

**Kentucky Department of Education
Indirect Cost Report used for FY 2019 - 2020
Breathitt County School District
Based on FYE 2017 - 2018**

Munis Code	Program Name	Expenditure			
		Total	Direct and Unallowed	Indirect	Excluded

Fund 1

1000	Instruction	8,596,440.00	5,564,141.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	3,032,299.00
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	993,234.00	652,713.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	340,521.00
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	743,832.00	491,900.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	251,932.00
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	762,678.00	645,273.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	96,646.00
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	4,259.00
2400	School Admin Support	1,340,815.00	893,178.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	447,637.00
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	339,728.00	0.00	226,683.00	0.00
0280	On-Behalf	0.00	0.00	0.00	36,320.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	76,725.00
0700	Property	0.00	0.00	0.00	0.00



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2600	Plant Operations and Maintenance	1,708,900.00	0.00	1,497,753.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	91,760.00
	0700 Property	0.00	0.00	0.00	119,387.00
2700	Student Transportation	1,490,477.00	1,326,420.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	164,057.00
	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	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
4000	Facilities	0.00	0.00	0.00	658,708.00
5000	Fund Transfers/Debt Service	658,708.00	0.00	0.00	5,320,251.00
Totals Fund 1 :		16,634,812.00	9,573,625.00	1,740,936.00	



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Fund 2					
1000	Instruction	2,689,109.00	2,680,893.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	8,216.00
2100	Student Support Services	79,249.00	79,249.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
2200	Instruction Support Services	956,747.00	956,747.00	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	72,600.00	0.00	72,600.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
2700	Student Transportation	106,895.00	106,895.00	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	292,260.00	292,260.00	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	34,238.00	0.00	0.00	34,238.00
Totals Fund 2 :		4,231,098.00	4,116,044.00	72,600.00	42,454.00

Fund 51

	Total Fund 51 Expenditures	1,702,585.00	74,602.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	116,900.00
0700	Property	0.00	0.00	0.00	25,521.00
4500	Federal Reimbursement	0.00	0.00	0.00	1,356,853.00
4900	Federal Reimbursement	0.00	0.00	0.00	82,478.00
5XXX	Fund Transfers/Debt Service	0.00	0.00	0.00	46,231.00
Totals Fund 51:		1,702,585.00	74,602.00	0.00	1,627,983.00
Grand Total From Fund 1, Fund 2, Fund 51 Calculations:		22,568,495.00	13,764,271.00	1,813,536.00	6,990,688.00
District Adjustments:		0.00	-562,181.00	562,181.00	0.00
Grand Total After Adjustments:		22,568,495.00	14,326,452.00	1,251,355.00	6,990,688.00
District Adjustment Pertaining to Function 2300 & 2600:				562,181.00	

Indirect Cost Rate calculator for FY 2019 - 2020

Non Restricted Indirect Cost Rate: $(1,251,355.00 * 90\%) / 14,326,452.00 = 7.86\%$

Restricted Indirect Cost Rate: $(226,683.00 * 90\%) / 15,351,124.00 = 1.33\%$ **

** Non Restricted Indirect 1,251,355.00 Less Plant Operations and Maintenance & Admin 1,024,672.00

Non Restricted Direct 14,326,452.00 Plus Plant Operations and Maintenance & Admin 1,024,672.00

