

**Kentucky Department of Education
Indirect Cost Report used for FY 2024 - 2025
Bellevue Independent School District
Based on FYE 2022 - 2023**

Munis Code	Program Name	Expenditure			
		Total	Direct and Unallowed	Indirect	Excluded
Fund 1					
1000	Instruction	4,434,944.00	2,888,808.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	1,543,897.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	2,239.00
2100	Student Support Services	631,991.00	430,050.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	198,641.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	3,300.00
2200	Instruction Support Services	672,649.00	427,462.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	243,046.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	2,141.00
2300	District Administration	753,780.00	606,763.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	113,209.00
	0342 Auditing Services	0.00	0.00	32,075.00	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	1,733.00
2400	School Admin Support	614,092.00	409,138.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	204,954.00
	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	413,966.00	0.00	304,333.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	9,175.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	74,840.00
	0700 Property	0.00	0.00	0.00	25,618.00



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2600	Plant Operations and Maintenance	842,983.00	0.00	774,528.00	0.00
0280	On-Behalf	0.00	0.00	0.00	47,341.00
0700	Property	0.00	0.00	0.00	21,114.00
2700	Student Transportation	73,553.00	69,224.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	4,329.00
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	1,347.00	1,347.00	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	21,158.00	0.00	0.00	21,158.00
Totals Fund 1 :		8,460,463.00	4,832,792.00	1,110,936.00	2,516,735.00



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Fund 2					
1000	Instruction	1,194,958.00	1,082,472.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	112,486.00
2100	Student Support Services	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
2200	Instruction Support Services	258,282.00	206,246.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	52,036.00
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	48,648.00	0.00	48,648.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
2700	Student Transportation	5,612.00	5,612.00	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	297,047.00	296,180.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	867.00
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 :		1,804,547.00	1,590,510.00	48,648.00	165,389.00
Fund 51					
	Total Fund 51 Expenditures	607,704.00	-155,396.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	27,768.00
0700	Property	0.00	0.00	0.00	0.00
4500	Federal Reimbursement	0.00	0.00	0.00	673,246.00
4900	Federal Reimbursement	0.00	0.00	0.00	32,882.00
5XXX	Fund Transfers/Debt Service	0.00	0.00	0.00	29,204.00
Totals Fund 51:		607,704.00	-155,396.00	0.00	763,100.00
Grand Total From Fund 1, Fund 2, Fund 51 Calculations:		10,872,714.00	6,267,906.00	1,159,584.00	3,445,224.00
District Adjustments:		0.00	0.00	0.00	0.00
Grand Total After Adjustments:		10,872,714.00	6,267,906.00	1,159,584.00	3,445,224.00
District Adjustment Pertaining to Function 2300 & 2600:				0.00	

Indirect Cost Rate calculator for FY 2024 - 2025

Non Restricted Indirect Cost Rate: (1,159,584.00 * 90%) / 6,267,906.00 = 16.65%

Restricted Indirect Cost Rate: (304,333.00 * 90%) / 7,123,157.00 = 3.85% **

** Non Restricted Indirect 1,159,584.00 Less Plant Operations and Maintenance & Admin 855,251.00

Non Restricted Direct 6,267,906.00 Plus Plant Operations and Maintenance & Admin 855,251.00

