



## Bullitt County Public Schools

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### MEMO

TO: Jesse Bacon, Superintendent *JB*  
FROM: Lisa Lewis, Director of Finance *Lewis*  
DATE: May 2, 2018  
RE: Indirect Cost Rate

Enclosed is the 2019-20 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 18 detail. Effective July 1, 2019, the new indirect cost rates will be applied. The rates are as follows:

Non Restricted Indirect Cost Rate	9.94%
Restricted Indirect Cost Rate	1.53%

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

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

Munis Code	Program Name	Expenditure			
		Total	Direct and Unallowed	Indirect	Excluded
<b>Fund 1</b>					
<b>1000</b>	Instruction	75,324,062.00	51,207,906.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	23,534,401.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	581,755.00
<b>2100</b>	Student Support Services	4,481,005.00	3,164,376.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	1,300,934.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	15,695.00
<b>2200</b>	Instruction Support Services	7,537,790.00	5,107,477.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	1,684,424.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	745,889.00
<b>2300</b>	District Administration	3,221,147.00	1,817,720.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	122,683.00
	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	1,251,544.00
<b>2400</b>	School Admin Support	8,071,200.00	6,023,343.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	1,995,006.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	52,851.00
<b>2500</b>	Business Support	1,898,107.00	0.00	1,409,570.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	247,032.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	164,360.00
	0700 Property	0.00	0.00	0.00	77,145.00



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<b>2600</b>	Plant Operations and Maintenance	8,207,846.00	0.00	7,700,958.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	461,699.00
	0700 Property	0.00	0.00	0.00	45,189.00
<b>2700</b>	Student Transportation	7,258,833.00	5,951,350.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	622,579.00
	0700 Property	0.00	0.00	0.00	684,904.00
<b>2900</b>	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
<b>3100</b>	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
<b>3200</b>	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
<b>3300</b>	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
<b>3400</b>	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
<b>3900</b>	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
<b>4XXX</b>	Facilities	0.00	0.00	0.00	0.00
<b>5XXX</b>	Fund Transfers/Debt Service	568,364.00	0.00	0.00	568,364.00
<b>Totals Fund 1 :</b>		<b>116,568,354.00</b>	<b>73,272,172.00</b>	<b>9,139,728.00</b>	<b>34,156,454.00</b>



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**Fund 2**

<b>1000</b>	Instruction	7,407,394.00	6,859,056.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	548,338.00
<b>2100</b>	Student Support Services	130,212.00	130,212.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
<b>2200</b>	Instruction Support Services	1,151,543.00	1,121,352.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	30,191.00
<b>2300</b>	District Admin Support	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
<b>2400</b>	School Admin Support	452,230.00	452,230.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
<b>2500</b>	Business Support	481,968.00	0.00	172,961.00	0.00
	0700 Property	0.00	0.00	0.00	309,007.00
<b>2600</b>	Plant Operations and Maintenance	88,460.00	0.00	83,610.00	0.00
	0700 Property	0.00	0.00	0.00	4,850.00
<b>2700</b>	Student Transportation	269,509.00	269,509.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
<b>2900</b>	Other Support Services	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
<b>3100</b>	Food Service Operations	996.00	996.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
<b>3200</b>	Day Care Operations	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
<b>3300</b>	Community Service Operations	741,036.00	735,110.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	5,926.00
<b>3400</b>	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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Munis Code	Program Name	Expenditure			
		Total	Direct and Unallowed	Indirect	Excluded
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
<b>Totals Fund 2 :</b>		<b>10,723,348.00</b>	<b>9,568,465.00</b>	<b>256,571.00</b>	<b>898,312.00</b>

**Fund 51**

	Total Fund 51 Expenditures	7,041,716.00	2,204,573.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	427,593.00
0700	Property	0.00	0.00	0.00	32,813.00
4500	Federal Reimbursement	0.00	0.00	0.00	3,668,511.00
4900	Federal Reimbursement	0.00	0.00	0.00	428,938.00
5XXX	Fund Transfers/Debt Service	0.00	0.00	0.00	279,288.00
<b>Totals Fund 51:</b>		<b>7,041,716.00</b>	<b>2,204,573.00</b>	<b>0.00</b>	<b>4,837,143.00</b>
<b>Grand Total From Fund 1, Fund 2, Fund 51 Calculations:</b>		<b>134,333,418.00</b>	<b>85,045,210.00</b>	<b>9,396,299.00</b>	<b>39,891,909.00</b>
	District Adjustments:	0.00	0.00	0.00	0.00
<b>Grand Total After Adjustments:</b>		<b>134,333,418.00</b>	<b>85,045,210.00</b>	<b>9,396,299.00</b>	<b>39,891,909.00</b>
<b>District Adjustment Pertaining to Function 2300 &amp; 2600:</b>				0.00	

Indirect Cost Rate calculator for FY 2019 - 2020

**Non Restricted Indirect Cost Rate: (9,396,299.00 \* 90%) / 85,045,210.00 = 9.94%**

**Restricted Indirect Cost Rate: (1,582,531.00 \* 90%) / 92,858,978.00 = 1.53% \*\***

\*\* Non Restricted Indirect 9,396,299.00 Less Plant Operations and Maintenance & Admin 7,813,768.00

Non Restricted Direct 85,045,210.00 Plus Plant Operations and Maintenance & Admin 7,813,768.00

