440
9. Unrestricted Recovery Under or Over	4,720
10. Unrestricted Net Cost - Unallowed Costs	630,160
11. Unrestricted Rate	17.30%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0312 HAVEN PUBLIC SCHOOLS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	206,710
2. Restricted Direct + Unallowed Costs	11,555,399
3. Restricted Indirect - Unallowed Costs	241,276
4. Restricted Recovery Under or Over	16,831
5. Restricted Net Cost - Unallowed Costs	258,107
6. Restricted Rate	2.23%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	10,382,427
8. Unrestricted Indirect - Unallowed Costs	1,414,248
9. Unrestricted Recovery Under or Over	210,010
10. Unrestricted Net Cost - Unallowed Costs	1,624,258
11. Unrestricted Rate	15.64%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0313 BUHLER

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	414,240
2. Restricted Direct + Unallowed Costs	29,428,809
3. Restricted Indirect - Unallowed Costs	871,692
4. Restricted Recovery Under or Over	7,997
5. Restricted Net Cost - Unallowed Costs	879,689
6. Restricted Rate	2.99%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	25,695,288
8. Unrestricted Indirect - Unallowed Costs	4,605,213
9. Unrestricted Recovery Under or Over	460,078
10. Unrestricted Net Cost - Unallowed Costs	5,065,291
11. Unrestricted Rate	19.71%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0314 BREWSTER

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	57,033
2. Restricted Direct + Unallowed Costs	2,003,661
3. Restricted Indirect - Unallowed Costs	250,317
4. Restricted Recovery Under or Over	143,292
5. Restricted Net Cost - Unallowed Costs	393,609
6. Restricted Rate	19.64%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	1,721,432
8. Unrestricted Indirect - Unallowed Costs	532,546
9. Unrestricted Recovery Under or Over	79,239
10. Unrestricted Net Cost - Unallowed Costs	611,785
11. Unrestricted Rate	35.54%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0315 COLBY PUBLIC SCHOOLS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	182,485
2. Restricted Direct + Unallowed Costs	14,264,771
3. Restricted Indirect - Unallowed Costs	444,990
4. Restricted Recovery Under or Over	57,969
5. Restricted Net Cost - Unallowed Costs	502,959
6. Restricted Rate	3.53%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	12,782,422
8. Unrestricted Indirect - Unallowed Costs	1,927,339
9. Unrestricted Recovery Under or Over	-333,839
10. Unrestricted Net Cost - Unallowed Costs	1,593,500
11. Unrestricted Rate	12.47%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0316 GOLDEN PLAINS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	96,298
2. Restricted Direct + Unallowed Costs	2,811,165
3. Restricted Indirect - Unallowed Costs	461,055
4. Restricted Recovery Under or Over	118,051
5. Restricted Net Cost - Unallowed Costs	579,106
6. Restricted Rate	20.60%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	2,567,894
8. Unrestricted Indirect - Unallowed Costs	704,326
9. Unrestricted Recovery Under or Over	122,073
10. Unrestricted Net Cost - Unallowed Costs	826,399
11. Unrestricted Rate	32.18%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0320 WAMEGO

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	303,991
2. Restricted Direct + Unallowed Costs	18,447,562
3. Restricted Indirect - Unallowed Costs	836,269
4. Restricted Recovery Under or Over	73,132
5. Restricted Net Cost - Unallowed Costs	909,401
6. Restricted Rate	4.93%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	16,716,294
8. Unrestricted Indirect - Unallowed Costs	2,567,537
9. Unrestricted Recovery Under or Over	226,453
10. Unrestricted Net Cost - Unallowed Costs	2,793,990
11. Unrestricted Rate	16.71%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0321 KAW VALLEY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	141,600
2. Restricted Direct + Unallowed Costs	19,086,474
3. Restricted Indirect - Unallowed Costs	179,679
4. Restricted Recovery Under or Over	-143,829
5. Restricted Net Cost - Unallowed Costs	35,850
6. Restricted Rate	0.19%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	16,318,172
8. Unrestricted Indirect - Unallowed Costs	2,947,981
9. Unrestricted Recovery Under or Over	339,261
10. Unrestricted Net Cost - Unallowed Costs	3,287,242
11. Unrestricted Rate	20.14%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0322 ONAGA-HAVENSVILLE-WHEATON

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	102,760
2. Restricted Direct + Unallowed Costs	4,818,717
3. Restricted Indirect - Unallowed Costs	276,330
4. Restricted Recovery Under or Over	10,711
5. Restricted Net Cost - Unallowed Costs	287,041
6. Restricted Rate	5.96%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	4,348,863
8. Unrestricted Indirect - Unallowed Costs	746,184
9. Unrestricted Recovery Under or Over	22,001
10. Unrestricted Net Cost - Unallowed Costs	768,185
11. Unrestricted Rate	17.66%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0323 ROCK CREEK

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	251,909
2. Restricted Direct + Unallowed Costs	16,807,877
3. Restricted Indirect - Unallowed Costs	274,048
4. Restricted Recovery Under or Over	-365,231
5. Restricted Net Cost - Unallowed Costs	-91,183
6. Restricted Rate	0.00%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	14,740,176
8. Unrestricted Indirect - Unallowed Costs	2,341,749
9. Unrestricted Recovery Under or Over	-207,064
10. Unrestricted Net Cost - Unallowed Costs	2,134,685
11. Unrestricted Rate	14.48%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0325 PHILLIPSBURG

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	109,664
2. Restricted Direct + Unallowed Costs	8,355,742
3. Restricted Indirect - Unallowed Costs	423,942
4. Restricted Recovery Under or Over	70,543
5. Restricted Net Cost - Unallowed Costs	494,485
6. Restricted Rate	5.92%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	7,378,399
8. Unrestricted Indirect - Unallowed Costs	1,401,285
9. Unrestricted Recovery Under or Over	138,943
10. Unrestricted Net Cost - Unallowed Costs	1,540,228
11. Unrestricted Rate	20.87%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0326 LOGAN

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	58,466
2. Restricted Direct + Unallowed Costs	2,553,436
3. Restricted Indirect - Unallowed Costs	100,237
4. Restricted Recovery Under or Over	15,176
5. Restricted Net Cost - Unallowed Costs	115,413
6. Restricted Rate	4.52%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	2,014,729
8. Unrestricted Indirect - Unallowed Costs	638,944
9. Unrestricted Recovery Under or Over	215,961
10. Unrestricted Net Cost - Unallowed Costs	854,905
11. Unrestricted Rate	42.43%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0327 ELLSWORTH

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	331,380
2. Restricted Direct + Unallowed Costs	9,325,290
3. Restricted Indirect - Unallowed Costs	387,069
4. Restricted Recovery Under or Over	116,871
5. Restricted Net Cost - Unallowed Costs	503,940
6. Restricted Rate	5.40%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	8,503,779
8. Unrestricted Indirect - Unallowed Costs	1,208,580
9. Unrestricted Recovery Under or Over	208,265
10. Unrestricted Net Cost - Unallowed Costs	1,416,845
11. Unrestricted Rate	16.66%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0329 WABAUNSEE

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	126,064
2. Restricted Direct + Unallowed Costs	6,686,251
3. Restricted Indirect - Unallowed Costs	170,799
4. Restricted Recovery Under or Over	73
5. Restricted Net Cost - Unallowed Costs	170,872
6. Restricted Rate	2.56%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	5,815,237
8. Unrestricted Indirect - Unallowed Costs	1,041,813
9. Unrestricted Recovery Under or Over	14,286
10. Unrestricted Net Cost - Unallowed Costs	1,056,099
11. Unrestricted Rate	18.16%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0330 MISSION VALLEY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	103,645
2. Restricted Direct + Unallowed Costs	7,764,568
3. Restricted Indirect - Unallowed Costs	238,522
4. Restricted Recovery Under or Over	3,476
5. Restricted Net Cost - Unallowed Costs	241,998
6. Restricted Rate	3.12%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	6,765,414
8. Unrestricted Indirect - Unallowed Costs	1,237,676
9. Unrestricted Recovery Under or Over	-17,432
10. Unrestricted Net Cost - Unallowed Costs	1,220,244
11. Unrestricted Rate	18.04%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0331 KINGMAN - NORWICH

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	293,612
2. Restricted Direct + Unallowed Costs	13,010,149
3. Restricted Indirect - Unallowed Costs	583,526
4. Restricted Recovery Under or Over	78,397
5. Restricted Net Cost - Unallowed Costs	661,923
6. Restricted Rate	5.09%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	11,031,691
8. Unrestricted Indirect - Unallowed Costs	2,561,984
9. Unrestricted Recovery Under or Over	767,010
10. Unrestricted Net Cost - Unallowed Costs	3,328,994
11. Unrestricted Rate	30.18%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0332 CUNNINGHAM

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	129,551
2. Restricted Direct + Unallowed Costs	3,609,096
3. Restricted Indirect - Unallowed Costs	257,566
4. Restricted Recovery Under or Over	101,758
5. Restricted Net Cost - Unallowed Costs	359,324
6. Restricted Rate	9.96%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	3,390,490
8. Unrestricted Indirect - Unallowed Costs	476,172
9. Unrestricted Recovery Under or Over	32,052
10. Unrestricted Net Cost - Unallowed Costs	508,224
11. Unrestricted Rate	14.99%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0333 CONCORDIA

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	343,915
2. Restricted Direct + Unallowed Costs	16,538,987
3. Restricted Indirect - Unallowed Costs	419,784
4. Restricted Recovery Under or Over	65,862
5. Restricted Net Cost - Unallowed Costs	485,646
6. Restricted Rate	2.94%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	14,560,941
8. Unrestricted Indirect - Unallowed Costs	2,397,830
9. Unrestricted Recovery Under or Over	-253,606
10. Unrestricted Net Cost - Unallowed Costs	2,144,224
11. Unrestricted Rate	14.73%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0334 SOUTHERN CLOUD

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	58,400
2. Restricted Direct + Unallowed Costs	2,118,448
3. Restricted Indirect - Unallowed Costs	413,484
4. Restricted Recovery Under or Over	377,672
5. Restricted Net Cost - Unallowed Costs	791,156
6. Restricted Rate	37.35%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	1,783,027
8. Unrestricted Indirect - Unallowed Costs	748,905
9. Unrestricted Recovery Under or Over	451,027
10. Unrestricted Net Cost - Unallowed Costs	1,199,932
11. Unrestricted Rate	67.30%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0335 NORTH JACKSON

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	119,308
2. Restricted Direct + Unallowed Costs	6,767,282
3. Restricted Indirect - Unallowed Costs	374,147
4. Restricted Recovery Under or Over	169,755
5. Restricted Net Cost - Unallowed Costs	543,902
6. Restricted Rate	8.04%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	6,191,406
8. Unrestricted Indirect - Unallowed Costs	950,023
9. Unrestricted Recovery Under or Over	152,250
10. Unrestricted Net Cost - Unallowed Costs	1,102,273
11. Unrestricted Rate	17.80%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0336 HOLTON

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	132,581
2. Restricted Direct + Unallowed Costs	13,746,075
3. Restricted Indirect - Unallowed Costs	252,604
4. Restricted Recovery Under or Over	-47,614
5. Restricted Net Cost - Unallowed Costs	204,990
6. Restricted Rate	1.49%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	12,508,810
8. Unrestricted Indirect - Unallowed Costs	1,489,869
9. Unrestricted Recovery Under or Over	-846,622
10. Unrestricted Net Cost - Unallowed Costs	643,247
11. Unrestricted Rate	5.14%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0337 ROYAL VALLEY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	164,997
2. Restricted Direct + Unallowed Costs	12,738,963
3. Restricted Indirect - Unallowed Costs	224,654
4. Restricted Recovery Under or Over	112,128
5. Restricted Net Cost - Unallowed Costs	336,782
6. Restricted Rate	2.64%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	11,468,574
8. Unrestricted Indirect - Unallowed Costs	1,495,043
9. Unrestricted Recovery Under or Over	150,854
10. Unrestricted Net Cost - Unallowed Costs	1,645,897
11. Unrestricted Rate	14.35%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0338 VALLEY FALLS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	120,033
2. Restricted Direct + Unallowed Costs	5,672,518
3. Restricted Indirect - Unallowed Costs	515,843
4. Restricted Recovery Under or Over	41,850
5. Restricted Net Cost - Unallowed Costs	557,693
6. Restricted Rate	9.83%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	5,088,043
8. Unrestricted Indirect - Unallowed Costs	1,100,318
9. Unrestricted Recovery Under or Over	64,986
10. Unrestricted Net Cost - Unallowed Costs	1,165,304
11. Unrestricted Rate	22.90%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0339 JEFFERSON COUNTY NORTH

