

**Kentucky Department of Education
Indirect Cost Report for FY 2011 - 2012
Todd County School District
Based on FYE 2009 - 2010**

Munis Code	Program Name	Expenditure			
		Total	Direct and Unallowed	Indirect	Excluded
1000	Instruction	7,829,081.00	5,729,899.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	2,016,339.00
0700	Property	0.00	0.00	0.00	82,843.00
2100	Student Support Services	785,801.00	580,498.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	192,527.00
0700	Property	0.00	0.00	0.00	12,776.00
2200	Instruction Support Services	625,351.00	425,548.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	153,749.00
0700	Property	0.00	0.00	0.00	46,054.00
2300	District Administration	720,190.00	548,892.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	74,051.00
0342	Auditing Services	0.00	0.00	19,150.00	0.00
0344	Financial Services	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	78,097.00
2400	School Admin Support	1,451,137.00	1,125,303.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	304,895.00
0700	Property	0.00	0.00	0.00	20,939.00
2500	Business Support	396,681.00	0.00	331,689.00	0.00
0280	On-Behalf	0.00	0.00	0.00	51,290.00
0700	Property	0.00	0.00	0.00	13,702.00
2600	Plant Operations and Maintenance	1,485,337.00	0.00	1,398,068.00	0.00
0280	On-Behalf	0.00	0.00	0.00	86,560.00
0700	Property	0.00	0.00	0.00	709.00
2700	Student Transportation	1,390,697.00	1,150,065.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	160,346.00
0700	Property	0.00	0.00	0.00	80,286.00

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3200	Day Care Operations	0.00	0.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	0.00
3300	Community Service Operations	21,828.00	18,744.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	1,550.00
0700	Property	0.00	0.00	0.00	1,534.00
3400	Adult Education Operations	0.00	0.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	0.00
3900	Other Non-Instructional Services	0.00	0.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	0.00
4XXX	Facilities	6,575.00	0.00	0.00	6,575.00
5XXX	Fund Transfers/Debt Service	340,385.00	0.00	0.00	340,385.00
Totals Fund 1 :		15,053,063.00	9,578,949.00	1,748,907.00	3,725,207.00
Fund 2					
1000	Instruction	3,543,632.00	2,978,106.00	0.00	0.00
0700	Property	0.00	0.00	0.00	565,526.00
2100	Student Support Services	93,493.00	92,042.00	0.00	0.00
0700	Property	0.00	0.00	0.00	1,451.00
2200	Instruction Support Services	831,575.00	766,954.00	0.00	0.00
0700	Property	0.00	0.00	0.00	64,621.00
2300	District Admin Support	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	0.00
2400	School Admin Support	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	0.00
2500	Business Support	40,710.00	0.00	40,710.00	0.00
0700	Property	0.00	0.00	0.00	0.00

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2600	Plant Operations and Maintenance	1,310.00	0.00	1,310.00	0.00
0700	Property	0.00	0.00	0.00	0.00
2700	Student Transportation	236,562.00	236,562.00	0.00	0.00
0700	Property	0.00	0.00	0.00	0.00
3200	Day Care Operations	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	0.00
3300	Community Service Operations	209,616.00	200,344.00	0.00	0.00
0700	Property	0.00	0.00	0.00	9,272.00
3400	Adult Education Operations	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	0.00
3900	Other Non-Instructional Services	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	0.00
4XXX	Facilities	0.00	0.00	0.00	0.00
5XXX	Fund Transfers/Debt Service	0.00	0.00	0.00	0.00
Totals Fund 2 :		4,956,898.00	4,274,008.00	42,020.00	640,870.00
Fund 51					
	Total Fund 51 Expenditures	1,267,634.00	328,808.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	90,114.00
0700	Property	0.00	0.00	0.00	4,996.00
4500	Federal Reimbursement	0.00	0.00	0.00	777,798.00
4900	Federal Reimbursement	0.00	0.00	0.00	65,918.00

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5XXX	Fund Transfers/Debt Service	0.00	0.00	0.00	0.00
Totals Fund 51:		1,267,634.00	328,808.00	0.00	938,826.00
Grand Total from Fund 1, Fund 2, Fund 51 Calculations:		21,277,595.00	14,181,765.00	1,790,927.00	5,304,903.00

Indirect Cost Rate calculator for FY 2011 - 2012

Non Restricted Indirect Cost Rate: $(1,790,927.00 * 90\%) / 14,181,765.00 = 11.37\%$

Restricted Indirect Cost Rate: $(372,399.00 * 90\%) / 15,600,293.00 = 2.15\%$ **

** Non Restricted Indirect 1,790,927.00 Less Plant Operations and Maintenance & Admin 1,418,528.00

Non Restricted Direct 14,181,765.00 Plus Plant Operations and Maintenance & Admin 1,418,528.00