

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

Munis Code	Program Name	Expenditure			
		Total	Direct and Unallowed	Indirect	Excluded
Fund 1					
1000	Instruction	25,513,130.00	17,387,060.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	7,822,803.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	303,267.00
2100	Student Support Services	4,360,000.00	2,882,475.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	1,433,005.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	44,520.00
2200	Instruction Support Services	551,896.00	370,625.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	180,332.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	939.00
2300	District Administration	2,343,902.00	2,024,594.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	281,852.00
0342	Auditing Services	0.00	0.00	24,920.00	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	12,536.00
2400	School Admin Support	5,024,905.00	3,358,450.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	1,619,243.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	47,212.00
2500	Business Support	2,781,598.00	0.00	1,800,480.00	0.00
0280	On-Behalf	0.00	0.00	0.00	598,675.00
0533	On-Behalf Technology 16M	0.00	0.00	0.00	150,800.00
0700	Property	0.00	0.00	0.00	231,643.00



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2600	Plant Operations and Maintenance	6,493,099.00	0.00	5,076,592.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	1,259,677.00
	0700 Property	0.00	0.00	0.00	156,830.00
2700	Student Transportation	2,365,600.00	1,588,172.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	633,681.00
	0700 Property	0.00	0.00	0.00	143,747.00
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	128,037.00	0.00	0.00	128,037.00
5XXX	Fund Transfers/Debt Service	72,101.00	0.00	0.00	72,101.00
Totals Fund 1 :		49,634,268.00	27,611,376.00	6,901,992.00	15,120,900.00

Division of District Support
4th Floor
300 Sower Blvd
Frankfort, KY 40601



Support Education Excellence in Kentucky
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Fund 2					
1000	Instruction	10,159,341.00	8,534,449.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	1,624,892.00
2100	Student Support Services	582,182.00	506,034.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	76,148.00
2200	Instruction Support Services	761,312.00	756,062.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	5,250.00
2200	District Admin Support	7,052.00	7,052.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
2400	School Admin Support	253,773.00	253,773.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
2500	Business Support	48,110.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	48,110.00
2600	Plant Operations and Maintenance	17,796.00	0.00	14,947.00	0.00
	0700 Property	0.00	0.00	0.00	2,849.00
2700	Student Transportation	155,355.00	155,355.00	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	281,887.00	276,978.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	4,909.00
3300	Community Service Operations	1,876,250.00	1,865,888.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	10,362.00
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	2,986,838.00	0.00	0.00	2,986,838.00
Totals Fund 2 :		17,129,896.00	12,355,591.00	14,947.00	4,759,358.00

Fund 51					
	Total Fund 51 Expenditures	3,792,079.00	100,149.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	196,116.00
0700	Property	0.00	0.00	0.00	23,932.00
4500	Federal Reimbursement	0.00	0.00	0.00	3,043,193.00
4900	Federal Reimbursement	0.00	0.00	0.00	173,101.00
5XXX	Fund Transfers/Debt Service	0.00	0.00	0.00	255,588.00
Totals Fund 51:		3,792,079.00	100,149.00	0.00	3,691,930.00

Grand Total From Fund 1, Fund 2, Fund 51 Calculations:	70,556,243.00	40,067,116.00	6,916,939.00	23,572,188.00
District Adjustments:	0.00	0.00	0.00	0.00
Grand Total After Adjustments:	70,556,243.00	40,067,116.00	6,916,939.00	23,572,188.00
District Adjustment Pertaining to Function 2300 & 2600:			0.00	

Indirect Cost Rate calculator for FY 2024 - 2025

Non Restricted Indirect Cost Rate: (6,916,939.00 * 90%) / 40,067,116.00 = 15.54%

Restricted Indirect Cost Rate: (1,800,480.00 * 90%) / 45,183,575.00 = 3.59% **

** Non Restricted Indirect 6,916,939.00 Less Plant Operations and Maintenance & Admin 5,116,459.00

Non Restricted Direct 40,067,116.00 Plus Plant Operations and Maintenance & Admin 5,116,459.00