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	153,406
2. Restricted Direct + Unallowed Costs	6,593,980
3. Restricted Indirect - Unallowed Costs	370,587
4. Restricted Recovery Under or Over	16,919
5. Restricted Net Cost - Unallowed Costs	387,506
6. Restricted Rate	5.88%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	5,932,298
8. Unrestricted Indirect - Unallowed Costs	1,032,269
9. Unrestricted Recovery Under or Over	9,849
10. Unrestricted Net Cost - Unallowed Costs	1,042,118
11. Unrestricted Rate	17.57%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0340 JEFFERSON WEST

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	181,516
2. Restricted Direct + Unallowed Costs	12,563,009
3. Restricted Indirect - Unallowed Costs	521,687
4. Restricted Recovery Under or Over	81,672
5. Restricted Net Cost - Unallowed Costs	603,359
6. Restricted Rate	4.80%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	11,217,388
8. Unrestricted Indirect - Unallowed Costs	1,867,308
9. Unrestricted Recovery Under or Over	242,737
10. Unrestricted Net Cost - Unallowed Costs	2,110,045
11. Unrestricted Rate	18.81%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0341 OSKALOOSA PUBLIC SCHOOLS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	155,546
2. Restricted Direct + Unallowed Costs	9,075,526
3. Restricted Indirect - Unallowed Costs	372,111
4. Restricted Recovery Under or Over	935
5. Restricted Net Cost - Unallowed Costs	373,046
6. Restricted Rate	4.11%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	8,099,769
8. Unrestricted Indirect - Unallowed Costs	1,347,868
9. Unrestricted Recovery Under or Over	-4,354
10. Unrestricted Net Cost - Unallowed Costs	1,343,514
11. Unrestricted Rate	16.59%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0342 MCLOUTH

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	108,907
2. Restricted Direct + Unallowed Costs	6,927,446
3. Restricted Indirect - Unallowed Costs	242,953
4. Restricted Recovery Under or Over	20,491
5. Restricted Net Cost - Unallowed Costs	263,444
6. Restricted Rate	3.80%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	6,295,806
8. Unrestricted Indirect - Unallowed Costs	874,593
9. Unrestricted Recovery Under or Over	-42,324
10. Unrestricted Net Cost - Unallowed Costs	832,269
11. Unrestricted Rate	13.22%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0343 PERRY PUBLIC SCHOOLS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	351,405
2. Restricted Direct + Unallowed Costs	11,214,964
3. Restricted Indirect - Unallowed Costs	331,198
4. Restricted Recovery Under or Over	56,280
5. Restricted Net Cost - Unallowed Costs	387,478
6. Restricted Rate	3.46%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	9,865,657
8. Unrestricted Indirect - Unallowed Costs	1,680,505
9. Unrestricted Recovery Under or Over	439,612
10. Unrestricted Net Cost - Unallowed Costs	2,120,117
11. Unrestricted Rate	21.49%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0344 PLEASANTON

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	115,057
2. Restricted Direct + Unallowed Costs	4,726,740
3. Restricted Indirect - Unallowed Costs	506,422
4. Restricted Recovery Under or Over	261,144
5. Restricted Net Cost - Unallowed Costs	767,566
6. Restricted Rate	16.24%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	4,417,098
8. Unrestricted Indirect - Unallowed Costs	816,064
9. Unrestricted Recovery Under or Over	377,334
10. Unrestricted Net Cost - Unallowed Costs	1,193,398
11. Unrestricted Rate	27.02%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0345 SEAMAN

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	892,881
2. Restricted Direct + Unallowed Costs	49,384,664
3. Restricted Indirect - Unallowed Costs	1,607,837
4. Restricted Recovery Under or Over	-388,837
5. Restricted Net Cost - Unallowed Costs	1,219,000
6. Restricted Rate	2.47%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	43,899,641
8. Unrestricted Indirect - Unallowed Costs	7,092,860
9. Unrestricted Recovery Under or Over	539,868
10. Unrestricted Net Cost - Unallowed Costs	7,632,728
11. Unrestricted Rate	17.39%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0346 JAYHAWK

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	161,767
2. Restricted Direct + Unallowed Costs	9,818,396
3. Restricted Indirect - Unallowed Costs	227,589
4. Restricted Recovery Under or Over	11,449
5. Restricted Net Cost - Unallowed Costs	239,038
6. Restricted Rate	2.43%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	8,691,667
8. Unrestricted Indirect - Unallowed Costs	1,354,318
9. Unrestricted Recovery Under or Over	191,743
10. Unrestricted Net Cost - Unallowed Costs	1,546,061
11. Unrestricted Rate	17.79%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0347 KINSLEY-OFFERLE

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	111,321
2. Restricted Direct + Unallowed Costs	4,935,643
3. Restricted Indirect - Unallowed Costs	256,525
4. Restricted Recovery Under or Over	40,591
5. Restricted Net Cost - Unallowed Costs	297,116
6. Restricted Rate	6.02%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	4,364,170
8. Unrestricted Indirect - Unallowed Costs	827,998
9. Unrestricted Recovery Under or Over	55,916
10. Unrestricted Net Cost - Unallowed Costs	883,914
11. Unrestricted Rate	20.25%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0348 BALDWIN CITY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	377,284
2. Restricted Direct + Unallowed Costs	17,090,230
3. Restricted Indirect - Unallowed Costs	237,326
4. Restricted Recovery Under or Over	-515,491
5. Restricted Net Cost - Unallowed Costs	-278,165
6. Restricted Rate	0.00%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	15,386,595
8. Unrestricted Indirect - Unallowed Costs	1,940,961
9. Unrestricted Recovery Under or Over	-81,957
10. Unrestricted Net Cost - Unallowed Costs	1,859,004
11. Unrestricted Rate	12.08%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0349 STAFFORD

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	118,211
2. Restricted Direct + Unallowed Costs	4,861,480
3. Restricted Indirect - Unallowed Costs	240,509
4. Restricted Recovery Under or Over	-345,469
5. Restricted Net Cost - Unallowed Costs	-104,960
6. Restricted Rate	0.00%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	4,565,429
8. Unrestricted Indirect - Unallowed Costs	536,560
9. Unrestricted Recovery Under or Over	-333,783
10. Unrestricted Net Cost - Unallowed Costs	202,777
11. Unrestricted Rate	4.44%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0350 ST JOHN-HUDSON

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	151,091
2. Restricted Direct + Unallowed Costs	5,146,203
3. Restricted Indirect - Unallowed Costs	202,556
4. Restricted Recovery Under or Over	18,958
5. Restricted Net Cost - Unallowed Costs	221,514
6. Restricted Rate	4.30%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	4,549,324
8. Unrestricted Indirect - Unallowed Costs	799,435
9. Unrestricted Recovery Under or Over	25,362
10. Unrestricted Net Cost - Unallowed Costs	824,797
11. Unrestricted Rate	18.13%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0351 MACKSVILLE

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	88,981
2. Restricted Direct + Unallowed Costs	3,861,204
3. Restricted Indirect - Unallowed Costs	302,341
4. Restricted Recovery Under or Over	35,875
5. Restricted Net Cost - Unallowed Costs	338,216
6. Restricted Rate	8.76%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	3,468,961
8. Unrestricted Indirect - Unallowed Costs	694,584
9. Unrestricted Recovery Under or Over	4,853
10. Unrestricted Net Cost - Unallowed Costs	699,437
11. Unrestricted Rate	20.16%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0352 GOODLAND

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	180,682
2. Restricted Direct + Unallowed Costs	11,804,634
3. Restricted Indirect - Unallowed Costs	326,572
4. Restricted Recovery Under or Over	22,745
5. Restricted Net Cost - Unallowed Costs	349,317
6. Restricted Rate	2.96%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	10,427,481
8. Unrestricted Indirect - Unallowed Costs	1,703,725
9. Unrestricted Recovery Under or Over	-85,320
10. Unrestricted Net Cost - Unallowed Costs	1,618,405
11. Unrestricted Rate	15.52%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0353 WELLINGTON

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	270,852
2. Restricted Direct + Unallowed Costs	21,405,230
3. Restricted Indirect - Unallowed Costs	579,982
4. Restricted Recovery Under or Over	-151,100
5. Restricted Net Cost - Unallowed Costs	428,882
6. Restricted Rate	2.00%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	18,979,316
8. Unrestricted Indirect - Unallowed Costs	3,005,896
9. Unrestricted Recovery Under or Over	-420,779
10. Unrestricted Net Cost - Unallowed Costs	2,585,117
11. Unrestricted Rate	13.62%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0355 ELLINWOOD PUBLIC SCHOOLS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	139,872
2. Restricted Direct + Unallowed Costs	7,110,235
3. Restricted Indirect - Unallowed Costs	213,524
4. Restricted Recovery Under or Over	-35,009
5. Restricted Net Cost - Unallowed Costs	178,515
6. Restricted Rate	2.51%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	6,177,064
8. Unrestricted Indirect - Unallowed Costs	1,146,695
9. Unrestricted Recovery Under or Over	-174,973
10. Unrestricted Net Cost - Unallowed Costs	971,722
11. Unrestricted Rate	15.73%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0356 CONWAY SPRINGS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	169,734
2. Restricted Direct + Unallowed Costs	6,388,833
3. Restricted Indirect - Unallowed Costs	263,216
4. Restricted Recovery Under or Over	79,399
5. Restricted Net Cost - Unallowed Costs	342,615
6. Restricted Rate	5.36%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	5,399,786
8. Unrestricted Indirect - Unallowed Costs	1,252,263
9. Unrestricted Recovery Under or Over	55,911
10. Unrestricted Net Cost - Unallowed Costs	1,308,174
11. Unrestricted Rate	24.23%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0357 BELLE PLAINE

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	135,057
2. Restricted Direct + Unallowed Costs	8,776,702
3. Restricted Indirect - Unallowed Costs	518,852
4. Restricted Recovery Under or Over	140,260
5. Restricted Net Cost - Unallowed Costs	659,112
6. Restricted Rate	7.51%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	7,890,405
8. Unrestricted Indirect - Unallowed Costs	1,405,149
9. Unrestricted Recovery Under or Over	105,832
10. Unrestricted Net Cost - Unallowed Costs	1,510,981
11. Unrestricted Rate	19.15%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0358 OXFORD

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	97,473
2. Restricted Direct + Unallowed Costs	5,911,153
3. Restricted Indirect - Unallowed Costs	197,880
4. Restricted Recovery Under or Over	-95,434
5. Restricted Net Cost - Unallowed Costs	102,446
6. Restricted Rate	1.73%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	5,363,269
8. Unrestricted Indirect - Unallowed Costs	745,764
9. Unrestricted Recovery Under or Over	131,857
10. Unrestricted Net Cost - Unallowed Costs	877,621
11. Unrestricted Rate	16.36%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0359 ARGONIA PUBLIC SCHOOLS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	61,007
2. Restricted Direct + Unallowed Costs	2,973,846
3. Restricted Indirect - Unallowed Costs	103,178
4. Restricted Recovery Under or Over	-2,522
5. Restricted Net Cost - Unallowed Costs	100,656
6. Restricted Rate	3.38%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	2,631,616
8. Unrestricted Indirect - Unallowed Costs	445,408
9. Unrestricted Recovery Under or Over	17,025
10. Unrestricted Net Cost - Unallowed Costs	462,433
11. Unrestricted Rate	17.57%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0360 CALDWELL

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	134,169
2. Restricted Direct + Unallowed Costs	4,543,008
3. Restricted Indirect - Unallowed Costs	218,649
4. Restricted Recovery Under or Over	-33,314
5. Restricted Net Cost - Unallowed Costs	185,335
6. Restricted Rate	4.08%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	3,888,927
8. Unrestricted Indirect - Unallowed Costs	872,730
9. Unrestricted Recovery Under or Over	251,831
10. Unrestricted Net Cost - Unallowed Costs	1,124,561
11. Unrestricted Rate	28.92%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0361 CHAPARRAL SCHOOLS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	251,939
2. Restricted Direct + Unallowed Costs	12,655,686
3. Restricted Indirect - Unallowed Costs	484,012
4. Restricted Recovery Under or Over	68,859
5. Restricted Net Cost - Unallowed Costs	552,871
6. Restricted Rate	4.37%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	11,315,065
8. Unrestricted Indirect - Unallowed Costs	1,824,633
9. Unrestricted Recovery Under or Over	183,732
10. Unrestricted Net Cost - Unallowed Costs	2,008,365
11. Unrestricted Rate	17.75%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0362 PRAIRIE VIEW

