

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

Munis Code	Program Name	Expenditure			
		Total	Direct and Unallowed	Indirect	Excluded

Fund 1

1000	Instruction	392,543,280.00	232,947,304.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	159,530,351.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	65,625.00
2100	Student Support Services	36,957,544.00	32,745,675.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	4,211,018.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	851.00
2200	Instruction Support Services	25,236,551.00	22,083,206.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	2,491,492.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	661,853.00
2300	District Administration	11,289,251.00	10,809,159.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	422,477.00
0342	Auditing Services	0.00	0.00	0.00	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	57,615.00
2400	School Admin Support	34,541,159.00	30,579,813.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	3,940,244.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	21,102.00
2500	Business Support	47,728,536.00	0.00	43,010,894.00	0.00
0280	On-Behalf	0.00	0.00	0.00	2,080,349.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	470,571.00
0700	Property	0.00	0.00	0.00	2,166,722.00



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2600	Plant Operations and Maintenance	62,812,505.00	0.00	56,274,553.00	0.00
0280	On-Behalf	0.00	0.00	0.00	3,348,688.00
0700	Property	0.00	0.00	0.00	3,189,264.00
2700	Student Transportation	31,020,798.00	27,654,086.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	2,747,736.00
0700	Property	0.00	0.00	0.00	618,976.00
2900	Other Support Services	655,323.00	655,323.00	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	760,650.00	760,650.00	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	8,021,051.00	0.00	0.00	8,021,051.00
Totals Fund 1 :		651,566,648.00	358,235,216.00	99,285,447.00	194,045,985.00



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Fund 2

1000	Instruction	59,037,026.00	57,700,173.00	0.00	0.00
0700	Property	0.00	0.00	0.00	1,336,853.00
2100	Student Support Services	2,777,392.00	2,712,643.00	0.00	0.00
0700	Property	0.00	0.00	0.00	64,749.00
2200	Instruction Support Services	11,752,446.00	11,711,016.00	0.00	0.00
0700	Property	0.00	0.00	0.00	41,430.00
2300	District Admin Support	4,817,612.00	4,817,612.00	0.00	0.00
0700	Property	0.00	0.00	0.00	0.00
2400	School Admin Support	66,060.00	66,060.00	0.00	0.00
0700	Property	0.00	0.00	0.00	0.00
2500	Business Support	4,913,874.00	0.00	4,673,543.00	0.00
0700	Property	0.00	0.00	0.00	240,331.00
2600	Plant Operations and Maintenance	414,291.00	0.00	350,907.00	0.00
0700	Property	0.00	0.00	0.00	63,384.00
2700	Student Transportation	436,863.00	436,863.00	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	27,469.00	27,469.00	0.00	0.00
0700	Property	0.00	0.00	0.00	0.00
3200	Day Care Operations	1,123,808.00	1,117,685.00	0.00	0.00
0700	Property	0.00	0.00	0.00	6,123.00
3300	Community Service Operations	5,103,007.00	5,094,391.00	0.00	0.00
0700	Property	0.00	0.00	0.00	8,616.00
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	13,476,484.00	0.00	0.00	13,476,484.00
Totals Fund 2 :		103,946,332.00	83,683,912.00	5,024,450.00	15,237,970.00
Fund 51					
	Total Fund 51 Expenditures	32,633,046.00	2,922,017.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	1,614,357.00
0700	Property	0.00	0.00	0.00	258,486.00
4500	Federal Reimbursement	0.00	0.00	0.00	24,709,518.00
4900	Federal Reimbursement	0.00	0.00	0.00	2,000,277.00
5XXX	Fund Transfers/Debt Service	0.00	0.00	0.00	1,128,391.00
Totals Fund 51:		32,633,046.00	2,922,017.00	0.00	29,711,029.00
Grand Total From Fund 1, Fund 2, Fund 51 Calculations:		788,146,026.00	444,841,145.00	104,309,897.00	238,994,984.00
District Adjustments:		0.00	0.00	0.00	0.00
Grand Total After Adjustments:		788,146,026.00	444,841,145.00	104,309,897.00	238,994,984.00
District Adjustment Pertaining to Function 2300 & 2600:				0.00	

Indirect Cost Rate calculator for FY 2024 - 2025

Non Restricted Indirect Cost Rate: $(104,309,897.00 * 90\%) / 444,841,145.00 = 21.10\%$

Restricted Indirect Cost Rate: $(47,684,437.00 * 90\%) / 501,466,605.00 = 8.56\% **$

** Non Restricted Indirect 104,309,897.00 Less Plant Operations and Maintenance & Admin 56,625,460.00

Non Restricted Direct 444,841,145.00 Plus Plant Operations and Maintenance & Admin 56,625,460.00