



Bullitt County Public Schools

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TO: Jesse Bacon, Superintendent

FROM: Lisa Lewis, Director of Finance *Lewis*

DATE: May 12, 2021

RE: Indirect Cost Rate

Enclosed is the 2021-22 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, ESSER, and GEER grant funding. 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 20 detail. Effective July 1, 2021, the new indirect cost rates will be applied. The rates are as follows:

Non Restricted Indirect Cost Rate	10.39%
Restricted Indirect Cost Rate	1.57%

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

**Kentucky Department of Education
Indirect Cost Report used for FY 2021 - 2022
Bullitt County School District
Based on FYE 2019 - 2020**

Munis Code	Program Name	Expenditure			
		Total	Direct and Unallowed	Indirect	Excluded

Fund 1

1000	Instruction	77,444,466.00	52,803,969.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	24,299,367.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	341,130.00
2100	Student Support Services	5,211,885.00	3,712,164.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	1,481,451.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	18,270.00
2200	Instruction Support Services	9,075,814.00	5,465,697.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	1,828,136.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	1,781,981.00
2300	District Administration	2,099,436.00	1,975,830.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	92,330.00
	0342 Auditing Services	0.00	0.00	30,500.00	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	776.00
2400	School Admin Support	8,731,566.00	6,425,833.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	2,246,325.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	59,408.00
2500	Business Support	2,143,984.00	0.00	1,433,869.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	325,189.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	200,157.00
	0700 Property	0.00	0.00	0.00	184,769.00



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2600	Plant Operations and Maintenance	8,971,455.00	0.00	8,352,589.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	493,442.00
	0700 Property	0.00	0.00	0.00	125,424.00
2700	Student Transportation	7,345,580.00	5,988,029.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	641,053.00
	0700 Property	0.00	0.00	0.00	716,498.00
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	2,525,138.00	0.00	0.00	2,525,138.00
Totals Fund 1 :		123,549,324.00	76,371,522.00	9,816,958.00	37,360,844.00



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Fund 2					
1000	Instruction	7,351,092.00	6,533,169.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	817,923.00
2100	Student Support Services	262,773.00	262,773.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
2200	Instruction Support Services	1,434,564.00	1,413,919.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	20,645.00
2300	District Admin Support	177,000.00	161,247.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	15,753.00
2400	School Admin Support	406,318.00	406,318.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
2500	Business Support	1,002,014.00	0.00	241,565.00	0.00
	0700 Property	0.00	0.00	0.00	760,449.00
2600	Plant Operations and Maintenance	64,663.00	0.00	63,998.00	0.00
	0700 Property	0.00	0.00	0.00	665.00
2700	Student Transportation	168,552.00	168,552.00	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	7,398.00	7,398.00	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	982,317.00	975,329.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	6,988.00
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 :		11,856,691.00	9,928,705.00	305,563.00	1,622,423.00
Fund 51					
	Total Fund 51 Expenditures	6,999,210.00	1,379,809.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	415,324.00
0700	Property	0.00	0.00	0.00	33,722.00
4500	Federal Reimbursement	0.00	0.00	0.00	4,471,891.00
4900	Federal Reimbursement	0.00	0.00	0.00	394,578.00
5XXX	Fund Transfers/Debt Service	0.00	0.00	0.00	303,886.00
Totals Fund 51:		6,999,210.00	1,379,809.00	0.00	5,619,401.00
Grand Total From Fund 1, Fund 2, Fund 51 Calculations:		142,405,225.00	87,680,036.00	10,122,521.00	44,602,668.00
District Adjustments:		0.00	0.00	0.00	0.00
Grand Total After Adjustments:		142,405,225.00	87,680,036.00	10,122,521.00	44,602,668.00
District Adjustment Pertaining to Function 2300 & 2600:				0.00	

Indirect Cost Rate calculator for FY 2021 - 2022

Non Restricted Indirect Cost Rate: $(10,122,521.00 * 90\%) / 87,680,036.00 = 10.39\%$

Restricted Indirect Cost Rate: $(1,675,434.00 * 90\%) / 96,127,123.00 = 1.57\% **$

** Non Restricted Indirect 10,122,521.00 Less Plant Operations and Maintenance & Admin 8,447,087.00

Non Restricted Direct 87,680,036.00 Plus Plant Operations and Maintenance & Admin 8,447,087.00