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	414,955
2. Restricted Direct + Unallowed Costs	15,053,784
3. Restricted Indirect - Unallowed Costs	606,556
4. Restricted Recovery Under or Over	175,255
5. Restricted Net Cost - Unallowed Costs	781,811
6. Restricted Rate	5.19%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	13,479,444
8. Unrestricted Indirect - Unallowed Costs	2,180,896
9. Unrestricted Recovery Under or Over	226,719
10. Unrestricted Net Cost - Unallowed Costs	2,407,615
11. Unrestricted Rate	17.86%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0363 HOLCOMB

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	189,893
2. Restricted Direct + Unallowed Costs	13,211,667
3. Restricted Indirect - Unallowed Costs	577,659
4. Restricted Recovery Under or Over	-48,032
5. Restricted Net Cost - Unallowed Costs	529,627
6. Restricted Rate	4.01%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	10,964,725
8. Unrestricted Indirect - Unallowed Costs	2,824,601
9. Unrestricted Recovery Under or Over	190,193
10. Unrestricted Net Cost - Unallowed Costs	3,014,794
11. Unrestricted Rate	27.50%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0364 MARYSVILLE

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	128,231
2. Restricted Direct + Unallowed Costs	11,297,630
3. Restricted Indirect - Unallowed Costs	297,338
4. Restricted Recovery Under or Over	28,677
5. Restricted Net Cost - Unallowed Costs	326,015
6. Restricted Rate	2.89%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	10,109,256
8. Unrestricted Indirect - Unallowed Costs	1,485,712
9. Unrestricted Recovery Under or Over	-80,336
10. Unrestricted Net Cost - Unallowed Costs	1,405,376
11. Unrestricted Rate	13.90%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0365 GARNETT

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	147,971
2. Restricted Direct + Unallowed Costs	13,230,885
3. Restricted Indirect - Unallowed Costs	291,266
4. Restricted Recovery Under or Over	-169,651
5. Restricted Net Cost - Unallowed Costs	121,615
6. Restricted Rate	0.92%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	11,963,477
8. Unrestricted Indirect - Unallowed Costs	1,558,674
9. Unrestricted Recovery Under or Over	-89,029
10. Unrestricted Net Cost - Unallowed Costs	1,469,645
11. Unrestricted Rate	12.28%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0366 WOODSON

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	64,770
2. Restricted Direct + Unallowed Costs	6,850,425
3. Restricted Indirect - Unallowed Costs	167,178
4. Restricted Recovery Under or Over	84,872
5. Restricted Net Cost - Unallowed Costs	252,050
6. Restricted Rate	3.68%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	6,257,842
8. Unrestricted Indirect - Unallowed Costs	759,761
9. Unrestricted Recovery Under or Over	-132,027
10. Unrestricted Net Cost - Unallowed Costs	627,734
11. Unrestricted Rate	10.03%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0367 OSAWATOMIE

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	248,994
2. Restricted Direct + Unallowed Costs	16,425,453
3. Restricted Indirect - Unallowed Costs	932,841
4. Restricted Recovery Under or Over	188,891
5. Restricted Net Cost - Unallowed Costs	1,121,732
6. Restricted Rate	6.83%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	14,560,024
8. Unrestricted Indirect - Unallowed Costs	2,798,270
9. Unrestricted Recovery Under or Over	352,658
10. Unrestricted Net Cost - Unallowed Costs	3,150,928
11. Unrestricted Rate	21.64%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0368 PAOLA

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	466,756
2. Restricted Direct + Unallowed Costs	23,660,162
3. Restricted Indirect - Unallowed Costs	1,360,701
4. Restricted Recovery Under or Over	307,762
5. Restricted Net Cost - Unallowed Costs	1,668,463
6. Restricted Rate	7.05%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	21,745,087
8. Unrestricted Indirect - Unallowed Costs	3,275,776
9. Unrestricted Recovery Under or Over	259,927
10. Unrestricted Net Cost - Unallowed Costs	3,535,703
11. Unrestricted Rate	16.26%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0369 BURRTON

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	110,303
2. Restricted Direct + Unallowed Costs	3,022,258
3. Restricted Indirect - Unallowed Costs	128,553
4. Restricted Recovery Under or Over	-54,693
5. Restricted Net Cost - Unallowed Costs	73,860
6. Restricted Rate	2.44%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	2,731,036
8. Unrestricted Indirect - Unallowed Costs	419,775
9. Unrestricted Recovery Under or Over	-112,546
10. Unrestricted Net Cost - Unallowed Costs	307,229
11. Unrestricted Rate	11.25%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0371 MONTEZUMA

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	83,585
2. Restricted Direct + Unallowed Costs	3,309,068
3. Restricted Indirect - Unallowed Costs	293,047
4. Restricted Recovery Under or Over	25,811
5. Restricted Net Cost - Unallowed Costs	318,858
6. Restricted Rate	9.64%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	2,956,271
8. Unrestricted Indirect - Unallowed Costs	645,844
9. Unrestricted Recovery Under or Over	54,345
10. Unrestricted Net Cost - Unallowed Costs	700,189
11. Unrestricted Rate	23.68%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0372 SILVER LAKE

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	224,368
2. Restricted Direct + Unallowed Costs	10,113,828
3. Restricted Indirect - Unallowed Costs	186,290
4. Restricted Recovery Under or Over	-51,726
5. Restricted Net Cost - Unallowed Costs	134,564
6. Restricted Rate	1.33%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	9,145,793
8. Unrestricted Indirect - Unallowed Costs	1,154,325
9. Unrestricted Recovery Under or Over	-60,455
10. Unrestricted Net Cost - Unallowed Costs	1,093,870
11. Unrestricted Rate	11.96%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0373 NEWTON

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	556,034
2. Restricted Direct + Unallowed Costs	41,403,058
3. Restricted Indirect - Unallowed Costs	1,422,897
4. Restricted Recovery Under or Over	83,111
5. Restricted Net Cost - Unallowed Costs	1,506,008
6. Restricted Rate	3.64%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	37,024,021
8. Unrestricted Indirect - Unallowed Costs	5,801,934
9. Unrestricted Recovery Under or Over	584,966
10. Unrestricted Net Cost - Unallowed Costs	6,386,900
11. Unrestricted Rate	17.25%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0374 SUBLETTE

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	158,633
2. Restricted Direct + Unallowed Costs	6,480,702
3. Restricted Indirect - Unallowed Costs	317,761
4. Restricted Recovery Under or Over	70,960
5. Restricted Net Cost - Unallowed Costs	388,721
6. Restricted Rate	6.00%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	6,032,324
8. Unrestricted Indirect - Unallowed Costs	766,139
9. Unrestricted Recovery Under or Over	29,703
10. Unrestricted Net Cost - Unallowed Costs	795,842
11. Unrestricted Rate	13.19%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0375 CIRCLE

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	514,175
2. Restricted Direct + Unallowed Costs	23,975,502
3. Restricted Indirect - Unallowed Costs	965,852
4. Restricted Recovery Under or Over	415,223
5. Restricted Net Cost - Unallowed Costs	1,381,075
6. Restricted Rate	5.76%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	21,139,159
8. Unrestricted Indirect - Unallowed Costs	3,802,195
9. Unrestricted Recovery Under or Over	457,940
10. Unrestricted Net Cost - Unallowed Costs	4,260,135
11. Unrestricted Rate	20.15%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0376 STERLING

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	129,406
2. Restricted Direct + Unallowed Costs	7,876,190
3. Restricted Indirect - Unallowed Costs	178,791
4. Restricted Recovery Under or Over	-9,675
5. Restricted Net Cost - Unallowed Costs	169,116
6. Restricted Rate	2.15%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	6,902,006
8. Unrestricted Indirect - Unallowed Costs	1,152,975
9. Unrestricted Recovery Under or Over	646,319
10. Unrestricted Net Cost - Unallowed Costs	1,799,294
11. Unrestricted Rate	26.07%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0377 ATCHISON CO COMM SCHOOLS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	141,153
2. Restricted Direct + Unallowed Costs	8,033,074
3. Restricted Indirect - Unallowed Costs	269,551
4. Restricted Recovery Under or Over	-877,185
5. Restricted Net Cost - Unallowed Costs	-607,634
6. Restricted Rate	0.00%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	7,035,462
8. Unrestricted Indirect - Unallowed Costs	1,267,163
9. Unrestricted Recovery Under or Over	-902,949
10. Unrestricted Net Cost - Unallowed Costs	364,214
11. Unrestricted Rate	5.18%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0378 RILEY COUNTY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	140,803
2. Restricted Direct + Unallowed Costs	8,160,143
3. Restricted Indirect - Unallowed Costs	362,526
4. Restricted Recovery Under or Over	32,612
5. Restricted Net Cost - Unallowed Costs	395,138
6. Restricted Rate	4.84%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	7,677,193
8. Unrestricted Indirect - Unallowed Costs	845,476
9. Unrestricted Recovery Under or Over	-90,456
10. Unrestricted Net Cost - Unallowed Costs	755,020
11. Unrestricted Rate	9.83%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0379 CLAY CENTER

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	135,773
2. Restricted Direct + Unallowed Costs	18,473,163
3. Restricted Indirect - Unallowed Costs	597,804
4. Restricted Recovery Under or Over	-11,053
5. Restricted Net Cost - Unallowed Costs	586,751
6. Restricted Rate	3.18%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	16,498,612
8. Unrestricted Indirect - Unallowed Costs	2,572,355
9. Unrestricted Recovery Under or Over	175,019
10. Unrestricted Net Cost - Unallowed Costs	2,747,374
11. Unrestricted Rate	16.65%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0380 VERMILLION

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	184,203
2. Restricted Direct + Unallowed Costs	8,664,779
3. Restricted Indirect - Unallowed Costs	220,631
4. Restricted Recovery Under or Over	11,635
5. Restricted Net Cost - Unallowed Costs	232,266
6. Restricted Rate	2.68%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	7,801,236
8. Unrestricted Indirect - Unallowed Costs	1,084,174
9. Unrestricted Recovery Under or Over	-3,220
10. Unrestricted Net Cost - Unallowed Costs	1,080,954
11. Unrestricted Rate	13.86%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0381 SPEARVILLE

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	129,863
2. Restricted Direct + Unallowed Costs	4,787,039
3. Restricted Indirect - Unallowed Costs	159,240
4. Restricted Recovery Under or Over	22,819
5. Restricted Net Cost - Unallowed Costs	182,059
6. Restricted Rate	3.80%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	4,171,034
8. Unrestricted Indirect - Unallowed Costs	775,245
9. Unrestricted Recovery Under or Over	98,078
10. Unrestricted Net Cost - Unallowed Costs	873,323
11. Unrestricted Rate	20.94%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0382 PRATT

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	241,949
2. Restricted Direct + Unallowed Costs	16,837,524
3. Restricted Indirect - Unallowed Costs	311,096
4. Restricted Recovery Under or Over	49,913
5. Restricted Net Cost - Unallowed Costs	361,009
6. Restricted Rate	2.14%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	15,012,148
8. Unrestricted Indirect - Unallowed Costs	2,136,472
9. Unrestricted Recovery Under or Over	453,261
10. Unrestricted Net Cost - Unallowed Costs	2,589,733
11. Unrestricted Rate	17.25%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0383 MANHATTAN-OGDEN

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	1,124,013
2. Restricted Direct + Unallowed Costs	96,803,678
3. Restricted Indirect - Unallowed Costs	2,534,485
4. Restricted Recovery Under or Over	506,344
5. Restricted Net Cost - Unallowed Costs	3,040,829
6. Restricted Rate	3.14%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	88,902,162
8. Unrestricted Indirect - Unallowed Costs	10,436,001
9. Unrestricted Recovery Under or Over	872,161
10. Unrestricted Net Cost - Unallowed Costs	11,308,162
11. Unrestricted Rate	12.72%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0384 BLUE VALLEY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	127,786
2. Restricted Direct + Unallowed Costs	4,032,989
3. Restricted Indirect - Unallowed Costs	587,018
4. Restricted Recovery Under or Over	243,954
5. Restricted Net Cost - Unallowed Costs	830,972
6. Restricted Rate	20.60%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	3,572,706
8. Unrestricted Indirect - Unallowed Costs	1,047,301
9. Unrestricted Recovery Under or Over	344,776
10. Unrestricted Net Cost - Unallowed Costs	1,392,077
11. Unrestricted Rate	38.96%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0385 ANDOVER

