

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

Munis Code	Program Name	Expenditure			
		Total	Direct and Unallowed	Indirect	Excluded
<b>Fund 1</b>					
<b>1000</b>	Instruction	13,921,467.00	9,449,618.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	4,471,849.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	0.00
<b>2100</b>	Student Support Services	687,417.00	498,683.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	188,734.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	0.00
<b>2200</b>	Instruction Support Services	493,017.00	335,706.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	157,311.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	0.00
<b>2300</b>	District Administration	937,074.00	763,217.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	96,489.00
0342	Auditing Services	0.00	0.00	14,350.00	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	63,018.00
<b>2400</b>	School Admin Support	1,791,243.00	1,353,031.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	438,212.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	0.00
<b>2500</b>	Business Support	830,742.00	0.00	507,485.00	0.00
0280	On-Behalf	0.00	0.00	0.00	212,091.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	111,166.00
0700	Property	0.00	0.00	0.00	0.00



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<b>2600</b>	Plant Operations and Maintenance	2,553,805.00	0.00	2,243,809.00	0.00
0280	On-Behalf	0.00	0.00	0.00	297,016.00
0700	Property	0.00	0.00	0.00	12,980.00
<b>2700</b>	Student Transportation	2,157,990.00	1,630,694.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	430,547.00
0700	Property	0.00	0.00	0.00	96,749.00
<b>2900</b>	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
<b>3100</b>	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
<b>3200</b>	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
<b>3300</b>	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
<b>3400</b>	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
<b>3900</b>	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
<b>4XXX</b>	Facilities	0.00	0.00	0.00	0.00
<b>5XXX</b>	Fund Transfers/Debt Service	296,102.00	0.00	0.00	296,102.00
<b>Totals Fund 1 :</b>		<b>23,668,857.00</b>	<b>14,030,949.00</b>	<b>2,765,644.00</b>	<b>6,872,264.00</b>



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<b>Fund 2</b>					
<b>1000</b>	Instruction	5,453,995.00	5,385,545.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	68,450.00
<b>2100</b>	Student Support Services	80,010.00	80,010.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
<b>2200</b>	Instruction Support Services	142,541.00	142,541.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
<b>2300</b>	District Admin Support	104,018.00	81,218.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	22,800.00
<b>2400</b>	School Admin Support	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
<b>2500</b>	Business Support	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
<b>2600</b>	Plant Operations and Maintenance	627,129.00	0.00	319,988.00	0.00
	0700 Property	0.00	0.00	0.00	307,141.00
<b>2700</b>	Student Transportation	5,056.00	5,056.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
<b>2900</b>	Other Support Services	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
<b>3100</b>	Food Service Operations	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
<b>3200</b>	Day Care Operations	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
<b>3300</b>	Community Service Operations	234,252.00	234,252.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
<b>3400</b>	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	477,633.00	0.00	0.00	477,633.00
<b>Totals Fund 2 :</b>		<b>7,124,634.00</b>	<b>5,928,622.00</b>	<b>319,988.00</b>	<b>876,024.00</b>
<b>Fund 51</b>					
	Total Fund 51 Expenditures	1,959,521.00	-332,040.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	286,282.00
0700	Property	0.00	0.00	0.00	29,297.00
4500	Federal Reimbursement	0.00	0.00	0.00	1,864,613.00
4900	Federal Reimbursement	0.00	0.00	0.00	111,369.00
5XXX	Fund Transfers/Debt Service	0.00	0.00	0.00	0.00
<b>Totals Fund 51:</b>		<b>1,959,521.00</b>	<b>-332,040.00</b>	<b>0.00</b>	<b>2,291,561.00</b>
<b>Grand Total From Fund 1, Fund 2, Fund 51 Calculations:</b>		<b>32,753,012.00</b>	<b>19,627,531.00</b>	<b>3,085,632.00</b>	<b>10,039,849.00</b>
District Adjustments:		0.00	0.00	0.00	0.00
<b>Grand Total After Adjustments:</b>		<b>32,753,012.00</b>	<b>19,627,531.00</b>	<b>3,085,632.00</b>	<b>10,039,849.00</b>
<b>District Adjustment Pertaining to Function 2300 &amp; 2600:</b>				0.00	

Indirect Cost Rate calculator for FY 2023 - 2024

**Non Restricted Indirect Cost Rate: (3,085,632.00 \* 90%) / 19,627,531.00 = 14.15%**

**Restricted Indirect Cost Rate: (507,485.00 \* 90%) / 22,205,678.00 = 2.06% \*\***

\*\* Non Restricted Indirect 3,085,632.00 Less Plant Operations and Maintenance & Admin 2,578,147.00

Non Restricted Direct 19,627,531.00 Plus Plant Operations and Maintenance & Admin 2,578,147.00

