

**Kentucky Department of Education
Indirect Cost Report used for FY 2018 - 2019
Breathitt County School District
Based on FYE 2016 - 2017**

Munis Code	Program Name	Expenditure			
		Total	Direct and Unallowed	Indirect	Excluded

Fund 1

1000	Instruction	8,663,698.00	6,091,889.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	2,571,809.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	0.00
2100	Student Support Services	900,708.00	700,307.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	200,401.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	0.00
2200	Instruction Support Services	570,493.00	436,893.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	133,600.00
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	780,543.00	663,843.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	100,200.00
0342	Auditing Services	0.00	0.00	16,500.00	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	1,110,248.00	876,447.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	233,801.00
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	304,536.00	0.00	235,481.00	0.00
0280	On-Behalf	0.00	0.00	0.00	0.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	69,055.00
0700	Property	0.00	0.00	0.00	0.00



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2600	Plant Operations and Maintenance	1,610,506.00	0.00	1,577,106.00	0.00
0280	On-Behalf	0.00	0.00	0.00	33,400.00
0700	Property	0.00	0.00	0.00	0.00
2700	Student Transportation	1,610,666.00	1,279,421.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	33,400.00
0700	Property	0.00	0.00	0.00	297,845.00
2900	Other Support Services	0.00	0.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	0.00
3100	Food Service Operations	0.00	0.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	0.00
3200	Day Care Operations	0.00	0.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	0.00
3300	Community Service Operations	0.00	0.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	0.00
3400	Adult Education Operations	0.00	0.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	0.00
3900	Other Non-Instructional Services	0.00	0.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	0.00
4XXX	Facilities	0.00	0.00	0.00	0.00
5XXX	Fund Transfers/Debt Service	620,229.00	0.00	0.00	620,229.00
Totals Fund 1 :		16,171,627.00	10,048,800.00	1,829,087.00	4,293,740.00



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1000	Instruction	2,928,568.00	2,910,573.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	17,995.00
2100	Student Support Services	83,547.00	83,547.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
2200	Instruction Support Services	991,600.00	991,600.00	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	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
2500	Business Support	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
2600	Plant Operations and Maintenance	45,320.00	0.00	45,320.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
2700	Student Transportation	73,862.00	73,862.00	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	296,167.00	296,167.00	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	53,664.00	0.00	0.00	53,664.00
Totals Fund 2 :		4,472,728.00	4,355,749.00	45,320.00	71,659.00
Fund 51					
	Total Fund 51 Expenditures	1,604,985.00	-6,475.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	33,400.00
0700	Property	0.00	0.00	0.00	6,250.00
4500	Federal Reimbursement	0.00	0.00	0.00	1,405,929.00
4900	Federal Reimbursement	0.00	0.00	0.00	90,692.00
5XXX	Fund Transfers/Debt Service	0.00	0.00	0.00	75,189.00
Totals Fund 51:		1,604,985.00	-6,475.00	0.00	1,611,460.00
Grand Total From Fund 1, Fund 2, Fund 51 Calculations:		22,249,340.00	14,398,074.00	1,874,407.00	5,976,859.00
District Adjustments:		0.00	-647,830.00	647,830.00	0.00
Grand Total After Adjustments:		22,249,340.00	15,045,904.00	1,226,577.00	5,976,859.00
District Adjustment Pertaining to Function 2300 & 2600:				647,830.00	

Indirect Cost Rate calculator for FY 2018 - 2019

Non Restricted Indirect Cost Rate: $(1,226,577.00 * 90\%) / 15,045,904.00 = 7.34\%$

Restricted Indirect Cost Rate: $(235,481.00 * 90\%) / 16,037,000.00 = 1.32\%$ **

** Non Restricted Indirect 1,226,577.00 Less Plant Operations and Maintenance & Admin 991,096.00

Non Restricted Direct 15,045,904.00 Plus Plant Operations and Maintenance & Admin 991,096.00