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	809,692
2. Restricted Direct + Unallowed Costs	66,818,466
3. Restricted Indirect - Unallowed Costs	3,946,445
4. Restricted Recovery Under or Over	820,534
5. Restricted Net Cost - Unallowed Costs	4,766,979
6. Restricted Rate	7.13%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	58,467,512
8. Unrestricted Indirect - Unallowed Costs	12,297,399
9. Unrestricted Recovery Under or Over	1,562,122
10. Unrestricted Net Cost - Unallowed Costs	13,859,521
11. Unrestricted Rate	23.70%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0386 MADISON-VIRGIL

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	63,702
2. Restricted Direct + Unallowed Costs	4,311,600
3. Restricted Indirect - Unallowed Costs	174,562
4. Restricted Recovery Under or Over	59,148
5. Restricted Net Cost - Unallowed Costs	233,710
6. Restricted Rate	5.42%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	3,889,477
8. Unrestricted Indirect - Unallowed Costs	596,685
9. Unrestricted Recovery Under or Over	74,269
10. Unrestricted Net Cost - Unallowed Costs	670,954
11. Unrestricted Rate	17.25%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0387 ALTOONA-MIDWAY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	80,266
2. Restricted Direct + Unallowed Costs	3,595,273
3. Restricted Indirect - Unallowed Costs	124,142
4. Restricted Recovery Under or Over	-17,829
5. Restricted Net Cost - Unallowed Costs	106,313
6. Restricted Rate	2.96%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	3,140,426
8. Unrestricted Indirect - Unallowed Costs	578,989
9. Unrestricted Recovery Under or Over	172,114
10. Unrestricted Net Cost - Unallowed Costs	751,103
11. Unrestricted Rate	23.92%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0388 ELLIS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	124,420
2. Restricted Direct + Unallowed Costs	4,883,536
3. Restricted Indirect - Unallowed Costs	523,837
4. Restricted Recovery Under or Over	281,587
5. Restricted Net Cost - Unallowed Costs	805,424
6. Restricted Rate	16.49%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	4,505,022
8. Unrestricted Indirect - Unallowed Costs	902,351
9. Unrestricted Recovery Under or Over	254,374
10. Unrestricted Net Cost - Unallowed Costs	1,156,725
11. Unrestricted Rate	25.68%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0389 EUREKA

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	133,014
2. Restricted Direct + Unallowed Costs	8,992,254
3. Restricted Indirect - Unallowed Costs	511,211
4. Restricted Recovery Under or Over	42,135
5. Restricted Net Cost - Unallowed Costs	553,346
6. Restricted Rate	6.15%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	8,028,857
8. Unrestricted Indirect - Unallowed Costs	1,474,608
9. Unrestricted Recovery Under or Over	60,147
10. Unrestricted Net Cost - Unallowed Costs	1,534,755
11. Unrestricted Rate	19.12%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0390 HAMILTON

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	51,515
2. Restricted Direct + Unallowed Costs	1,520,153
3. Restricted Indirect - Unallowed Costs	81,782
4. Restricted Recovery Under or Over	-25,080
5. Restricted Net Cost - Unallowed Costs	56,702
6. Restricted Rate	3.73%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	1,411,949
8. Unrestricted Indirect - Unallowed Costs	189,986
9. Unrestricted Recovery Under or Over	26,106
10. Unrestricted Net Cost - Unallowed Costs	216,092
11. Unrestricted Rate	15.30%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0392 OSBORNE COUNTY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	111,331
2. Restricted Direct + Unallowed Costs	5,277,655
3. Restricted Indirect - Unallowed Costs	338,518
4. Restricted Recovery Under or Over	209,978
5. Restricted Net Cost - Unallowed Costs	548,496
6. Restricted Rate	10.39%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	4,740,258
8. Unrestricted Indirect - Unallowed Costs	875,915
9. Unrestricted Recovery Under or Over	333,938
10. Unrestricted Net Cost - Unallowed Costs	1,209,853
11. Unrestricted Rate	25.52%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0393 SOLOMON

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	167,472
2. Restricted Direct + Unallowed Costs	6,208,710
3. Restricted Indirect - Unallowed Costs	216,308
4. Restricted Recovery Under or Over	-73,790
5. Restricted Net Cost - Unallowed Costs	142,518
6. Restricted Rate	2.30%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	5,649,045
8. Unrestricted Indirect - Unallowed Costs	775,973
9. Unrestricted Recovery Under or Over	104,722
10. Unrestricted Net Cost - Unallowed Costs	880,695
11. Unrestricted Rate	15.59%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0394 ROSE HILL PUBLIC SCHOOLS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	492,896
2. Restricted Direct + Unallowed Costs	19,830,850
3. Restricted Indirect - Unallowed Costs	1,212,382
4. Restricted Recovery Under or Over	374,439
5. Restricted Net Cost - Unallowed Costs	1,586,821
6. Restricted Rate	8.00%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	17,332,153
8. Unrestricted Indirect - Unallowed Costs	3,711,079
9. Unrestricted Recovery Under or Over	672,548
10. Unrestricted Net Cost - Unallowed Costs	4,383,627
11. Unrestricted Rate	25.29%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0395 LACROSSE

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	105,684
2. Restricted Direct + Unallowed Costs	4,685,331
3. Restricted Indirect - Unallowed Costs	202,170
4. Restricted Recovery Under or Over	44,091
5. Restricted Net Cost - Unallowed Costs	246,261
6. Restricted Rate	5.26%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	4,250,003
8. Unrestricted Indirect - Unallowed Costs	637,498
9. Unrestricted Recovery Under or Over	82,988
10. Unrestricted Net Cost - Unallowed Costs	720,486
11. Unrestricted Rate	16.95%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0396 DOUGLASS PUBLIC SCHOOLS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	167,414
2. Restricted Direct + Unallowed Costs	9,355,803
3. Restricted Indirect - Unallowed Costs	359,962
4. Restricted Recovery Under or Over	25,502
5. Restricted Net Cost - Unallowed Costs	385,464
6. Restricted Rate	4.12%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	8,208,520
8. Unrestricted Indirect - Unallowed Costs	1,507,245
9. Unrestricted Recovery Under or Over	154,359
10. Unrestricted Net Cost - Unallowed Costs	1,661,604
11. Unrestricted Rate	20.24%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0397 CENTRE

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	68,968
2. Restricted Direct + Unallowed Costs	5,262,835
3. Restricted Indirect - Unallowed Costs	343,537
4. Restricted Recovery Under or Over	-35,666
5. Restricted Net Cost - Unallowed Costs	307,871
6. Restricted Rate	5.85%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	4,904,169
8. Unrestricted Indirect - Unallowed Costs	702,203
9. Unrestricted Recovery Under or Over	19,839
10. Unrestricted Net Cost - Unallowed Costs	722,042
11. Unrestricted Rate	14.72%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0398 PEABODY-BURNS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	103,243
2. Restricted Direct + Unallowed Costs	3,892,477
3. Restricted Indirect - Unallowed Costs	173,878
4. Restricted Recovery Under or Over	5,297
5. Restricted Net Cost - Unallowed Costs	179,175
6. Restricted Rate	4.60%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	3,407,294
8. Unrestricted Indirect - Unallowed Costs	659,061
9. Unrestricted Recovery Under or Over	55,272
10. Unrestricted Net Cost - Unallowed Costs	714,333
11. Unrestricted Rate	20.96%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0399 PARADISE

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	56,050
2. Restricted Direct + Unallowed Costs	2,209,864
3. Restricted Indirect - Unallowed Costs	135,167
4. Restricted Recovery Under or Over	-30,889
5. Restricted Net Cost - Unallowed Costs	104,278
6. Restricted Rate	4.72%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	1,967,064
8. Unrestricted Indirect - Unallowed Costs	377,967
9. Unrestricted Recovery Under or Over	-29,029
10. Unrestricted Net Cost - Unallowed Costs	348,938
11. Unrestricted Rate	17.74%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0400 SMOKY VALLEY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	300,147
2. Restricted Direct + Unallowed Costs	12,430,692
3. Restricted Indirect - Unallowed Costs	243,276
4. Restricted Recovery Under or Over	10,897
5. Restricted Net Cost - Unallowed Costs	254,173
6. Restricted Rate	2.04%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	11,172,696
8. Unrestricted Indirect - Unallowed Costs	1,501,272
9. Unrestricted Recovery Under or Over	186,043
10. Unrestricted Net Cost - Unallowed Costs	1,687,315
11. Unrestricted Rate	15.10%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0401 CHASE-RAYMOND

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	115,199
2. Restricted Direct + Unallowed Costs	2,796,865
3. Restricted Indirect - Unallowed Costs	151,216
4. Restricted Recovery Under or Over	13,424
5. Restricted Net Cost - Unallowed Costs	164,640
6. Restricted Rate	5.89%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	2,434,315
8. Unrestricted Indirect - Unallowed Costs	513,766
9. Unrestricted Recovery Under or Over	48,734
10. Unrestricted Net Cost - Unallowed Costs	562,500
11. Unrestricted Rate	23.11%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0402 AUGUSTA

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	457,144
2. Restricted Direct + Unallowed Costs	23,902,329
3. Restricted Indirect - Unallowed Costs	1,010,746
4. Restricted Recovery Under or Over	-21,206
5. Restricted Net Cost - Unallowed Costs	989,540
6. Restricted Rate	4.14%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	21,119,491
8. Unrestricted Indirect - Unallowed Costs	3,793,584
9. Unrestricted Recovery Under or Over	201,815
10. Unrestricted Net Cost - Unallowed Costs	3,995,399
11. Unrestricted Rate	18.92%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0403 OTIS-BISON

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	52,469
2. Restricted Direct + Unallowed Costs	3,442,493
3. Restricted Indirect - Unallowed Costs	296,882
4. Restricted Recovery Under or Over	72,359
5. Restricted Net Cost - Unallowed Costs	369,241
6. Restricted Rate	10.73%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	3,170,255
8. Unrestricted Indirect - Unallowed Costs	569,120
9. Unrestricted Recovery Under or Over	86,047
10. Unrestricted Net Cost - Unallowed Costs	655,167
11. Unrestricted Rate	20.67%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0404 RIVERTON

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	147,260
2. Restricted Direct + Unallowed Costs	10,252,911
3. Restricted Indirect - Unallowed Costs	428,135
4. Restricted Recovery Under or Over	53,007
5. Restricted Net Cost - Unallowed Costs	481,142
6. Restricted Rate	4.69%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	9,162,632
8. Unrestricted Indirect - Unallowed Costs	1,518,414
9. Unrestricted Recovery Under or Over	-28,790
10. Unrestricted Net Cost - Unallowed Costs	1,489,624
11. Unrestricted Rate	16.26%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0405 LYONS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	115,020
2. Restricted Direct + Unallowed Costs	12,393,984
3. Restricted Indirect - Unallowed Costs	345,090
4. Restricted Recovery Under or Over	58,778
5. Restricted Net Cost - Unallowed Costs	403,868
6. Restricted Rate	3.26%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	10,903,270
8. Unrestricted Indirect - Unallowed Costs	1,835,804
9. Unrestricted Recovery Under or Over	296,909
10. Unrestricted Net Cost - Unallowed Costs	2,132,713
11. Unrestricted Rate	19.56%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0407 RUSSELL COUNTY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	140,124
2. Restricted Direct + Unallowed Costs	10,674,201
3. Restricted Indirect - Unallowed Costs	746,069
4. Restricted Recovery Under or Over	-139,662
5. Restricted Net Cost - Unallowed Costs	606,407
6. Restricted Rate	5.68%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	9,639,064
8. Unrestricted Indirect - Unallowed Costs	1,781,206
9. Unrestricted Recovery Under or Over	-680,180
10. Unrestricted Net Cost - Unallowed Costs	1,101,026
11. Unrestricted Rate	11.42%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0408 MARION-FLORENCE

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	129,881
2. Restricted Direct + Unallowed Costs	7,922,315
3. Restricted Indirect - Unallowed Costs	386,030
4. Restricted Recovery Under or Over	86,053
5. Restricted Net Cost - Unallowed Costs	472,083
6. Restricted Rate	5.96%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	7,145,856
8. Unrestricted Indirect - Unallowed Costs	1,162,489
9. Unrestricted Recovery Under or Over	175,865
10. Unrestricted Net Cost - Unallowed Costs	1,338,354
11. Unrestricted Rate	18.73%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0409 ATCHISON PUBLIC SCHOOLS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	536,829
2. Restricted Direct + Unallowed Costs	22,509,736
3. Restricted Indirect - Unallowed Costs	338,747
4. Restricted Recovery Under or Over	209,250
5. Restricted Net Cost - Unallowed Costs	547,997
6. Restricted Rate	2.43%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	20,194,517
8. Unrestricted Indirect - Unallowed Costs	2,653,966
9. Unrestricted Recovery Under or Over	276,584
10. Unrestricted Net Cost - Unallowed Costs	2,930,550
11. Unrestricted Rate	14.51%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0410 DURHAM-HILLSBORO-LEHIGH

