

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

Munis Code	Program Name	Expenditure			
		Total	Direct and Unallowed	Indirect	Excluded

Fund 1

1000	Instruction	4,322,123.00	3,284,810.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	993,359.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	43,954.00
2100	Student Support Services	597,773.00	471,048.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	126,725.00
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	376,162.00	287,749.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	88,413.00
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	463,626.00	386,354.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	57,083.00
0342	Auditing Services	0.00	0.00	15,000.00	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	5,189.00
2400	School Admin Support	678,523.00	524,057.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	154,466.00
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	428,328.00	0.00	298,440.00	0.00
0280	On-Behalf	0.00	0.00	0.00	35,409.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	45,891.00
0700	Property	0.00	0.00	0.00	48,588.00



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2600	Plant Operations and Maintenance	735,431.00	0.00	678,624.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	37,378.00
	0700 Property	0.00	0.00	0.00	19,429.00
2700	Student Transportation	116,059.00	84,864.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	5,762.00
	0700 Property	0.00	0.00	0.00	25,433.00
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	4,196.00	4,196.00	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	8,868.00	8,238.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	630.00
	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	125,806.00	0.00	0.00	125,806.00
Totals Fund 1 :		7,856,895.00	5,051,316.00	992,064.00	1,813,515.00



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1000	Instruction	1,498,857.00	1,358,658.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	140,199.00
2100	Student Support Services	67,606.00	67,606.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
2200	Instruction Support Services	71,518.00	71,518.00	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	42,285.00	0.00	34,998.00	0.00
	0700 Property	0.00	0.00	0.00	7,287.00
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	1,175.00	1,175.00	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	126,643.00	126,643.00	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	1,958.00	0.00	0.00	1,958.00
Totals Fund 2 :		1,810,042.00	1,625,600.00	34,998.00	149,444.00

Fund 51

	Total Fund 51 Expenditures	810,824.00	-100,818.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	50,167.00
0700	Property	0.00	0.00	0.00	71,624.00
4500	Federal Reimbursement	0.00	0.00	0.00	706,232.00
4900	Federal Reimbursement	0.00	0.00	0.00	47,654.00
5XXX	Fund Transfers/Debt Service	0.00	0.00	0.00	35,965.00
Totals Fund 51:		810,824.00	-100,818.00	0.00	911,642.00

Grand Total From Fund 1, Fund 2, Fund 51 Calculations:	10,477,761.00	6,576,098.00	1,027,062.00	2,874,601.00
District Adjustments:	0.00	0.00	0.00	0.00
Grand Total After Adjustments:	10,477,761.00	6,576,098.00	1,027,062.00	2,874,601.00
District Adjustment Pertaining to Function 2300 & 2600:			0.00	

Indirect Cost Rate calculator for FY 2018 - 2019

Non Restricted Indirect Cost Rate: $(1,027,062.00 * 90\%) / 6,576,098.00 = 14.06\%$

Restricted Indirect Cost Rate: $(333,438.00 * 90\%) / 7,269,722.00 = 4.13\% **$

** Non Restricted Indirect 1,027,062.00 Less Plant Operations and Maintenance & Admin 693,624.00

Non Restricted Direct 6,576,098.00 Plus Plant Operations and Maintenance & Admin 693,624.00

