

Henderson County Schools

1805 Second Street, Henderson, Kentucky 42420

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www.henderson.kyschools.us



TO: Marganna K. Stanley, Superintendent
And School Board Members

FROM: Walt Spencer
Director of Finance

DATE: October 20, 2014

SUBJ: 2014-15 Indirect Cost Rates

You will find attached the Indirect Cost Rates for the 2014-15 fiscal year.

We respectfully request your approval to accept the two rates below and approve the utilization of these rates.

Non-Restricted – Child Nutrition	13.20%
Restricted Rates – Federal Grants	2.30%

Please advise if you have any questions or concerns.

WS:cc

Attachment

Kentucky Department of Education
Indirect Cost Rates used for FY 2014 - 2015
Based on FYE 2012 - 2013

District	Non Restricted Rates	Restricted Rates
001 Adair County	9.91	1.03
005 Allen County	12.75	1.86
006 Anchorage Independent	17.27	5.74
011 Anderson County	9.46	1.00
012 Ashland Independent	11.10	1.12
013 Augusta Independent	7.24	1.51
015 Ballard County	15.82	3.05
016 Barbourville Independent	23.49	7.01
017 Bardstown Independent	11.05	2.07
021 Barren County	10.85	1.43
025 Bath County	12.79	1.81
026 Beechwood Independent	19.78	4.39
031 Bell County	13.23	0.93
032 Bellevue Independent	16.28	3.98
034 Berea Independent	11.34	1.55
035 Boone County	12.15	1.90
041 Bourbon County	12.82	1.79
042 Bowling Green Independent	16.67	1.94
045 Boyd County	13.54	1.41
051 Boyle County	9.81	2.63
055 Bracken County	10.83	1.16
061 Breathitt County	11.62	1.04
065 Breckinridge County	13.20	3.20
071 Bullitt County	9.13	1.08
072 Burgin Independent	12.43	3.78
075 Butler County	14.13	1.97
081 Caldwell County	14.04	2.60
085 Calloway County	12.14	1.61
091 Campbell County	14.93	2.95
092 Campbellsville Independent	11.51	1.29
095 Carlisle County	12.70	2.72
101 Carroll County	13.12	2.49
105 Carter County	12.99	1.69
111 Casey County	12.95	2.08
113 Caverna Independent	7.12	0.37
115 Christian County	14.63	2.38
121 Clark County	11.98	2.01
125 Clay County	10.67	0.97
131 Clinton County	10.11	0.65
132 Cloverport Independent	14.35	5.90
133 Corbin Independent	12.84	2.35
134 Covington Independent	17.17	2.81
135 Crittenden County	12.49	1.43
141 Cumberland County	12.30	3.08
143 Danville Independent	13.47	1.49
145 Daviess County	9.28	1.62
146 Dawson Springs Independent	11.29	3.15
147 Dayton Independent	13.58	2.99
149 East Bernstadt Independent	9.28	3.15

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151 Edmonson County	15.01	1.77
152 Elizabethtown Independent	13.25	2.78
155 Elliott County	16.09	3.40
156 Eminence Independent	10.99	1.60
157 Erlanger-Elsmere Independent	8.83	1.33
161 Estill County	12.04	2.26
162 Fairview Independent	19.97	4.68
165 Fayette County	17.11	5.38
171 Fleming County	10.66	0.61
175 Floyd County	14.92	1.24
176 Fort Thomas Independent	16.46	2.76
177 Frankfort Independent	16.80	3.44
181 Franklin County	12.22	1.23
185 Fulton County	13.27	2.69
186 Fulton Independent	16.43	3.24
191 Gallatin County	15.11	3.70
195 Garrard County	11.19	1.15
197 Glasgow Independent	9.62	1.28
201 Grant County	16.07	1.73
205 Graves County	12.58	1.54
211 Grayson County	10.07	1.18
215 Green County	10.37	1.88
221 Greenup County	12.46	1.59
225 Hancock County	11.71	2.26
231 Hardin County	10.02	1.38
235 Harlan County	12.30	1.05
236 Harlan Independent	10.90	1.47
241 Harrison County	16.02	2.99
245 Hart County	12.32	2.08
246 Hazard Independent	14.70	2.52
251 Henderson County	13.20	2.30
255 Henry County	11.89	1.56
261 Hickman County	14.89	3.01
265 Hopkins County	14.11	2.32
271 Jackson County	10.51	1.77
272 Jackson Independent	14.19	1.69
275 Jefferson County	15.00	3.57
276 Jenkins Independent	12.91	4.91
281 Jessamine County	14.12	3.15
285 Johnson County	15.66	1.36
291 Kenton County	11.10	1.07
295 Knott County	11.05	2.05
301 Knox County	13.05	1.55
305 LaRue County	10.03	1.51
311 Laurel County	14.91	2.17
315 Lawrence County	15.50	0.85
321 Lee County	13.55	3.11
325 Leslie County	14.93	1.95