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	145,726
2. Restricted Direct + Unallowed Costs	9,266,482
3. Restricted Indirect - Unallowed Costs	372,677
4. Restricted Recovery Under or Over	34,842
5. Restricted Net Cost - Unallowed Costs	407,519
6. Restricted Rate	4.40%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	8,272,062
8. Unrestricted Indirect - Unallowed Costs	1,367,097
9. Unrestricted Recovery Under or Over	70,024
10. Unrestricted Net Cost - Unallowed Costs	1,437,121
11. Unrestricted Rate	17.37%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0411 GOESSEL

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	47,300
2. Restricted Direct + Unallowed Costs	4,593,678
3. Restricted Indirect - Unallowed Costs	226,633
4. Restricted Recovery Under or Over	-7,500
5. Restricted Net Cost - Unallowed Costs	219,133
6. Restricted Rate	4.77%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	4,282,040
8. Unrestricted Indirect - Unallowed Costs	538,271
9. Unrestricted Recovery Under or Over	-120,862
10. Unrestricted Net Cost - Unallowed Costs	417,409
11. Unrestricted Rate	9.75%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0412 HOXIE COMMUNITY SCHOOLS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	85,719
2. Restricted Direct + Unallowed Costs	6,285,735
3. Restricted Indirect - Unallowed Costs	498,052
4. Restricted Recovery Under or Over	112,853
5. Restricted Net Cost - Unallowed Costs	610,905
6. Restricted Rate	9.72%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	5,774,758
8. Unrestricted Indirect - Unallowed Costs	1,009,029
9. Unrestricted Recovery Under or Over	114,945
10. Unrestricted Net Cost - Unallowed Costs	1,123,974
11. Unrestricted Rate	19.46%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0413 CHANUTE PUBLIC SCHOOLS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	413,553
2. Restricted Direct + Unallowed Costs	24,606,084
3. Restricted Indirect - Unallowed Costs	466,073
4. Restricted Recovery Under or Over	-183,293
5. Restricted Net Cost - Unallowed Costs	282,780
6. Restricted Rate	1.15%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	21,488,864
8. Unrestricted Indirect - Unallowed Costs	3,583,293
9. Unrestricted Recovery Under or Over	-33,917
10. Unrestricted Net Cost - Unallowed Costs	3,549,376
11. Unrestricted Rate	16.52%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0415 HIAWATHA

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	399,607
2. Restricted Direct + Unallowed Costs	13,766,388
3. Restricted Indirect - Unallowed Costs	314,310
4. Restricted Recovery Under or Over	-4,870
5. Restricted Net Cost - Unallowed Costs	309,440
6. Restricted Rate	2.25%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	12,436,252
8. Unrestricted Indirect - Unallowed Costs	1,644,446
9. Unrestricted Recovery Under or Over	-258,639
10. Unrestricted Net Cost - Unallowed Costs	1,385,807
11. Unrestricted Rate	11.14%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0416 LOUISBURG

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	368,681
2. Restricted Direct + Unallowed Costs	20,069,957
3. Restricted Indirect - Unallowed Costs	1,604,418
4. Restricted Recovery Under or Over	-382,289
5. Restricted Net Cost - Unallowed Costs	1,222,129
6. Restricted Rate	6.09%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	17,518,946
8. Unrestricted Indirect - Unallowed Costs	4,155,429
9. Unrestricted Recovery Under or Over	187,742
10. Unrestricted Net Cost - Unallowed Costs	4,343,171
11. Unrestricted Rate	24.79%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0417 MORRIS COUNTY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	238,453
2. Restricted Direct + Unallowed Costs	11,368,428
3. Restricted Indirect - Unallowed Costs	485,322
4. Restricted Recovery Under or Over	-51,541
5. Restricted Net Cost - Unallowed Costs	433,781
6. Restricted Rate	3.82%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	10,164,732
8. Unrestricted Indirect - Unallowed Costs	1,689,018
9. Unrestricted Recovery Under or Over	41,338
10. Unrestricted Net Cost - Unallowed Costs	1,730,356
11. Unrestricted Rate	17.02%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0418 MCPHERSON

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	504,377
2. Restricted Direct + Unallowed Costs	33,965,803
3. Restricted Indirect - Unallowed Costs	72,282
4. Restricted Recovery Under or Over	-330,589
5. Restricted Net Cost - Unallowed Costs	-258,307
6. Restricted Rate	0.00%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	29,907,780
8. Unrestricted Indirect - Unallowed Costs	4,130,305
9. Unrestricted Recovery Under or Over	343,123
10. Unrestricted Net Cost - Unallowed Costs	4,473,428
11. Unrestricted Rate	14.96%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0419 CANTON-GALVA

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	106,320
2. Restricted Direct + Unallowed Costs	5,491,096
3. Restricted Indirect - Unallowed Costs	297,415
4. Restricted Recovery Under or Over	10,043
5. Restricted Net Cost - Unallowed Costs	307,458
6. Restricted Rate	5.60%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	4,700,107
8. Unrestricted Indirect - Unallowed Costs	1,088,404
9. Unrestricted Recovery Under or Over	239,211
10. Unrestricted Net Cost - Unallowed Costs	1,327,615
11. Unrestricted Rate	28.25%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0420 OSAGE CITY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	141,280
2. Restricted Direct + Unallowed Costs	10,832,675
3. Restricted Indirect - Unallowed Costs	163,484
4. Restricted Recovery Under or Over	-39,808
5. Restricted Net Cost - Unallowed Costs	123,676
6. Restricted Rate	1.14%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	10,044,649
8. Unrestricted Indirect - Unallowed Costs	951,510
9. Unrestricted Recovery Under or Over	-190,436
10. Unrestricted Net Cost - Unallowed Costs	761,074
11. Unrestricted Rate	7.58%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0421 LYNDON

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	150,057
2. Restricted Direct + Unallowed Costs	6,098,176
3. Restricted Indirect - Unallowed Costs	413,450
4. Restricted Recovery Under or Over	22,704
5. Restricted Net Cost - Unallowed Costs	436,154
6. Restricted Rate	7.15%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	5,629,932
8. Unrestricted Indirect - Unallowed Costs	881,694
9. Unrestricted Recovery Under or Over	-104,037
10. Unrestricted Net Cost - Unallowed Costs	777,657
11. Unrestricted Rate	13.81%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0422 KIOWA COUNTY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	129,219
2. Restricted Direct + Unallowed Costs	5,112,103
3. Restricted Indirect - Unallowed Costs	269,395
4. Restricted Recovery Under or Over	120,594
5. Restricted Net Cost - Unallowed Costs	389,989
6. Restricted Rate	7.63%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	4,418,921
8. Unrestricted Indirect - Unallowed Costs	962,577
9. Unrestricted Recovery Under or Over	273,166
10. Unrestricted Net Cost - Unallowed Costs	1,235,743
11. Unrestricted Rate	27.96%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0423 MOUNDRIDGE

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	126,987
2. Restricted Direct + Unallowed Costs	6,536,961
3. Restricted Indirect - Unallowed Costs	275,763
4. Restricted Recovery Under or Over	38,520
5. Restricted Net Cost - Unallowed Costs	314,283
6. Restricted Rate	4.81%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	5,805,270
8. Unrestricted Indirect - Unallowed Costs	1,007,454
9. Unrestricted Recovery Under or Over	76,023
10. Unrestricted Net Cost - Unallowed Costs	1,083,477
11. Unrestricted Rate	18.66%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0426 PIKE VALLEY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	67,323
2. Restricted Direct + Unallowed Costs	3,635,532
3. Restricted Indirect - Unallowed Costs	275,746
4. Restricted Recovery Under or Over	119,906
5. Restricted Net Cost - Unallowed Costs	395,652
6. Restricted Rate	10.88%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	3,127,360
8. Unrestricted Indirect - Unallowed Costs	783,918
9. Unrestricted Recovery Under or Over	99,716
10. Unrestricted Net Cost - Unallowed Costs	883,634
11. Unrestricted Rate	28.25%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0428 GREAT BEND

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	650,123
2. Restricted Direct + Unallowed Costs	40,523,398
3. Restricted Indirect - Unallowed Costs	1,124,127
4. Restricted Recovery Under or Over	-228,756
5. Restricted Net Cost - Unallowed Costs	895,371
6. Restricted Rate	2.21%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	37,068,979
8. Unrestricted Indirect - Unallowed Costs	4,578,546
9. Unrestricted Recovery Under or Over	-56,493
10. Unrestricted Net Cost - Unallowed Costs	4,522,053
11. Unrestricted Rate	12.20%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0429 TROY PUBLIC SCHOOLS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	135,136
2. Restricted Direct + Unallowed Costs	4,963,174
3. Restricted Indirect - Unallowed Costs	284,618
4. Restricted Recovery Under or Over	56,420
5. Restricted Net Cost - Unallowed Costs	341,038
6. Restricted Rate	6.87%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	4,489,147
8. Unrestricted Indirect - Unallowed Costs	758,645
9. Unrestricted Recovery Under or Over	67,527
10. Unrestricted Net Cost - Unallowed Costs	826,172
11. Unrestricted Rate	18.40%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0430 SOUTH BROWN COUNTY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	273,977
2. Restricted Direct + Unallowed Costs	8,651,228
3. Restricted Indirect - Unallowed Costs	322,551
4. Restricted Recovery Under or Over	108,270
5. Restricted Net Cost - Unallowed Costs	430,821
6. Restricted Rate	4.98%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	7,987,858
8. Unrestricted Indirect - Unallowed Costs	985,921
9. Unrestricted Recovery Under or Over	126,554
10. Unrestricted Net Cost - Unallowed Costs	1,112,475
11. Unrestricted Rate	13.93%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0431 HOISINGTON

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	132,589
2. Restricted Direct + Unallowed Costs	11,143,129
3. Restricted Indirect - Unallowed Costs	303,002
4. Restricted Recovery Under or Over	-210,928
5. Restricted Net Cost - Unallowed Costs	92,074
6. Restricted Rate	0.83%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	10,080,935
8. Unrestricted Indirect - Unallowed Costs	1,365,196
9. Unrestricted Recovery Under or Over	-381,462
10. Unrestricted Net Cost - Unallowed Costs	983,734
11. Unrestricted Rate	9.76%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0432 VICTORIA

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	63,590
2. Restricted Direct + Unallowed Costs	3,993,956
3. Restricted Indirect - Unallowed Costs	220,392
4. Restricted Recovery Under or Over	28,481
5. Restricted Net Cost - Unallowed Costs	248,873
6. Restricted Rate	6.23%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	3,547,960
8. Unrestricted Indirect - Unallowed Costs	666,388
9. Unrestricted Recovery Under or Over	80,782
10. Unrestricted Net Cost - Unallowed Costs	747,170
11. Unrestricted Rate	21.06%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0434 SANTA FE TRAIL

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	152,504
2. Restricted Direct + Unallowed Costs	15,596,565
3. Restricted Indirect - Unallowed Costs	676,547
4. Restricted Recovery Under or Over	-2,604
5. Restricted Net Cost - Unallowed Costs	673,943
6. Restricted Rate	4.32%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	14,021,052
8. Unrestricted Indirect - Unallowed Costs	2,252,060
9. Unrestricted Recovery Under or Over	-159,346
10. Unrestricted Net Cost - Unallowed Costs	2,092,714
11. Unrestricted Rate	14.93%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0435 ABILENE

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	261,613
2. Restricted Direct + Unallowed Costs	19,321,818
3. Restricted Indirect - Unallowed Costs	401,815
4. Restricted Recovery Under or Over	33,009
5. Restricted Net Cost - Unallowed Costs	434,824
6. Restricted Rate	2.25%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	17,235,804
8. Unrestricted Indirect - Unallowed Costs	2,487,829
9. Unrestricted Recovery Under or Over	779,330
10. Unrestricted Net Cost - Unallowed Costs	3,267,159
11. Unrestricted Rate	18.96%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0436 CANEY VALLEY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	189,130
2. Restricted Direct + Unallowed Costs	11,042,227
3. Restricted Indirect - Unallowed Costs	859,264
4. Restricted Recovery Under or Over	251,058
5. Restricted Net Cost - Unallowed Costs	1,110,322
6. Restricted Rate	10.06%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	9,999,347
8. Unrestricted Indirect - Unallowed Costs	1,902,144
9. Unrestricted Recovery Under or Over	318,197
10. Unrestricted Net Cost - Unallowed Costs	2,220,341
11. Unrestricted Rate	22.20%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0437 AUBURN WASHBURN

