

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

Munis Code	Program Name	Expenditure			
		Total	Direct and Unallowed	Indirect	Excluded

Fund 1

1000	Instruction	3,584,437.00	2,456,718.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	1,119,159.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	8,560.00
2100	Student Support Services	553,324.00	402,054.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	147,856.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	3,414.00
2200	Instruction Support Services	480,216.00	316,537.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	162,754.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	925.00
2300	District Administration	795,509.00	678,915.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	98,964.00
0342	Auditing Services	0.00	0.00	17,400.00	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	230.00
2400	School Admin Support	663,919.00	466,840.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	197,079.00
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	427,688.00	0.00	314,994.00	0.00
0280	On-Behalf	0.00	0.00	0.00	12,505.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	63,566.00
0700	Property	0.00	0.00	0.00	36,623.00



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2600	Plant Operations and Maintenance	766,166.00	0.00	705,739.00	0.00
0280	On-Behalf	0.00	0.00	0.00	45,016.00
0700	Property	0.00	0.00	0.00	15,411.00
2700	Student Transportation	66,155.00	62,478.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	3,677.00
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	3,459.00	3,065.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	394.00
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	22,802.00	0.00	0.00	22,802.00
Totals Fund 1 :		7,363,675.00	4,386,607.00	1,038,133.00	1,938,935.00



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Fund 2

1000	Instruction	1,368,401.00	1,165,136.00	0.00	0.00
0700	Property	0.00	0.00	0.00	203,265.00
2100	Student Support Services	8,600.00	8,600.00	0.00	0.00
0700	Property	0.00	0.00	0.00	0.00
2200	Instruction Support Services	246,420.00	234,534.00	0.00	0.00
0700	Property	0.00	0.00	0.00	11,886.00
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	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	0.00
2700	Student Transportation	294.00	294.00	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	166,843.00	166,843.00	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	47,842.00	0.00	0.00	47,842.00
Totals Fund 2 :		1,838,400.00	1,575,407.00	0.00	262,993.00
Fund 51					
	Total Fund 51 Expenditures	563,824.00	-104,805.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	29,362.00
	0700 Property	0.00	0.00	0.00	2,454.00
	4500 Federal Reimbursement	0.00	0.00	0.00	563,712.00
	4900 Federal Reimbursement	0.00	0.00	0.00	35,047.00
	5XXX Fund Transfers/Debt Service	0.00	0.00	0.00	38,054.00
Totals Fund 51:		563,824.00	-104,805.00	0.00	668,629.00
Grand Total From Fund 1, Fund 2, Fund 51 Calculations:		9,765,899.00	5,857,209.00	1,038,133.00	2,870,557.00
District Adjustments:		0.00	0.00	0.00	0.00
Grand Total After Adjustments:		9,765,899.00	5,857,209.00	1,038,133.00	2,870,557.00
District Adjustment Pertaining to Function 2300 & 2600:				0.00	

Indirect Cost Rate calculator for FY 2023 - 2024

Non Restricted Indirect Cost Rate: $(1,038,133.00 * 90\%) / 5,857,209.00 = 15.95\%$

Restricted Indirect Cost Rate: $(314,994.00 * 90\%) / 6,580,348.00 = 4.31\%$ **

** Non Restricted Indirect 1,038,133.00 Less Plant Operations and Maintenance & Admin 723,139.00

Non Restricted Direct 5,857,209.00 Plus Plant Operations and Maintenance & Admin 723,139.00