

**Kentucky Department of Education
Indirect Cost Report used for FY 2025 - 2026
Bourbon County School District
Based on FYE 2023 - 2024**

Munis Code	Program Name	Expenditure			
		Total	Direct and Unallowed	Indirect	Excluded

Fund 1

1000	Instruction	15,521,675.00	10,312,958.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	4,866,193.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	342,524.00
2100	Student Support Services	1,068,461.00	793,031.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	266,383.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	9,047.00
2200	Instruction Support Services	809,059.00	592,130.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	216,612.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	317.00
2300	District Administration	1,184,538.00	1,068,166.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	123,572.00
	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	-7,200.00
2400	School Admin Support	1,880,052.00	1,375,944.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	504,108.00
	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	729,741.00	0.00	447,706.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	207,112.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	74,923.00
	0700 Property	0.00	0.00	0.00	0.00



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2600	Plant Operations and Maintenance	3,356,830.00	0.00	2,938,380.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	312,587.00
	0700 Property	0.00	0.00	0.00	105,863.00
2700	Student Transportation	2,937,377.00	1,969,026.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	363,781.00
	0700 Property	0.00	0.00	0.00	604,570.00
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	0.00	0.00	0.00	0.00
5XXX	Fund Transfers/Debt Service	46,235.00	0.00	0.00	46,235.00
Totals Fund 1 :		27,533,968.00	16,111,255.00	3,386,086.00	8,036,627.00



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Fund 2

1000	Instruction	4,597,824.00	4,047,272.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	550,552.00
2100	Student Support Services	539,933.00	539,933.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
2200	Instruction Support Services	338,632.00	337,552.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	1,080.00
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	207,908.00	207,908.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
2500	Business Support	61.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	61.00
2600	Plant Operations and Maintenance	135,578.00	0.00	135,578.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
2700	Student Transportation	691,676.00	518,621.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	173,055.00
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	405,552.00	405,552.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
3300	Community Service Operations	349,353.00	349,353.00	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
	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	385,924.00	0.00	0.00	385,924.00
Totals Fund 2 :		7,652,441.00	6,406,191.00	135,578.00	1,110,672.00

Fund 51

	Total Fund 51 Expenditures	3,158,614.00	749,728.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	239,244.00
0700	Property	0.00	0.00	0.00	-63,561.00
4500	Federal Reimbursement	0.00	0.00	0.00	1,999,930.00
4900	Federal Reimbursement	0.00	0.00	0.00	136,042.00
5XXX	Fund Transfers/Debt Service	0.00	0.00	0.00	97,231.00
Totals Fund 51:		3,158,614.00	749,728.00	0.00	2,408,886.00
Grand Total From Fund 1, Fund 2, Fund 51 Calculations:		38,345,023.00	23,267,174.00	3,521,664.00	11,556,185.00
District Adjustments:		0.00	0.00	0.00	0.00
Grand Total After Adjustments:		38,345,023.00	23,267,174.00	3,521,664.00	11,556,185.00
District Adjustment Pertaining to Function 2300 & 2600:				0.00	

Indirect Cost Rate calculator for FY 2025 - 2026

Non Restricted Indirect Cost Rate: $(3,521,664.00 * 90\%) / 23,267,174.00 = 13.62\%$

Restricted Indirect Cost Rate: $(447,706.00 * 90\%) / 26,341,132.00 = 1.53\% **$

** Non Restricted Indirect 3,521,664.00 Less Plant Operations and Maintenance & Admin 3,073,958.00

Non Restricted Direct 23,267,174.00 Plus Plant Operations and Maintenance & Admin 3,073,958.00