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	385,541
2. Restricted Direct + Unallowed Costs	76,774,432
3. Restricted Indirect - Unallowed Costs	3,163,585
4. Restricted Recovery Under or Over	886,642
5. Restricted Net Cost - Unallowed Costs	4,050,227
6. Restricted Rate	5.28%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	70,604,053
8. Unrestricted Indirect - Unallowed Costs	9,333,964
9. Unrestricted Recovery Under or Over	725,676
10. Unrestricted Net Cost - Unallowed Costs	10,059,640
11. Unrestricted Rate	14.25%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0438 SKYLINE SCHOOLS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	72,646
2. Restricted Direct + Unallowed Costs	5,201,251
3. Restricted Indirect - Unallowed Costs	207,711
4. Restricted Recovery Under or Over	67,553
5. Restricted Net Cost - Unallowed Costs	275,264
6. Restricted Rate	5.29%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	4,872,012
8. Unrestricted Indirect - Unallowed Costs	536,950
9. Unrestricted Recovery Under or Over	91,162
10. Unrestricted Net Cost - Unallowed Costs	628,112
11. Unrestricted Rate	12.89%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0439 SEDGWICK PUBLIC SCHOOLS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	145,410
2. Restricted Direct + Unallowed Costs	8,102,513
3. Restricted Indirect - Unallowed Costs	270,664
4. Restricted Recovery Under or Over	26,038
5. Restricted Net Cost - Unallowed Costs	296,702
6. Restricted Rate	3.66%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	6,972,935
8. Unrestricted Indirect - Unallowed Costs	1,400,242
9. Unrestricted Recovery Under or Over	498,839
10. Unrestricted Net Cost - Unallowed Costs	1,899,081
11. Unrestricted Rate	27.24%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0440 HALSTEAD

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	193,618
2. Restricted Direct + Unallowed Costs	10,557,923
3. Restricted Indirect - Unallowed Costs	274,341
4. Restricted Recovery Under or Over	97,291
5. Restricted Net Cost - Unallowed Costs	371,632
6. Restricted Rate	3.52%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	9,104,290
8. Unrestricted Indirect - Unallowed Costs	1,727,974
9. Unrestricted Recovery Under or Over	231,326
10. Unrestricted Net Cost - Unallowed Costs	1,959,300
11. Unrestricted Rate	21.52%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0443 DODGE CITY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	655,211
2. Restricted Direct + Unallowed Costs	98,359,775
3. Restricted Indirect - Unallowed Costs	4,421,547
4. Restricted Recovery Under or Over	514,111
5. Restricted Net Cost - Unallowed Costs	4,935,658
6. Restricted Rate	5.02%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	82,938,725
8. Unrestricted Indirect - Unallowed Costs	19,842,597
9. Unrestricted Recovery Under or Over	-1,790,663
10. Unrestricted Net Cost - Unallowed Costs	18,051,934
11. Unrestricted Rate	21.77%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0444 LITTLE RIVER

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	114,134
2. Restricted Direct + Unallowed Costs	5,373,013
3. Restricted Indirect - Unallowed Costs	223,669
4. Restricted Recovery Under or Over	15,073
5. Restricted Net Cost - Unallowed Costs	238,742
6. Restricted Rate	4.44%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	4,723,296
8. Unrestricted Indirect - Unallowed Costs	873,386
9. Unrestricted Recovery Under or Over	-19,917
10. Unrestricted Net Cost - Unallowed Costs	853,469
11. Unrestricted Rate	18.07%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0445 COFFEYVILLE

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	668,814
2. Restricted Direct + Unallowed Costs	23,524,208
3. Restricted Indirect - Unallowed Costs	227,180
4. Restricted Recovery Under or Over	-101,639
5. Restricted Net Cost - Unallowed Costs	125,541
6. Restricted Rate	0.53%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	21,265,952
8. Unrestricted Indirect - Unallowed Costs	2,485,436
9. Unrestricted Recovery Under or Over	153,140
10. Unrestricted Net Cost - Unallowed Costs	2,638,576
11. Unrestricted Rate	12.41%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0446 INDEPENDENCE

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	435,872
2. Restricted Direct + Unallowed Costs	23,494,060
3. Restricted Indirect - Unallowed Costs	391,645
4. Restricted Recovery Under or Over	-409,105
5. Restricted Net Cost - Unallowed Costs	-17,460
6. Restricted Rate	0.00%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	21,329,873
8. Unrestricted Indirect - Unallowed Costs	2,555,832
9. Unrestricted Recovery Under or Over	202,266
10. Unrestricted Net Cost - Unallowed Costs	2,758,098
11. Unrestricted Rate	12.93%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0447 CHERRYVALE

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	134,015
2. Restricted Direct + Unallowed Costs	10,277,666
3. Restricted Indirect - Unallowed Costs	354,026
4. Restricted Recovery Under or Over	16,295
5. Restricted Net Cost - Unallowed Costs	370,321
6. Restricted Rate	3.60%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	9,039,478
8. Unrestricted Indirect - Unallowed Costs	1,592,214
9. Unrestricted Recovery Under or Over	311,528
10. Unrestricted Net Cost - Unallowed Costs	1,903,742
11. Unrestricted Rate	21.06%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0448 INMAN

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	138,859
2. Restricted Direct + Unallowed Costs	6,408,436
3. Restricted Indirect - Unallowed Costs	306,671
4. Restricted Recovery Under or Over	10,688
5. Restricted Net Cost - Unallowed Costs	317,359
6. Restricted Rate	4.95%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	5,720,483
8. Unrestricted Indirect - Unallowed Costs	994,624
9. Unrestricted Recovery Under or Over	4,472
10. Unrestricted Net Cost - Unallowed Costs	999,096
11. Unrestricted Rate	17.47%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0449 EASTON

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	195,344
2. Restricted Direct + Unallowed Costs	8,883,716
3. Restricted Indirect - Unallowed Costs	306,742
4. Restricted Recovery Under or Over	42,660
5. Restricted Net Cost - Unallowed Costs	349,402
6. Restricted Rate	3.93%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	7,945,342
8. Unrestricted Indirect - Unallowed Costs	1,245,116
9. Unrestricted Recovery Under or Over	197,635
10. Unrestricted Net Cost - Unallowed Costs	1,442,751
11. Unrestricted Rate	18.16%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0450 SHAWNEE HEIGHTS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	1,003,110
2. Restricted Direct + Unallowed Costs	50,504,267
3. Restricted Indirect - Unallowed Costs	325,442
4. Restricted Recovery Under or Over	42,945
5. Restricted Net Cost - Unallowed Costs	368,387
6. Restricted Rate	0.73%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	46,098,940
8. Unrestricted Indirect - Unallowed Costs	4,730,769
9. Unrestricted Recovery Under or Over	25,767
10. Unrestricted Net Cost - Unallowed Costs	4,756,536
11. Unrestricted Rate	10.32%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0452 STANTON COUNTY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	141,692
2. Restricted Direct + Unallowed Costs	6,528,438
3. Restricted Indirect - Unallowed Costs	273,486
4. Restricted Recovery Under or Over	46,742
5. Restricted Net Cost - Unallowed Costs	320,228
6. Restricted Rate	4.91%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	5,672,810
8. Unrestricted Indirect - Unallowed Costs	1,129,114
9. Unrestricted Recovery Under or Over	115,492
10. Unrestricted Net Cost - Unallowed Costs	1,244,606
11. Unrestricted Rate	21.94%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0453 LEAVENWORTH

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	211,471
2. Restricted Direct + Unallowed Costs	53,444,554
3. Restricted Indirect - Unallowed Costs	1,953,317
4. Restricted Recovery Under or Over	-7,806
5. Restricted Net Cost - Unallowed Costs	1,945,511
6. Restricted Rate	3.64%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	46,520,586
8. Unrestricted Indirect - Unallowed Costs	8,877,285
9. Unrestricted Recovery Under or Over	-624,670
10. Unrestricted Net Cost - Unallowed Costs	8,252,615
11. Unrestricted Rate	17.74%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0454 BURLINGAME PUBLIC SCHOOL

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	120,038
2. Restricted Direct + Unallowed Costs	4,284,997
3. Restricted Indirect - Unallowed Costs	162,005
4. Restricted Recovery Under or Over	8,331
5. Restricted Net Cost - Unallowed Costs	170,336
6. Restricted Rate	3.98%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	3,782,299
8. Unrestricted Indirect - Unallowed Costs	664,703
9. Unrestricted Recovery Under or Over	-448,824
10. Unrestricted Net Cost - Unallowed Costs	215,879
11. Unrestricted Rate	5.71%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0456 MARAIS DES CYGNES VALLEY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	64,502
2. Restricted Direct + Unallowed Costs	4,154,381
3. Restricted Indirect - Unallowed Costs	179,336
4. Restricted Recovery Under or Over	7,204
5. Restricted Net Cost - Unallowed Costs	186,540
6. Restricted Rate	4.49%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	3,745,401
8. Unrestricted Indirect - Unallowed Costs	588,316
9. Unrestricted Recovery Under or Over	55,526
10. Unrestricted Net Cost - Unallowed Costs	643,842
11. Unrestricted Rate	17.19%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0457 GARDEN CITY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	1,448,026
2. Restricted Direct + Unallowed Costs	95,303,820
3. Restricted Indirect - Unallowed Costs	4,542,907
4. Restricted Recovery Under or Over	2,639,616
5. Restricted Net Cost - Unallowed Costs	7,182,523
6. Restricted Rate	7.54%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	85,609,963
8. Unrestricted Indirect - Unallowed Costs	14,236,764
9. Unrestricted Recovery Under or Over	3,676,542
10. Unrestricted Net Cost - Unallowed Costs	17,913,306
11. Unrestricted Rate	20.92%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0458 BASEHOR-LINWOOD

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	501,312
2. Restricted Direct + Unallowed Costs	37,452,717
3. Restricted Indirect - Unallowed Costs	787,859
4. Restricted Recovery Under or Over	115,487
5. Restricted Net Cost - Unallowed Costs	903,346
6. Restricted Rate	2.41%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	33,564,616
8. Unrestricted Indirect - Unallowed Costs	4,675,960
9. Unrestricted Recovery Under or Over	-58,467
10. Unrestricted Net Cost - Unallowed Costs	4,617,493
11. Unrestricted Rate	13.76%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0459 BUCKLIN

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	112,669
2. Restricted Direct + Unallowed Costs	3,718,374
3. Restricted Indirect - Unallowed Costs	158,692
4. Restricted Recovery Under or Over	17,707
5. Restricted Net Cost - Unallowed Costs	176,399
6. Restricted Rate	4.74%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	3,334,473
8. Unrestricted Indirect - Unallowed Costs	542,593
9. Unrestricted Recovery Under or Over	87,652
10. Unrestricted Net Cost - Unallowed Costs	630,245
11. Unrestricted Rate	18.90%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0460 HESSTON

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	137,126
2. Restricted Direct + Unallowed Costs	10,320,109
3. Restricted Indirect - Unallowed Costs	422,115
4. Restricted Recovery Under or Over	24,081
5. Restricted Net Cost - Unallowed Costs	446,196
6. Restricted Rate	4.32%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	8,872,568
8. Unrestricted Indirect - Unallowed Costs	1,869,656
9. Unrestricted Recovery Under or Over	212,598
10. Unrestricted Net Cost - Unallowed Costs	2,082,254
11. Unrestricted Rate	23.47%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0461 NEODESHA

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	136,074
2. Restricted Direct + Unallowed Costs	11,357,195
3. Restricted Indirect - Unallowed Costs	208,577
4. Restricted Recovery Under or Over	-53,744
5. Restricted Net Cost - Unallowed Costs	154,833
6. Restricted Rate	1.36%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	10,014,380
8. Unrestricted Indirect - Unallowed Costs	1,551,392
9. Unrestricted Recovery Under or Over	26,130
10. Unrestricted Net Cost - Unallowed Costs	1,577,522
11. Unrestricted Rate	15.75%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0462 CENTRAL

