

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

Munis Code	Program Name	Expenditure			
		Total	Direct and Unallowed	Indirect	Excluded
1000	Instruction	24,390,028.00	17,253,570.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	6,658,272.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	478,186.00
2100	Student Support Services	3,944,993.00	2,744,310.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	1,157,302.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	43,381.00
2200	Instruction Support Services	487,669.00	345,641.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	141,176.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	852.00
2300	District Administration	2,264,913.00	1,993,375.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	225,264.00
0342	Auditing Services	0.00	0.00	20,300.00	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	25,974.00
2400	School Admin Support	4,548,949.00	3,226,165.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	1,308,783.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	14,001.00
2500	Business Support	2,574,529.00	0.00	1,759,450.00	0.00
0280	On-Behalf	0.00	0.00	0.00	487,002.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	97,862.00
0700	Property	0.00	0.00	0.00	230,215.00



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

Munis Code	Program Name	Expenditure			
		Total	Direct and Unallowed	Indirect	Excluded
2600	Plant Operations and Maintenance	5,903,083.00	0.00	4,738,409.00	0.00
0280	On-Behalf	0.00	0.00	0.00	1,006,470.00
0700	Property	0.00	0.00	0.00	158,204.00
2700	Student Transportation	2,094,788.00	1,381,231.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	465,684.00
0700	Property	0.00	0.00	0.00	247,873.00
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	95,507.00	0.00	0.00	95,507.00
5XXX	Fund Transfers/Debt Service	424,633.00	0.00	0.00	424,633.00
Totals Fund 1 :		46,729,092.00	26,944,292.00	6,518,159.00	13,266,641.00



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

Munis Code	Program Name	Expenditure			
		Total	Direct and Unallowed	Indirect	Excluded

Fund 2

1000	Instruction	10,819,377.00	8,610,202.00	0.00	0.00
0700	Property	0.00	0.00	0.00	2,209,175.00
2100	Student Support Services	700,527.00	563,338.00	0.00	0.00
0700	Property	0.00	0.00	0.00	137,189.00
2200	Instruction Support Services	275,840.00	266,040.00	0.00	0.00
0700	Property	0.00	0.00	0.00	9,800.00
2300	District Admin Support	45,830.00	45,830.00	0.00	0.00
0700	Property	0.00	0.00	0.00	0.00
2400	School Admin Support	234,913.00	234,913.00	0.00	0.00
0700	Property	0.00	0.00	0.00	0.00
2500	Business Support	77,813.00	0.00	2,312.00	0.00
0700	Property	0.00	0.00	0.00	75,501.00
2600	Plant Operations and Maintenance	285,502.00	0.00	134,636.00	0.00
0700	Property	0.00	0.00	0.00	150,866.00
2700	Student Transportation	208,172.00	208,172.00	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	98,172.00	98,172.00	0.00	0.00
0700	Property	0.00	0.00	0.00	0.00
3300	Community Service Operations	1,680,061.00	1,675,009.00	0.00	0.00
0700	Property	0.00	0.00	0.00	5,052.00
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 2023 - 2024
Covington Independent School District
Based on FYE 2021 - 2022**

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	93,484.00	0.00	0.00	93,484.00
5XXX	Fund Transfers/Debt Service	980,794.00	0.00	0.00	980,794.00
Totals Fund 2 :		15,500,485.00	11,701,676.00	136,948.00	3,661,861.00
Fund 51					
	Total Fund 51 Expenditures	3,553,678.00	-460,575.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	190,307.00
0700	Property	0.00	0.00	0.00	1,432.00
4500	Federal Reimbursement	0.00	0.00	0.00	3,393,516.00
4900	Federal Reimbursement	0.00	0.00	0.00	198,483.00
5XXX	Fund Transfers/Debt Service	0.00	0.00	0.00	230,515.00
Totals Fund 51:		3,553,678.00	-460,575.00	0.00	4,014,253.00
Grand Total From Fund 1, Fund 2, Fund 51 Calculations:		65,783,255.00	38,185,393.00	6,655,107.00	20,942,755.00
District Adjustments:		0.00	0.00	0.00	0.00
Grand Total After Adjustments:		65,783,255.00	38,185,393.00	6,655,107.00	20,942,755.00
District Adjustment Pertaining to Function 2300 & 2600:				0.00	

Indirect Cost Rate calculator for FY 2023 - 2024

Non Restricted Indirect Cost Rate: $(6,655,107.00 * 90\%) / 38,185,393.00 = 15.69\%$

Restricted Indirect Cost Rate: $(1,761,762.00 * 90\%) / 43,078,738.00 = 3.68\%$ **

** Non Restricted Indirect 6,655,107.00 Less Plant Operations and Maintenance & Admin 4,893,345.00

Non Restricted Direct 38,185,393.00 Plus Plant Operations and Maintenance & Admin 4,893,345.00