Kentucky Department of Education
Indirect Cost Report used for FY 2020 - 2021
Breathitt County School District
Based on FYE 2018 - 2019

Munis Code	Program Name	Expenditure			
		Total	Direct and Unallowed	Indirect	Excluded
Fund 1					
1000	Instruction	8,119,993.00	5,314,157.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	2,806,516.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	-680.00
2100	Student Support Services	1,023,308.00	674,241.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	349,067.00
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	808,075.00	560,679.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	247,396.00
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	758,964.00	651,008.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	89,706.00
0342	Auditing Services	0.00	0.00	18,250.00	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	1,182,815.00	789,407.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	393,408.00
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	413,598.00	0.00	280,202.00	0.00
0280	On-Behalf	0.00	0.00	0.00	36,205.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	97,191.00
0700	Property	0.00	0.00	0.00	0.00

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2600	Plant Operations and Maintenance	2,015,161.00	0.00	1,707,607.00	0.00
0280	On-Behalf	0.00	0.00	0.00	115,263.00
0700	Property	0.00	0.00	0.00	192,291.00
2700	Student Transportation	1,565,026.00	1,317,772.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	151,893.00
0700	Property	0.00	0.00	0.00	95,361.00
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	692,593.00	0.00	0.00	692,593.00
	Totals Fund 1 :	**16,579,533.00**	**9,307,264.00**	**2,006,059.00**	**5,266,210.00**

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Fund 2						
1000		Instruction	3,540,734.00	3,535,251.00	0.00	0.00
	0700	Property	0.00	0.00	0.00	5,483.00
2100		Student Support Services	47,445.00	47,445.00	0.00	0.00
	0700	Property	0.00	0.00	0.00	0.00
2200		Instruction Support Services	1,053,101.00	1,000,664.00	0.00	0.00
	0700	Property	0.00	0.00	0.00	52,437.00
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	114,462.00	0.00	105,378.00	0.00
	0700	Property	0.00	0.00	0.00	9,084.00
2700		Student Transportation	106,420.00	106,420.00	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	274,219.00	274,219.00	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	10,564.00	0.00	0.00	10,564.00
	Totals Fund 2 :	**5,146,945.00**	**4,963,999.00**	**105,378.00**	**77,568.00**
Fund 51					
	Total Fund 51 Expenditures	1,748,808.00	79,291.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	109,642.00
0700	Property	0.00	0.00	0.00	0.00
4500	Federal Reimbursement	0.00	0.00	0.00	1,436,781.00
4900	Federal Reimbursement	0.00	0.00	0.00	79,718.00
5XXX	Fund Transfers/Debt Service	0.00	0.00	0.00	43,376.00
	Totals Fund 51:	**1,748,808.00**	**79,291.00**	**0.00**	**1,669,517.00**
Grand Total From Fund 1, Fund 2, Fund 51 Calculations:		**23,475,286.00**	**14,350,554.00**	**2,111,437.00**	**7,013,295.00**
	District Adjustments:	0.00	-440,090.18	440,090.18	0.00
	Grand Total After Adjustments:	**23,475,286.00**	**14,790,644.18**	**1,671,346.82**	**7,013,295.00**
District Adjustment Pertaining to Function 2300 & 2600:				440,090.18	

Indirect Cost Rate calculator for FY 2020 - 2021

Non Restricted Indirect Cost Rate: (1,671,346.82 * 90%) / 14,790,644.18 = 10.17%

Restricted Indirect Cost Rate: (280,202.00 * 90%) / 16,181,789.00 = 1.56% **

** Non Restricted Indirect 1,671,346.82 Less Plant Operations and Maintenance & Admin 1,391,144.82

Non Restricted Direct 14,790,644.18 Plus Plant Operations and Maintenance & Admin 1,391,144.82