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	107,620
2. Restricted Direct + Unallowed Costs	4,764,103
3. Restricted Indirect - Unallowed Costs	325,405
4. Restricted Recovery Under or Over	152,556
5. Restricted Net Cost - Unallowed Costs	477,961
6. Restricted Rate	10.03%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	4,102,366
8. Unrestricted Indirect - Unallowed Costs	987,142
9. Unrestricted Recovery Under or Over	200,398
10. Unrestricted Net Cost - Unallowed Costs	1,187,540
11. Unrestricted Rate	28.95%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0463 UDALL

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	108,370
2. Restricted Direct + Unallowed Costs	5,138,553
3. Restricted Indirect - Unallowed Costs	126,425
4. Restricted Recovery Under or Over	-284,221
5. Restricted Net Cost - Unallowed Costs	-157,796
6. Restricted Rate	0.00%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	4,433,272
8. Unrestricted Indirect - Unallowed Costs	831,706
9. Unrestricted Recovery Under or Over	-114,884
10. Unrestricted Net Cost - Unallowed Costs	716,822
11. Unrestricted Rate	16.17%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0464 TONGANOXIE

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	275,905
2. Restricted Direct + Unallowed Costs	23,899,262
3. Restricted Indirect - Unallowed Costs	1,352,480
4. Restricted Recovery Under or Over	167,104
5. Restricted Net Cost - Unallowed Costs	1,519,584
6. Restricted Rate	6.36%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	21,377,022
8. Unrestricted Indirect - Unallowed Costs	3,874,720
9. Unrestricted Recovery Under or Over	269,430
10. Unrestricted Net Cost - Unallowed Costs	4,144,150
11. Unrestricted Rate	19.39%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0465 WINFIELD

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	446,529
2. Restricted Direct + Unallowed Costs	30,362,692
3. Restricted Indirect - Unallowed Costs	820,494
4. Restricted Recovery Under or Over	153,484
5. Restricted Net Cost - Unallowed Costs	973,978
6. Restricted Rate	3.21%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	27,642,835
8. Unrestricted Indirect - Unallowed Costs	3,540,351
9. Unrestricted Recovery Under or Over	476,496
10. Unrestricted Net Cost - Unallowed Costs	4,016,847
11. Unrestricted Rate	14.53%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0466 SCOTT COUNTY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	303,747
2. Restricted Direct + Unallowed Costs	12,751,933
3. Restricted Indirect - Unallowed Costs	288,057
4. Restricted Recovery Under or Over	-139,283
5. Restricted Net Cost - Unallowed Costs	148,774
6. Restricted Rate	1.17%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	11,086,936
8. Unrestricted Indirect - Unallowed Costs	1,953,054
9. Unrestricted Recovery Under or Over	-170,877
10. Unrestricted Net Cost - Unallowed Costs	1,782,177
11. Unrestricted Rate	16.07%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0467 LEOTI

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	151,001
2. Restricted Direct + Unallowed Costs	5,815,713
3. Restricted Indirect - Unallowed Costs	320,942
4. Restricted Recovery Under or Over	20,751
5. Restricted Net Cost - Unallowed Costs	341,693
6. Restricted Rate	5.88%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	4,989,521
8. Unrestricted Indirect - Unallowed Costs	1,147,134
9. Unrestricted Recovery Under or Over	280,342
10. Unrestricted Net Cost - Unallowed Costs	1,427,476
11. Unrestricted Rate	28.61%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0469 LANSING

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	297,033
2. Restricted Direct + Unallowed Costs	32,978,468
3. Restricted Indirect - Unallowed Costs	1,677,878
4. Restricted Recovery Under or Over	1,002,130
5. Restricted Net Cost - Unallowed Costs	2,680,008
6. Restricted Rate	8.13%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	29,668,412
8. Unrestricted Indirect - Unallowed Costs	4,987,934
9. Unrestricted Recovery Under or Over	637,558
10. Unrestricted Net Cost - Unallowed Costs	5,625,492
11. Unrestricted Rate	18.96%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0470 ARKANSAS CITY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	538,380
2. Restricted Direct + Unallowed Costs	41,506,836
3. Restricted Indirect - Unallowed Costs	397,595
4. Restricted Recovery Under or Over	-39,731
5. Restricted Net Cost - Unallowed Costs	357,864
6. Restricted Rate	0.86%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	37,552,644
8. Unrestricted Indirect - Unallowed Costs	4,351,787
9. Unrestricted Recovery Under or Over	485,108
10. Unrestricted Net Cost - Unallowed Costs	4,836,895
11. Unrestricted Rate	12.88%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0471 DEXTER

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	79,545
2. Restricted Direct + Unallowed Costs	3,650,503
3. Restricted Indirect - Unallowed Costs	269,682
4. Restricted Recovery Under or Over	34,268
5. Restricted Net Cost - Unallowed Costs	303,950
6. Restricted Rate	8.33%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	3,241,349
8. Unrestricted Indirect - Unallowed Costs	678,836
9. Unrestricted Recovery Under or Over	-63,102
10. Unrestricted Net Cost - Unallowed Costs	615,734
11. Unrestricted Rate	19.00%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0473 CHAPMAN

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	143,617
2. Restricted Direct + Unallowed Costs	16,184,981
3. Restricted Indirect - Unallowed Costs	322,371
4. Restricted Recovery Under or Over	8,958
5. Restricted Net Cost - Unallowed Costs	331,329
6. Restricted Rate	2.05%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	13,781,917
8. Unrestricted Indirect - Unallowed Costs	2,725,435
9. Unrestricted Recovery Under or Over	97,485
10. Unrestricted Net Cost - Unallowed Costs	2,822,920
11. Unrestricted Rate	20.48%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0474 HAVILAND

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	68,501
2. Restricted Direct + Unallowed Costs	1,936,106
3. Restricted Indirect - Unallowed Costs	211,783
4. Restricted Recovery Under or Over	-61,382
5. Restricted Net Cost - Unallowed Costs	150,401
6. Restricted Rate	7.77%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	1,746,169
8. Unrestricted Indirect - Unallowed Costs	401,720
9. Unrestricted Recovery Under or Over	-88,094
10. Unrestricted Net Cost - Unallowed Costs	313,626
11. Unrestricted Rate	17.96%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0475 GEARY COUNTY SCHOOLS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	924,303
2. Restricted Direct + Unallowed Costs	106,539,805
3. Restricted Indirect - Unallowed Costs	4,377,710
4. Restricted Recovery Under or Over	481,429
5. Restricted Net Cost - Unallowed Costs	4,859,139
6. Restricted Rate	4.56%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	92,456,515
8. Unrestricted Indirect - Unallowed Costs	18,461,000
9. Unrestricted Recovery Under or Over	960,495
10. Unrestricted Net Cost - Unallowed Costs	19,421,495
11. Unrestricted Rate	21.01%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0476 COPELAND

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	74,154
2. Restricted Direct + Unallowed Costs	2,042,469
3. Restricted Indirect - Unallowed Costs	222,533
4. Restricted Recovery Under or Over	24,993
5. Restricted Net Cost - Unallowed Costs	247,526
6. Restricted Rate	12.12%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	1,742,680
8. Unrestricted Indirect - Unallowed Costs	522,322
9. Unrestricted Recovery Under or Over	114,925
10. Unrestricted Net Cost - Unallowed Costs	637,247
11. Unrestricted Rate	36.57%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0477 INGALLS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	115,159
2. Restricted Direct + Unallowed Costs	3,769,621
3. Restricted Indirect - Unallowed Costs	194,153
4. Restricted Recovery Under or Over	55,223
5. Restricted Net Cost - Unallowed Costs	249,376
6. Restricted Rate	6.62%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	3,375,385
8. Unrestricted Indirect - Unallowed Costs	588,389
9. Unrestricted Recovery Under or Over	-225,454
10. Unrestricted Net Cost - Unallowed Costs	362,935
11. Unrestricted Rate	10.75%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0479 CREST

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	101,319
2. Restricted Direct + Unallowed Costs	3,744,077
3. Restricted Indirect - Unallowed Costs	112,641
4. Restricted Recovery Under or Over	23,266
5. Restricted Net Cost - Unallowed Costs	135,907
6. Restricted Rate	3.63%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	3,368,577
8. Unrestricted Indirect - Unallowed Costs	488,141
9. Unrestricted Recovery Under or Over	64,105
10. Unrestricted Net Cost - Unallowed Costs	552,246
11. Unrestricted Rate	16.39%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0480 LIBERAL

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	1,028,524
2. Restricted Direct + Unallowed Costs	60,970,981
3. Restricted Indirect - Unallowed Costs	2,763,286
4. Restricted Recovery Under or Over	911,945
5. Restricted Net Cost - Unallowed Costs	3,675,231
6. Restricted Rate	6.03%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	52,313,674
8. Unrestricted Indirect - Unallowed Costs	11,420,593
9. Unrestricted Recovery Under or Over	2,213,703
10. Unrestricted Net Cost - Unallowed Costs	13,634,296
11. Unrestricted Rate	26.06%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0481 RURAL VISTA

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	64,969
2. Restricted Direct + Unallowed Costs	4,468,916
3. Restricted Indirect - Unallowed Costs	176,010
4. Restricted Recovery Under or Over	34,518
5. Restricted Net Cost - Unallowed Costs	210,528
6. Restricted Rate	4.71%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	3,910,769
8. Unrestricted Indirect - Unallowed Costs	734,157
9. Unrestricted Recovery Under or Over	229,082
10. Unrestricted Net Cost - Unallowed Costs	963,239
11. Unrestricted Rate	24.63%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0482 DIGHTON

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	60,110
2. Restricted Direct + Unallowed Costs	3,536,053
3. Restricted Indirect - Unallowed Costs	370,386
4. Restricted Recovery Under or Over	30,707
5. Restricted Net Cost - Unallowed Costs	401,093
6. Restricted Rate	11.34%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	3,021,442
8. Unrestricted Indirect - Unallowed Costs	884,997
9. Unrestricted Recovery Under or Over	-71,259
10. Unrestricted Net Cost - Unallowed Costs	813,738
11. Unrestricted Rate	26.93%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0483 KISMET-PLAINS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	153,108
2. Restricted Direct + Unallowed Costs	9,705,975
3. Restricted Indirect - Unallowed Costs	311,545
4. Restricted Recovery Under or Over	8,876
5. Restricted Net Cost - Unallowed Costs	320,421
6. Restricted Rate	3.30%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	8,794,201
8. Unrestricted Indirect - Unallowed Costs	1,223,319
9. Unrestricted Recovery Under or Over	-321,087
10. Unrestricted Net Cost - Unallowed Costs	902,232
11. Unrestricted Rate	10.26%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0484 FREDONIA

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	159,238
2. Restricted Direct + Unallowed Costs	8,903,784
3. Restricted Indirect - Unallowed Costs	369,252
4. Restricted Recovery Under or Over	40,866
5. Restricted Net Cost - Unallowed Costs	410,118
6. Restricted Rate	4.61%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	8,100,578
8. Unrestricted Indirect - Unallowed Costs	1,172,458
9. Unrestricted Recovery Under or Over	-55,900
10. Unrestricted Net Cost - Unallowed Costs	1,116,558
11. Unrestricted Rate	13.78%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0487 HERINGTON

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	207,795
2. Restricted Direct + Unallowed Costs	7,050,821
3. Restricted Indirect - Unallowed Costs	211,354
4. Restricted Recovery Under or Over	39,290
5. Restricted Net Cost - Unallowed Costs	250,644
6. Restricted Rate	3.55%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	6,239,027
8. Unrestricted Indirect - Unallowed Costs	1,023,148
9. Unrestricted Recovery Under or Over	228,384
10. Unrestricted Net Cost - Unallowed Costs	1,251,532
11. Unrestricted Rate	20.06%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0489 HAYS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	495,419
2. Restricted Direct + Unallowed Costs	42,457,768
3. Restricted Indirect - Unallowed Costs	1,514,363
4. Restricted Recovery Under or Over	-343,867
5. Restricted Net Cost - Unallowed Costs	1,170,496
6. Restricted Rate	2.76%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	38,783,720
8. Unrestricted Indirect - Unallowed Costs	5,188,411
9. Unrestricted Recovery Under or Over	56,071
10. Unrestricted Net Cost - Unallowed Costs	5,244,482
11. Unrestricted Rate	13.52%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0490 EL DORADO

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	276,950
2. Restricted Direct + Unallowed Costs	21,902,307
3. Restricted Indirect - Unallowed Costs	1,379,878
4. Restricted Recovery Under or Over	623,800
5. Restricted Net Cost - Unallowed Costs	2,003,678
6. Restricted Rate	9.15%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	19,312,928
8. Unrestricted Indirect - Unallowed Costs	3,969,257
9. Unrestricted Recovery Under or Over	326,634
10. Unrestricted Net Cost - Unallowed Costs	4,295,891
11. Unrestricted Rate	22.24%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0491 EUDORA

