

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

Munis Code	Program Name	Expenditure			
		Total	Direct and Unallowed	Indirect	Excluded
<b>Fund 1</b>					
<b>1000</b>	Instruction	15,170,722.00	9,883,310.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	5,287,412.00
	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	851,587.00	568,201.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	283,386.00
	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	505,783.00	335,810.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	169,973.00
	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	1,089,256.00	895,774.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	144,581.00
	0342 Auditing Services	0.00	0.00	14,710.00	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	34,191.00
<b>2400</b>	School Admin Support	2,016,968.00	1,456,932.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	560,036.00
	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	941,166.00	0.00	525,820.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	266,642.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	148,704.00
	0700 Property	0.00	0.00	0.00	0.00



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

Munis Code	Program Name	Expenditure			
		Total	Direct and Unallowed	Indirect	Excluded
<b>2600</b>	Plant Operations and Maintenance	3,986,313.00	0.00	3,124,667.00	0.00
0280	On-Behalf	0.00	0.00	0.00	423,959.00
0700	Property	0.00	0.00	0.00	437,687.00
<b>2700</b>	Student Transportation	2,527,119.00	1,915,351.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	562,649.00
0700	Property	0.00	0.00	0.00	49,119.00
<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	273,296.00	0.00	0.00	273,296.00
<b>Totals Fund 1 :</b>		<b>27,362,210.00</b>	<b>15,055,378.00</b>	<b>3,665,197.00</b>	<b>8,641,635.00</b>



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

Munis Code	Program Name	Expenditure			
		Total	Direct and Unallowed	Indirect	Excluded
<b>Fund 2</b>					
<b>1000</b>	Instruction	6,363,093.00	6,215,398.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	147,695.00
<b>2100</b>	Student Support Services	43,095.00	43,095.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
<b>2200</b>	Instruction Support Services	79,470.00	79,470.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
<b>2300</b>	District Admin Support	17,036.00	17,036.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
<b>2400</b>	School Admin Support	1,511.00	1,511.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
<b>2500</b>	Business Support	403.00	0.00	403.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
<b>2600</b>	Plant Operations and Maintenance	143,895.00	0.00	96,395.00	0.00
	0700 Property	0.00	0.00	0.00	47,500.00
<b>2700</b>	Student Transportation	0.00	0.00	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	266,138.00	266,138.00	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



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

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	0.00	0.00	0.00	0.00
5XXX	Fund Transfers/Debt Service	114,363.00	0.00	0.00	114,363.00
<b>Totals Fund 2 :</b>		<b>7,029,004.00</b>	<b>6,622,648.00</b>	<b>96,798.00</b>	<b>309,558.00</b>
<b>Fund 51</b>					
	Total Fund 51 Expenditures	2,366,587.00	-245,431.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	407,493.00
0700	Property	0.00	0.00	0.00	116,482.00
4500	Federal Reimbursement	0.00	0.00	0.00	1,952,706.00
4900	Federal Reimbursement	0.00	0.00	0.00	135,337.00
5XXX	Fund Transfers/Debt Service	0.00	0.00	0.00	0.00
<b>Totals Fund 51:</b>		<b>2,366,587.00</b>	<b>-245,431.00</b>	<b>0.00</b>	<b>2,612,018.00</b>
<b>Grand Total From Fund 1, Fund 2, Fund 51 Calculations:</b>		<b>36,757,801.00</b>	<b>21,432,595.00</b>	<b>3,761,995.00</b>	<b>11,563,211.00</b>
District Adjustments:		0.00	0.00	0.00	0.00
<b>Grand Total After Adjustments:</b>		<b>36,757,801.00</b>	<b>21,432,595.00</b>	<b>3,761,995.00</b>	<b>11,563,211.00</b>
<b>District Adjustment Pertaining to Function 2300 &amp; 2600:</b>				0.00	

Indirect Cost Rate calculator for FY 2024 - 2025

**Non Restricted Indirect Cost Rate: (3,761,995.00 \* 90%) / 21,432,595.00 = 15.80%**

**Restricted Indirect Cost Rate: (526,223.00 \* 90%) / 24,668,367.00 = 1.92% \*\***

\*\* Non Restricted Indirect 3,761,995.00 Less Plant Operations and Maintenance & Admin 3,235,772.00

Non Restricted Direct 21,432,595.00 Plus Plant Operations and Maintenance & Admin 3,235,772.00

