



Bullitt County Public Schools

1040 Highway 44 East
Shepherdsville, Kentucky 40165

Phone: 502-869-8000
Fax: 502-543-3608
www.bullittschools.org

TO: Jesse Bacon, Superintendent *JB*
FROM: Lisa Lewis, Director of Finance *Lewis*
DATE: May 11, 2022
RE: Indirect Cost Rate

Enclosed is the 2022-23 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. Effective July 1, 2022, the new indirect cost rates will be applied. The rates are as follows:

Non Restricted Indirect Cost Rate	10.52%
Restricted Indirect Cost Rate	1.49%

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

Equal Education and Employment Institution

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

Munis Code	Program Name	Expenditure			
		Total	Direct and Unallowed	Indirect	Excluded

Fund 1

1000	Instruction	75,820,353.00	51,464,015.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	24,069,060.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	287,278.00
2100	Student Support Services	5,419,835.00	3,809,330.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	1,551,611.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	58,894.00
2200	Instruction Support Services	8,413,915.00	5,580,565.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	1,979,619.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	853,731.00
2300	District Administration	2,209,094.00	2,039,864.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	137,909.00
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	821.00
2400	School Admin Support	8,921,169.00	6,499,597.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	2,359,463.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	62,109.00
2500	Business Support	2,212,153.00	0.00	1,497,138.00	0.00
0280	On-Behalf	0.00	0.00	0.00	353,519.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	209,011.00
0700	Property	0.00	0.00	0.00	152,485.00



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0533	On-Behalf Technology 16M	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	58,894.00
2200	Instruction Support Services	8,413,915.00	5,580,565.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	1,979,619.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	853,731.00
2300	District Administration	2,209,094.00	2,039,864.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	137,909.00
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	821.00
2400	School Admin Support	8,921,169.00	6,499,597.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	2,359,463.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	62,109.00
2500	Business Support	2,212,153.00	0.00	1,497,138.00	0.00
0280	On-Behalf	0.00	0.00	0.00	353,519.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	209,011.00
0700	Property	0.00	0.00	0.00	152,485.00



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2600	Plant Operations and Maintenance	8,399,651.00	0.00	7,710,667.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	512,558.00
	0700 Property	0.00	0.00	0.00	176,426.00
2700	Student Transportation	6,159,367.00	5,569,041.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	650,830.00
	0700 Property	0.00	0.00	0.00	-60,504.00
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	20,181.00	20,181.00	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	1,061,894.00	0.00	0.00	1,061,894.00
Totals Fund 1 :		118,637,612.00	74,982,593.00	9,238,305.00	34,416,714.00



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Fund 2

1000	Instruction	9,787,399.00	9,262,379.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	525,020.00
2100	Student Support Services	467,692.00	466,034.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	1,658.00
2200	Instruction Support Services	2,482,497.00	2,138,070.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	344,427.00
2300	District Admin Support	202,058.00	199,612.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	2,446.00
2400	School Admin Support	386,251.00	386,251.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
2500	Business Support	345,834.00	0.00	144,760.00	0.00
	0700 Property	0.00	0.00	0.00	201,074.00
2600	Plant Operations and Maintenance	1,159,246.00	0.00	1,147,931.00	0.00
	0700 Property	0.00	0.00	0.00	11,315.00
2700	Student Transportation	238,405.00	139,102.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	99,303.00
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	94,676.00	67,673.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	27,003.00
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	1,008,852.00	998,898.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	9,954.00
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 :		16,172,910.00	13,658,019.00	1,292,691.00	1,222,200.00

Fund 51					
	Total Fund 51 Expenditures	7,150,015.00	1,450,953.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	433,061.00
0700	Property	0.00	0.00	0.00	43,108.00
4500	Federal Reimbursement	0.00	0.00	0.00	4,711,288.00
4900	Federal Reimbursement	0.00	0.00	0.00	216,441.00
5XXX	Fund Transfers/Debt Service	0.00	0.00	0.00	295,164.00
Totals Fund 51:		7,150,015.00	1,450,953.00	0.00	5,699,062.00
Grand Total From Fund 1, Fund 2, Fund 51 Calculations:		141,960,537.00	90,091,565.00	10,530,996.00	41,337,976.00
District Adjustments:		0.00	0.00	0.00	0.00
Grand Total After Adjustments:		141,960,537.00	90,091,565.00	10,530,996.00	41,337,976.00
District Adjustment Pertaining to Function 2300 & 2600:				0.00	

Indirect Cost Rate calculator for FY 2022 - 2023

Non Restricted Indirect Cost Rate: $(10,530,996.00 * 90\%) / 90,091,565.00 = 10.52\%$

Restricted Indirect Cost Rate: $(1,641,898.00 * 90\%) / 98,980,663.00 = 1.49\%$ **

** Non Restricted Indirect 10,530,996.00 Less Plant Operations and Maintenance & Admin 8,889,098.00

Non Restricted Direct 90,091,565.00 Plus Plant Operations and Maintenance & Admin 8,889,098.00