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	185,177
2. Restricted Direct + Unallowed Costs	23,446,038
3. Restricted Indirect - Unallowed Costs	813,015
4. Restricted Recovery Under or Over	43,127
5. Restricted Net Cost - Unallowed Costs	856,142
6. Restricted Rate	3.65%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	21,495,235
8. Unrestricted Indirect - Unallowed Costs	2,763,818
9. Unrestricted Recovery Under or Over	-133,001
10. Unrestricted Net Cost - Unallowed Costs	2,630,817
11. Unrestricted Rate	12.24%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0492 FLINTHILLS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	141,965
2. Restricted Direct + Unallowed Costs	4,784,094
3. Restricted Indirect - Unallowed Costs	108,588
4. Restricted Recovery Under or Over	46,154
5. Restricted Net Cost - Unallowed Costs	154,742
6. Restricted Rate	3.23%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	4,206,586
8. Unrestricted Indirect - Unallowed Costs	686,096
9. Unrestricted Recovery Under or Over	382,073
10. Unrestricted Net Cost - Unallowed Costs	1,068,169
11. Unrestricted Rate	25.39%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0493 COLUMBUS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	229,566
2. Restricted Direct + Unallowed Costs	13,413,922
3. Restricted Indirect - Unallowed Costs	756,585
4. Restricted Recovery Under or Over	24,496
5. Restricted Net Cost - Unallowed Costs	781,081
6. Restricted Rate	5.82%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	11,806,221
8. Unrestricted Indirect - Unallowed Costs	2,364,286
9. Unrestricted Recovery Under or Over	568,691
10. Unrestricted Net Cost - Unallowed Costs	2,932,977
11. Unrestricted Rate	24.84%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0494 SYRACUSE

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	148,958
2. Restricted Direct + Unallowed Costs	8,148,298
3. Restricted Indirect - Unallowed Costs	394,384
4. Restricted Recovery Under or Over	58,065
5. Restricted Net Cost - Unallowed Costs	452,449
6. Restricted Rate	5.55%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	6,765,947
8. Unrestricted Indirect - Unallowed Costs	1,776,735
9. Unrestricted Recovery Under or Over	437,595
10. Unrestricted Net Cost - Unallowed Costs	2,214,330
11. Unrestricted Rate	32.73%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0495 FT LARNED

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	281,478
2. Restricted Direct + Unallowed Costs	13,173,113
3. Restricted Indirect - Unallowed Costs	844,717
4. Restricted Recovery Under or Over	295,483
5. Restricted Net Cost - Unallowed Costs	1,140,200
6. Restricted Rate	8.66%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	10,692,549
8. Unrestricted Indirect - Unallowed Costs	3,325,281
9. Unrestricted Recovery Under or Over	714,322
10. Unrestricted Net Cost - Unallowed Costs	4,039,603
11. Unrestricted Rate	37.78%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0496 PAWNEE HEIGHTS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	54,250
2. Restricted Direct + Unallowed Costs	2,152,982
3. Restricted Indirect - Unallowed Costs	168,119
4. Restricted Recovery Under or Over	-2,278
5. Restricted Net Cost - Unallowed Costs	165,841
6. Restricted Rate	7.70%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	1,997,344
8. Unrestricted Indirect - Unallowed Costs	323,757
9. Unrestricted Recovery Under or Over	-74,327
10. Unrestricted Net Cost - Unallowed Costs	249,430
11. Unrestricted Rate	12.49%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0497 LAWRENCE

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	911,267
2. Restricted Direct + Unallowed Costs	133,455,770
3. Restricted Indirect - Unallowed Costs	6,019,948
4. Restricted Recovery Under or Over	-64,019
5. Restricted Net Cost - Unallowed Costs	5,955,929
6. Restricted Rate	4.46%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	120,059,334
8. Unrestricted Indirect - Unallowed Costs	19,416,384
9. Unrestricted Recovery Under or Over	-1,002,008
10. Unrestricted Net Cost - Unallowed Costs	18,414,376
11. Unrestricted Rate	15.34%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0498 VALLEY HEIGHTS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	146,928
2. Restricted Direct + Unallowed Costs	6,310,097
3. Restricted Indirect - Unallowed Costs	313,064
4. Restricted Recovery Under or Over	107,857
5. Restricted Net Cost - Unallowed Costs	420,921
6. Restricted Rate	6.67%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	5,041,951
8. Unrestricted Indirect - Unallowed Costs	1,581,210
9. Unrestricted Recovery Under or Over	530,441
10. Unrestricted Net Cost - Unallowed Costs	2,111,651
11. Unrestricted Rate	41.88%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0499 GALENA

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	159,753
2. Restricted Direct + Unallowed Costs	11,240,924
3. Restricted Indirect - Unallowed Costs	313,898
4. Restricted Recovery Under or Over	-79,643
5. Restricted Net Cost - Unallowed Costs	234,255
6. Restricted Rate	2.08%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	9,944,092
8. Unrestricted Indirect - Unallowed Costs	1,610,730
9. Unrestricted Recovery Under or Over	-60,727
10. Unrestricted Net Cost - Unallowed Costs	1,550,003
11. Unrestricted Rate	15.59%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0500 KANSAS CITY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	734,665
2. Restricted Direct + Unallowed Costs	340,011,593
3. Restricted Indirect - Unallowed Costs	15,410,830
4. Restricted Recovery Under or Over	2,632,706
5. Restricted Net Cost - Unallowed Costs	18,043,536
6. Restricted Rate	5.31%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	298,223,728
8. Unrestricted Indirect - Unallowed Costs	57,198,695
9. Unrestricted Recovery Under or Over	9,344,843
10. Unrestricted Net Cost - Unallowed Costs	66,543,538
11. Unrestricted Rate	22.31%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0501 TOPEKA PUBLIC SCHOOLS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	1,994,954
2. Restricted Direct + Unallowed Costs	191,780,867
3. Restricted Indirect - Unallowed Costs	10,324,006
4. Restricted Recovery Under or Over	1,836,831
5. Restricted Net Cost - Unallowed Costs	12,160,837
6. Restricted Rate	6.34%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	176,697,503
8. Unrestricted Indirect - Unallowed Costs	25,407,370
9. Unrestricted Recovery Under or Over	3,266,132
10. Unrestricted Net Cost - Unallowed Costs	28,673,502
11. Unrestricted Rate	16.23%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0502 LEWIS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	65,182
2. Restricted Direct + Unallowed Costs	1,896,718
3. Restricted Indirect - Unallowed Costs	137,157
4. Restricted Recovery Under or Over	32,998
5. Restricted Net Cost - Unallowed Costs	170,155
6. Restricted Rate	8.97%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	1,745,456
8. Unrestricted Indirect - Unallowed Costs	288,419
9. Unrestricted Recovery Under or Over	11,526
10. Unrestricted Net Cost - Unallowed Costs	299,945
11. Unrestricted Rate	17.18%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0503 PARSONS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	433,296
2. Restricted Direct + Unallowed Costs	18,363,816
3. Restricted Indirect - Unallowed Costs	1,190,255
4. Restricted Recovery Under or Over	297,343
5. Restricted Net Cost - Unallowed Costs	1,487,598
6. Restricted Rate	8.10%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	16,459,214
8. Unrestricted Indirect - Unallowed Costs	3,094,857
9. Unrestricted Recovery Under or Over	241,245
10. Unrestricted Net Cost - Unallowed Costs	3,336,102
11. Unrestricted Rate	20.27%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0504 OSWEGO

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	136,211
2. Restricted Direct + Unallowed Costs	7,590,092
3. Restricted Indirect - Unallowed Costs	210,012
4. Restricted Recovery Under or Over	-58,001
5. Restricted Net Cost - Unallowed Costs	152,011
6. Restricted Rate	2.00%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	6,795,203
8. Unrestricted Indirect - Unallowed Costs	1,004,901
9. Unrestricted Recovery Under or Over	45,893
10. Unrestricted Net Cost - Unallowed Costs	1,050,794
11. Unrestricted Rate	15.46%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0505 CHETOPA-ST. PAUL

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	136,646
2. Restricted Direct + Unallowed Costs	5,978,350
3. Restricted Indirect - Unallowed Costs	297,672
4. Restricted Recovery Under or Over	61,484
5. Restricted Net Cost - Unallowed Costs	359,156
6. Restricted Rate	6.01%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	5,159,437
8. Unrestricted Indirect - Unallowed Costs	1,116,585
9. Unrestricted Recovery Under or Over	273,620
10. Unrestricted Net Cost - Unallowed Costs	1,390,205
11. Unrestricted Rate	26.94%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0506 LABETTE COUNTY

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	353,313
2. Restricted Direct + Unallowed Costs	20,113,162
3. Restricted Indirect - Unallowed Costs	433,099
4. Restricted Recovery Under or Over	-283,618
5. Restricted Net Cost - Unallowed Costs	149,481
6. Restricted Rate	0.74%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	17,691,789
8. Unrestricted Indirect - Unallowed Costs	2,854,472
9. Unrestricted Recovery Under or Over	-295,995
10. Unrestricted Net Cost - Unallowed Costs	2,558,477
11. Unrestricted Rate	14.46%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0507 SATANTA

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	66,412
2. Restricted Direct + Unallowed Costs	4,286,343
3. Restricted Indirect - Unallowed Costs	367,041
4. Restricted Recovery Under or Over	78,753
5. Restricted Net Cost - Unallowed Costs	445,794
6. Restricted Rate	10.40%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	3,623,060
8. Unrestricted Indirect - Unallowed Costs	1,030,324
9. Unrestricted Recovery Under or Over	267,772
10. Unrestricted Net Cost - Unallowed Costs	1,298,096
11. Unrestricted Rate	35.83%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0508 BAXTER SPRINGS

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	162,203
2. Restricted Direct + Unallowed Costs	12,647,469
3. Restricted Indirect - Unallowed Costs	643,912
4. Restricted Recovery Under or Over	98,857
5. Restricted Net Cost - Unallowed Costs	742,769
6. Restricted Rate	5.87%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	11,249,196
8. Unrestricted Indirect - Unallowed Costs	2,042,185
9. Unrestricted Recovery Under or Over	60,135
10. Unrestricted Net Cost - Unallowed Costs	2,102,320
11. Unrestricted Rate	18.69%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0509 SOUTH HAVEN

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	72,444
2. Restricted Direct + Unallowed Costs	3,783,430
3. Restricted Indirect - Unallowed Costs	84,396
4. Restricted Recovery Under or Over	-27,991
5. Restricted Net Cost - Unallowed Costs	56,405
6. Restricted Rate	1.49%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	3,408,212
8. Unrestricted Indirect - Unallowed Costs	459,614
9. Unrestricted Recovery Under or Over	-78,827
10. Unrestricted Net Cost - Unallowed Costs	380,787
11. Unrestricted Rate	11.17%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0511 ATTICA

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	58,807
2. Restricted Direct + Unallowed Costs	2,886,870
3. Restricted Indirect - Unallowed Costs	184,935
4. Restricted Recovery Under or Over	91,957
5. Restricted Net Cost - Unallowed Costs	276,892
6. Restricted Rate	9.59%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	2,626,540
8. Unrestricted Indirect - Unallowed Costs	445,265
9. Unrestricted Recovery Under or Over	93,408
10. Unrestricted Net Cost - Unallowed Costs	538,673
11. Unrestricted Rate	20.51%
(Line 10 ÷ Line 7) × 100	

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INDIRECT COST RATES



Title & Food Service Programs

D0512 SHAWNEE MISSION PUB SCH

2026-2027 RATES

Calculated using 2024-2025 actual costs.

1. Unallowed Costs	919,526
2. Restricted Direct + Unallowed Costs	359,035,050
3. Restricted Indirect - Unallowed Costs	13,086,236
4. Restricted Recovery Under or Over	-2,126,847
5. Restricted Net Cost - Unallowed Costs	10,959,389
6. Restricted Rate	3.05%
(Line 5 ÷ Line 2) × 100	
7. Unrestricted Direct + Unallowed Costs	319,652,901
8. Unrestricted Indirect - Unallowed Costs	52,468,385
9. Unrestricted Recovery Under or Over	6,939,463
10. Unrestricted Net Cost - Unallowed Costs	59,407,848
11. Unrestricted Rate	18.59%
(Line 10 ÷ Line 7) × 100	

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