



Bullitt County Public Schools

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MEMO

TO: Keith Davis, Superintendent

FROM: Lisa Lewis, Director of Finance *Lewis*

DATE: May 2, 2018

RE: Indirect Cost Rate

Enclosed is the 2018-19 District Indirect Cost Rate for Bullitt County Board of Education. Indirect costs are expenditures in support of a program that are not directly identifiable to that program. KDE calculates the allowable percentage that may be applied to grants so that districts may be reimbursed for a portion of the support expenses incurred.

The non-restricted rate applies to the School Food Service program. The restricted rate may be applied to other grants, such as Title I, that exclude expenses for district administrative support. Each local board of education must approve to recover indirect costs. During a recent KDE audit by the USDE, it was noted that the indirect cost rates should be applied for the same measurement period as the calculation thus the calculation is based on FY 17 detail. Effective July 1, 2018, the new indirect cost rates will be applied. The rates are as follows:

Non Restricted Indirect Cost Rate	11.34%
Restricted Indirect Cost Rate	1.50%

I ask that indirect costs rates as provided by KDE be approved.

*OK for May
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Blythe*

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

Munis Code	Program Name	Expenditure			
		Total	Direct and Unallowed	Indirect	Excluded
Fund 1					
1000	Instruction	66,754,949.00	50,658,158.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	15,043,097.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	1,053,694.00
2100	Student Support Services	3,929,259.00	3,037,196.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	878,070.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	13,993.00
2200	Instruction Support Services	6,519,567.00	4,209,207.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	1,121,497.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	1,188,863.00
2300	District Administration	2,017,880.00	1,918,398.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	68,212.00
	0342 Auditing Services	0.00	0.00	29,200.00	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	2,070.00
2400	School Admin Support	7,385,632.00	5,937,329.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	1,411,481.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	36,822.00
2500	Business Support	1,664,308.00	0.00	1,236,893.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	215,389.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	176,402.00
	0700 Property	0.00	0.00	0.00	35,624.00



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2600	Plant Operations and Maintenance	9,341,441.00	0.00	8,774,945.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	437,187.00
	0700 Property	0.00	0.00	0.00	129,309.00
2700	Student Transportation	7,050,972.00	5,806,041.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	595,784.00
	0700 Property	0.00	0.00	0.00	649,147.00
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	1,262,817.00	0.00	0.00	1,262,817.00
Totals Fund 1 :		105,926,825.00	71,566,329.00	10,041,038.00	24,319,458.00



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Fund 2

1000	Instruction	7,691,359.00	7,063,887.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	627,472.00
2100	Student Support Services	100,939.00	100,751.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	188.00
2200	Instruction Support Services	1,239,152.00	1,218,610.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	20,542.00
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	511,356.00	505,992.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	5,364.00
2500	Business Support	564,829.00	0.00	289,244.00	0.00
	0700 Property	0.00	0.00	0.00	275,585.00
2600	Plant Operations and Maintenance	121,139.00	0.00	118,532.00	0.00
	0700 Property	0.00	0.00	0.00	2,607.00
2700	Student Transportation	269,549.00	269,549.00	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	737,850.00	735,521.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	2,329.00
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	0.00	0.00	0.00	0.00
Totals Fund 2 :		11,236,173.00	9,894,310.00	407,776.00	934,087.00
Fund 51					
	Total Fund 51 Expenditures	6,566,700.00	1,430,573.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	421,519.00
0700	Property	0.00	0.00	0.00	6,181.00
4500	Federal Reimbursement	0.00	0.00	0.00	4,013,832.00
4900	Federal Reimbursement	0.00	0.00	0.00	411,819.00
5XXX	Fund Transfers/Debt Service	0.00	0.00	0.00	282,776.00
Totals Fund 51:		6,566,700.00	1,430,573.00	0.00	5,136,127.00
Grand Total From Fund 1, Fund 2, Fund 51 Calculations:		123,729,698.00	82,891,212.00	10,448,814.00	30,389,672.00
	District Adjustments:	0.00	0.00	0.00	0.00
Grand Total After Adjustments:		123,729,698.00	82,891,212.00	10,448,814.00	30,389,672.00
District Adjustment Pertaining to Function 2300 & 2600:				0.00	

Indirect Cost Rate calculator for FY 2018 - 2019

Non Restricted Indirect Cost Rate: $(10,448,814.00 * 90\%) / 82,891,212.00 = 11.34\%$

Restricted Indirect Cost Rate: $(1,526,137.00 * 90\%) / 91,813,889.00 = 1.50\%$ **

** Non Restricted Indirect 10,448,814.00 Less Plant Operations and Maintenance & Admin 8,922,677.00

Non Restricted Direct 82,891,212.00 Plus Plant Operations and Maintenance & Admin 8,922,677.00

