

Kentucky Department of Education
Indirect Cost Report used for FY 2015 - 2016
Dayton Independent School District
Based on FYE 2013 - 2014

See page 4 for rates

Munis Code	Program Name	Expenditure			
		Total	Direct and Unallowed	Indirect	Excluded

Fund 1					
1000	Instruction	4,238,360.00	3,271,157.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	921,546.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	45,657.00
2100	Student Support Services	473,410.00	362,163.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	108,783.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	2,464.00
2200	Instruction Support Services	250,525.00	191,691.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	58,834.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	0.00
2300	District Administration	442,685.00	382,850.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	48,035.00
0342	Auditing Services	0.00	0.00	11,800.00	0.00
0344	Financial Services	0.00	0.00	0.00	0.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	0.00
2400	School Admin Support	482,060.00	386,388.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	95,672.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	0.00
2500	Business Support	300,032.00	0.00	190,707.00	0.00
0280	On-Behalf	0.00	0.00	0.00	26,084.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	50,174.00
0700	Property	0.00	0.00	0.00	33,067.00

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2600	Plant Operations and Maintenance	688,874.00	0.00	649,602.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	37,320.00
	0700 Property	0.00	0.00	0.00	1,952.00
2700	Student Transportation	138,136.00	129,752.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	8,384.00
	0700 Property	0.00	0.00	0.00	0.00
2900	Other Support Services	0.00	0.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
3100	Food Service Operations	260.00	260.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
3200	Day Care Operations	0.00	0.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
3300	Community Service Operations	15,603.00	9,571.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	6,032.00
	0700 Property	0.00	0.00	0.00	0.00
3400	Adult Education Operations	0.00	0.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
3900	Other Non-Instructional Services	0.00	0.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
4XXX	Facilities	1,857.00	0.00	0.00	1,857.00
5XXX	Fund Transfers/Debt Service	57,502.00	0.00	0.00	57,502.00
Totals Fund 1 :		7,089,304.00	4,733,832.00	852,109.00	1,503,363.00

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1000	Instruction	744,875.00	653,172.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	91,703.00
2100	Student Support Services	270,141.00	267,487.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	2,654.00
2200	Instruction Support Services	236,702.00	236,702.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
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	89,432.00	89,432.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
2500	Business Support	31,766.00	0.00	25,834.00	0.00
	0700 Property	0.00	0.00	0.00	5,932.00
2600	Plant Operations and Maintenance	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
2700	Student Transportation	13,161.00	13,161.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
2900	Other Support Services	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
3100	Food Service Operations	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
3200	Day Care Operations	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
3300	Community Service Operations	119,657.00	119,657.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
3400	Adult Education Operations	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00

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3900	Other Non-Instructional Services	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	0.00
4XXX	Facilities	0.00	0.00	0.00	0.00
5XXX	Fund Transfers/Debt Service	2,495.00	0.00	0.00	2,495.00
Totals Fund 2 :		1,508,229.00	1,379,611.00	25,834.00	102,784.00

Fund 51					
	Total Fund 51 Expenditures	736,237.00	-27,076.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	34,527.00
0700	Property	0.00	0.00	0.00	30,073.00
4500	Federal Reimbursement	0.00	0.00	0.00	629,112.00
4900	Federal Reimbursement	0.00	0.00	0.00	37,048.00
5XXX	Fund Transfers/Debt Service	0.00	0.00	0.00	32,553.00
Totals Fund 51:		736,237.00	-27,076.00	0.00	763,313.00
Grand Total From Fund 1, Fund 2, Fund 51 Calculations:		9,333,770.00	6,086,367.00	877,943.00	2,369,460.00
District Adjustments:		0.00	0.00	0.00	0.00
Grand Total After Adjustments:		9,333,770.00	6,086,367.00	877,943.00	2,369,460.00
District Adjustment Pertaining to Function 2300 & 2600:				0.00	

Indirect Cost Rate calculator for FY 2015 - 2016

Non Restricted Indirect Cost Rate: $(877,943.00 * 90\%) / 6,086,367.00 = 12.98\%$

Restricted Indirect Cost Rate: $(216,541.00 * 90\%) / 6,747,769.00 = 2.89\% **$

** Non Restricted Indirect 877,943.00 Less Plant Operations and Maintenance & Admin 661,402.00

Non Restricted Direct 6,086,367.00 Plus Plant Operations and Maintenance & Admin 661,402.00

proposed
fy16
Indirect Cost
rate
(food service)