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District	Non Restricted Rates	Restricted Rates
331 Letcher County	16.59	2.58
335 Lewis County	12.63	2.39
341 Lincoln County	11.75	1.69
345 Livingston County	10.59	1.81
351 Logan County	11.24	0.95
354 Ludlow Independent	13.49	1.93
361 Lyon County	11.55	2.35
365 Madison County	10.60	1.19
371 Magoffin County	10.30	1.55
375 Marion County	9.69	1.39
381 Marshall County	13.04	1.92
385 Martin County	13.25	1.36
391 Mason County	11.63	2.46
392 Mayfield Independent	12.87	0.71
395 McCracken County	14.16	2.91
401 McCreary County	13.52	2.32
405 McLean County	13.69	2.97
411 Meade County	12.57	1.24
415 Menifee County	13.99	3.03
421 Mercer County	10.93	1.38
425 Metcalfe County	14.16	3.00
426 Middlesboro Independent	12.77	1.35
431 Monroe County	15.26	1.93
435 Montgomery County	13.91	2.66
441 Morgan County	16.94	2.09
445 Muhlenberg County	13.02	2.02
446 Murray Independent	10.77	1.87
451 Nelson County	16.08	3.02
452 Newport Independent	16.11	3.36
455 Nicholas County	11.15	1.48
461 Ohio County	16.54	3.82
465 Oldham County	11.28	1.96
471 Owen County	15.86	3.50
472 Owensboro Independent	15.97	3.76
475 Owsley County	11.37	2.06
476 Paducah Independent	16.59	2.77
477 Paintsville Independent	19.42	2.11
478 Paris Independent	15.59	2.60
481 Pendleton County	15.18	2.71
485 Perry County	12.60	2.09
491 Pike County	16.55	1.64
492 Pikeville Independent	14.82	1.16
493 Pineville Independent	14.69	1.54
495 Powell County	11.53	1.02
501 Pulaski County	10.50	0.82
502 Raceland Independent	13.04	2.80
505 Robertson County	7.63	1.60
511 Rockcastle County	10.41	0.61
515 Rowan County	11.77	0.77

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District	Non Restricted Rates	Restricted Rates
521 Russell County	11.16	2.36
522 Russell Independent	12.27	0.96
523 Russellville Independent	15.67	3.25
524 Science Hill Independent	10.73	1.78
525 Scott County	10.75	1.58
531 Shelby County	12.33	2.18
533 Silver Grove Independent	8.50	0.00
535 Simpson County	13.86	2.13
536 Somerset Independent	12.65	2.15
537 Southgate Independent	7.98	0.00
541 Spencer County	12.41	2.81
545 Taylor County	13.84	3.25
551 Todd County	11.75	1.55
555 Trigg County	12.97	2.71
561 Trimble County	12.79	2.95
565 Union County	14.48	2.99
567 Walton Verona Independent	11.16	1.34
571 Warren County	13.27	1.91
575 Washington County	13.61	4.19
581 Wayne County	11.51	0.98
585 Webster County	15.72	2.07
586 West Point Independent	14.10	2.06
591 Whitley County	10.75	1.56
592 Williamsburg Independent	13.95	2.07
593 Williamstown Independent	9.31	1.97
595 Wolfe County	13.16	1.86
601 Woodford County	12.00	2.79

Office of Administration and Support

Division of District Support

District Funding and Reporting Branch

Date: May 15, 2014

Source: based on 2012-13 audited Annual Financial Reports (AFRs)