

**Kentucky Department of Education
Indirect Cost Report used for FY 2023 - 2024
Russellville Independent School District
Based on FYE 2021 - 2022**

| Munis Code | Program Name | Expenditure | | | |
|---------------|------------------------------|--------------|----------------------|------------|--------------|
| | | Total | Direct and Unallowed | Indirect | Excluded |
| Fund 1 | | | | | |
| 1000 | Instruction | 5,970,633.00 | 4,047,120.00 | 0.00 | 0.00 |
| 0280 | On-Behalf | 0.00 | 0.00 | 0.00 | 1,907,338.00 |
| 0533 | On-Behalf Technology 16M | 0.00 | 0.00 | 0.00 | 0.00 |
| 0700 | Property | 0.00 | 0.00 | 0.00 | 16,175.00 |
| 2100 | Student Support Services | 596,291.00 | 422,736.00 | 0.00 | 0.00 |
| 0280 | On-Behalf | 0.00 | 0.00 | 0.00 | 173,555.00 |
| 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 | 292,163.00 | 201,089.00 | 0.00 | 0.00 |
| 0280 | On-Behalf | 0.00 | 0.00 | 0.00 | 76,864.00 |
| 0533 | On-Behalf Technology 16M | 0.00 | 0.00 | 0.00 | 0.00 |
| 0700 | Property | 0.00 | 0.00 | 0.00 | 14,210.00 |
| 2300 | District Administration | 431,003.00 | 351,808.00 | 0.00 | 0.00 |
| 0280 | On-Behalf | 0.00 | 0.00 | 0.00 | 59,595.00 |
| 0342 | Auditing Services | 0.00 | 0.00 | 19,600.00 | 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 | 1,063,512.00 | 758,184.00 | 0.00 | 0.00 |
| 0280 | On-Behalf | 0.00 | 0.00 | 0.00 | 305,328.00 |
| 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 | 466,687.00 | 0.00 | 343,930.00 | 0.00 |
| 0280 | On-Behalf | 0.00 | 0.00 | 0.00 | 41,238.00 |
| 0533 | On-Behalf Technology 16M | 0.00 | 0.00 | 0.00 | 81,519.00 |
| 0700 | Property | 0.00 | 0.00 | 0.00 | 0.00 |



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| 2600 | Plant Operations and Maintenance | 1,394,403.00 | 0.00 | 1,315,736.00 | 0.00 |
| 0280 | On-Behalf | 0.00 | 0.00 | 0.00 | 30,122.00 |
| 0700 | Property | 0.00 | 0.00 | 0.00 | 48,545.00 |
| 2700 | Student Transportation | 520,897.00 | 426,787.00 | 0.00 | 0.00 |
| 0280 | On-Behalf | 0.00 | 0.00 | 0.00 | 94,110.00 |
| 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 | 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 | 38,956.00 | 0.00 | 0.00 | 38,956.00 |
| Totals Fund 1 : | | 10,774,545.00 | 6,207,724.00 | 1,679,266.00 | 2,887,555.00 |



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| | | Total | Direct and Unallowed | Indirect | Excluded |
| Fund 2 | | | | | |
| 1000 | Instruction | 2,320,423.00 | 2,317,915.00 | 0.00 | 0.00 |
| | 0700 Property | 0.00 | 0.00 | 0.00 | 2,508.00 |
| 2100 | Student Support Services | 241,561.00 | 241,561.00 | 0.00 | 0.00 |
| | 0700 Property | 0.00 | 0.00 | 0.00 | 0.00 |
| 2200 | Instruction Support Services | 701,152.00 | 701,152.00 | 0.00 | 0.00 |
| | 0700 Property | 0.00 | 0.00 | 0.00 | 0.00 |
| 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 | 72,559.00 | 0.00 | 63,159.00 | 0.00 |
| | 0700 Property | 0.00 | 0.00 | 0.00 | 9,400.00 |
| 2700 | Student Transportation | 15,694.00 | 15,694.00 | 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 | 242,552.00 | 242,552.00 | 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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|--|----------------------------------|----------------------|----------------------|---------------------|---------------------|
| | | 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 | 763,346.00 | 0.00 | 0.00 | 763,346.00 |
| Totals Fund 2 : | | 4,357,287.00 | 3,518,874.00 | 63,159.00 | 775,254.00 |
| Fund 51 | | | | | |
| | Total Fund 51 Expenditures | 810,595.00 | -257,657.00 | 0.00 | 0.00 |
| 0280 | On-Behalf | 0.00 | 0.00 | 0.00 | 105,427.00 |
| 0700 | Property | 0.00 | 0.00 | 0.00 | 0.00 |
| 4500 | Federal Reimbursement | 0.00 | 0.00 | 0.00 | 904,445.00 |
| 4900 | Federal Reimbursement | 0.00 | 0.00 | 0.00 | 8,504.00 |
| 5XXX | Fund Transfers/Debt Service | 0.00 | 0.00 | 0.00 | 49,876.00 |
| Totals Fund 51: | | 810,595.00 | -257,657.00 | 0.00 | 1,068,252.00 |
| Grand Total From Fund 1, Fund 2, Fund 51 Calculations: | | 15,942,427.00 | 9,468,941.00 | 1,742,425.00 | 4,731,061.00 |
| District Adjustments: | | 0.00 | 0.00 | 0.00 | 0.00 |
| Grand Total After Adjustments: | | 15,942,427.00 | 9,468,941.00 | 1,742,425.00 | 4,731,061.00 |
| District Adjustment Pertaining to Function 2300 & 2600: | | | | 0.00 | |

Indirect Cost Rate calculator for FY 2023 - 2024

Non Restricted Indirect Cost Rate: (1,742,425.00 * 90%) / 9,468,941.00 = 16.56%

Restricted Indirect Cost Rate: (343,930.00 * 90%) / 10,867,436.00 = 2.85% **

** Non Restricted Indirect 1,742,425.00 Less Plant Operations and Maintenance & Admin 1,398,495.00

Non Restricted Direct 9,468,941.00 Plus Plant Operations and Maintenance & Admin 1,398,495.00

