

**Kentucky Department of Education
Indirect Cost Report used for FY 2022 - 2023
Dayton Independent School District
Based on FYE 2020 - 2021**

Munis Code	Program Name	Expenditure			
		Total	Direct and Unallowed	Indirect	Excluded

Fund 1

1000	Instruction	4,718,752.00	3,146,841.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	1,544,684.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	27,227.00
2100	Student Support Services	854,573.00	641,787.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	212,786.00
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	537,634.00	363,963.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	171,858.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	1,813.00
2300	District Administration	527,796.00	405,473.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	99,308.00
0342	Auditing Services	0.00	0.00	18,225.00	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	4,790.00
2400	School Admin Support	814,027.00	578,846.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	235,181.00
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	403,725.00	0.00	290,745.00	0.00
0280	On-Behalf	0.00	0.00	0.00	33,224.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	68,012.00
0700	Property	0.00	0.00	0.00	11,744.00



**Kentucky Department of Education
Indirect Cost Report used for FY 2022 - 2023
Dayton Independent School District
Based on FYE 2020 - 2021**

Munis Code	Program Name	Expenditure			
		Total	Direct and Unallowed	Indirect	Excluded
2600	Plant Operations and Maintenance	798,699.00	0.00	756,518.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	40,631.00
	0700 Property	0.00	0.00	0.00	1,550.00
2700	Student Transportation	82,835.00	74,685.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	8,150.00
	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	10,889.00	9,829.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	1,060.00
	0700 Property	0.00	0.00	0.00	0.00
3200	Day Care Operations	5,260.00	5,260.00	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	9,595.00	9,037.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	558.00
	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	84,319.00	0.00	0.00	84,319.00
Totals Fund 1 :		8,848,104.00	5,235,721.00	1,065,488.00	2,546,895.00



**Kentucky Department of Education
Indirect Cost Report used for FY 2022 - 2023
Dayton Independent School District
Based on FYE 2020 - 2021**

Munis Code	Program Name	Expenditure			
		Total	Direct and Unallowed	Indirect	Excluded

Fund 2

1000	Instruction	2,102,731.00	1,808,183.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	294,548.00
2100	Student Support Services	112,460.00	112,460.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
2200	Instruction Support Services	289,067.00	184,943.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	104,124.00
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	106,205.00	0.00	77,409.00	0.00
	0700 Property	0.00	0.00	0.00	28,796.00
2600	Plant Operations and Maintenance	164,226.00	0.00	157,018.00	0.00
	0700 Property	0.00	0.00	0.00	7,208.00
2700	Student Transportation	22,109.00	22,109.00	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	35,490.00	31,740.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	3,750.00
3200	Day Care Operations	7,854.00	7,854.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
3300	Community Service Operations	144,112.00	144,112.00	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



**Kentucky Department of Education
Indirect Cost Report used for FY 2022 - 2023
Dayton Independent School District
Based on FYE 2020 - 2021**

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
Totals Fund 2 :		2,984,254.00	2,311,401.00	234,427.00	438,426.00
Fund 51					
	Total Fund 51 Expenditures	1,087,692.00	-504,235.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	75,493.00
0700	Property	0.00	0.00	0.00	7,725.00
4500	Federal Reimbursement	0.00	0.00	0.00	1,420,174.00
4900	Federal Reimbursement	0.00	0.00	0.00	31,229.00
5XXX	Fund Transfers/Debt Service	0.00	0.00	0.00	57,306.00
Totals Fund 51:		1,087,692.00	-504,235.00	0.00	1,591,927.00
Grand Total From Fund 1, Fund 2, Fund 51 Calculations:		12,920,050.00	7,042,887.00	1,299,915.00	4,577,248.00
District Adjustments:		0.00	0.00	0.00	0.00
Grand Total After Adjustments:		12,920,050.00	7,042,887.00	1,299,915.00	4,577,248.00
District Adjustment Pertaining to Function 2300 & 2600:				0.00	

Indirect Cost Rate calculator for FY 2022 - 2023

Non Restricted Indirect Cost Rate: $(1,299,915.00 * 90\%) / 7,042,887.00 = 16.61\%$

Restricted Indirect Cost Rate: $(368,154.00 * 90\%) / 7,974,648.00 = 4.15\%$ **

** Non Restricted Indirect 1,299,915.00 Less Plant Operations and Maintenance & Admin 931,761.00

Non Restricted Direct 7,042,887.00 Plus Plant Operations and Maintenance & Admin 931,761.00

