

**Kentucky Department of Education**  
**Indirect Cost Rates used for FY 2016 - 2017**  
**Based on FYE 2014 - 2015**

| <b>District</b>                | <b>Non<br/>Restricted<br/>Rates</b> | <b>Restricted Rates</b> |
|--------------------------------|-------------------------------------|-------------------------|
| 001 Adair County               | 10.94                               | 1.50                    |
| 005 Allen County               | 13.57                               | 2.29                    |
| 006 Anchorage Independent      | 19.37                               | 6.97                    |
| 011 Anderson County            | 9.57                                | 1.04                    |
| 012 Ashland Independent        | 11.81                               | 0.90                    |
| 013 Augusta Independent        | 14.42                               | 3.11                    |
| 015 Ballard County             | 16.33                               | 2.75                    |
| 016 Barbourville Independent   | 21.21                               | 6.60                    |
| 017 Bardstown Independent      | 11.87                               | 2.02                    |
| 021 Barren County              | 11.30                               | 1.60                    |
| 025 Bath County                | 10.51                               | 1.62                    |
| 026 Beechwood Independent      | 17.86                               | 4.22                    |
| 031 Bell County                | 15.10                               | 2.14                    |
| 032 Bellevue Independent       | 16.44                               | 4.30                    |
| 034 Berea Independent          | 12.17                               | 1.50                    |
| 035 Boone County               | 12.19                               | 1.99                    |
| 041 Bourbon County             | 13.89                               | 1.73                    |
| 042 Bowling Green Independent  | 17.72                               | 1.91                    |
| 045 Boyd County                | 15.74                               | 1.35                    |
| 051 Boyle County               | 9.87                                | 2.53                    |
| 055 Bracken County             | 9.81                                | 0.96                    |
| 061 Breathitt County           | 13.08                               | 1.25                    |
| 065 Breckinridge County        | 14.04                               | 3.09                    |
| 071 Bullitt County             | 9.30                                | 1.12                    |
| 072 Burgin Independent         | 13.51                               | 3.27                    |
| 075 Butler County              | 14.16                               | 1.91                    |
| 081 Caldwell County            | 15.88                               | 2.74                    |
| 085 Calloway County            | 12.53                               | 1.96                    |
| 091 Campbell County            | 15.42                               | 2.63                    |
| 092 Campbellsville Independent | 14.05                               | 1.33                    |
| 095 Carlisle County            | 14.06                               | 2.63                    |
| 101 Carroll County             | 13.50                               | 2.49                    |
| 105 Carter County              | 13.60                               | 1.44                    |
| 111 Casey County               | 12.87                               | 2.05                    |
| 113 Caverna Independent        | 10.70                               | -                       |
| 115 Christian County           | 15.81                               | 2.65                    |
| 121 Clark County               | 12.21                               | 2.13                    |
| 125 Clay County                | 12.02                               | 0.95                    |
| 131 Clinton County             | 10.44                               | 0.82                    |
| 132 Cloverport Independent     | 15.02                               | 5.40                    |

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|----------------------------------|-------------------------------------|-------------------------|
| 133 Corbin Independent           | 12.60                               | 2.73                    |
| 134 Covington Independent        | 16.51                               | 2.81                    |
| 135 Crittenden County            | 11.98                               | 1.31                    |
| 141 Cumberland County            | 12.65                               | 2.74                    |
| 143 Danville Independent         | 13.95                               | 1.88                    |
| 145 Daviess County               | 9.85                                | 1.69                    |
| 146 Dawson Springs Independent   | 12.56                               | 1.46                    |
| 147 Dayton Independent           | 12.65                               | 2.97                    |
| 149 East Bernstadt Independent   | 11.13                               | 2.74                    |
| 151 Edmonson County              | 14.76                               | 1.95                    |
| 152 Elizabethtown Independent    | 14.54                               | 2.88                    |
| 155 Elliott County               | 15.68                               | 3.76                    |
| 156 Eminence Independent         | 12.82                               | 1.46                    |
| 157 Erlanger-Elsmere Independent | 9.37                                | 1.27                    |
| 161 Estill County                | 11.85                               | 2.59                    |
| 162 Fairview Independent         | 23.21                               | 6.47                    |
| 165 Fayette County               | 17.12                               | 5.74                    |
| 171 Fleming County               | 10.85                               | 0.63                    |
| 175 Floyd County                 | 15.14                               | 1.41                    |
| 176 Fort Thomas Independent      | 16.53                               | 3.00                    |
| 177 Frankfort Independent        | 16.04                               | 4.34                    |
| 181 Franklin County              | 11.96                               | 1.31                    |
| 185 Fulton County                | 17.75                               | 3.02                    |
| 186 Fulton Independent           | 15.53                               | 2.48                    |
| 191 Gallatin County              | 16.20                               | 4.19                    |
| 195 Garrard County               | 11.95                               | 1.18                    |
| 197 Glasgow Independent          | 13.95                               | 1.29                    |
| 201 Grant County                 | 14.89                               | 1.52                    |
| 205 Graves County                | 12.87                               | 1.29                    |
| 211 Grayson County               | 10.86                               | 1.23                    |
| 215 Green County                 | 11.41                               | 2.36                    |
| 221 Greenup County               | 13.89                               | 1.75                    |
| 225 Hancock County               | 13.22                               | 2.42                    |
| 231 Hardin County                | 10.49                               | 1.37                    |
| 235 Harlan County                | 12.83                               | 1.06                    |
| 236 Harlan Independent           | 11.82                               | 1.69                    |
| 241 Harrison County              | 15.39                               | 2.94                    |
| 245 Hart County                  | 13.01                               | 2.18                    |
| 246 Hazard Independent           | 13.88                               | 2.67                    |
| 251 Henderson County             | 13.29                               | 2.16                    |

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|-----------------------------|-------------------------------------|-------------------------|
| 255 Henry County            | 12.86                               | 1.73                    |
| 261 Hickman County          | 16.53                               | 3.51                    |
| 265 Hopkins County          | 14.90                               | 3.34                    |
| 271 Jackson County          | 12.48                               | 2.15                    |
| 272 Jackson Independent     | 14.72                               | 1.73                    |
| 275 Jefferson County        | 14.21                               | 2.96                    |
| 276 Jenkins Independent     | 11.77                               | 5.01                    |
| 281 Jessamine County        | 14.38                               | 3.66                    |
| 285 Johnson County          | 14.37                               | 1.28                    |
| 291 Kenton County           | 11.89                               | 1.18                    |
| 295 Knott County            | 13.06                               | 2.08                    |
| 301 Knox County             | 13.16                               | 1.44                    |
| 305 LaRue County            | 11.06                               | 1.72                    |
| 311 Laurel County           | 16.18                               | 2.19                    |
| 315 Lawrence County         | 14.32                               | 0.87                    |
| 321 Lee County              | 16.49                               | 3.61                    |
| 325 Leslie County           | 13.88                               | 1.22                    |
| 331 Letcher County          | 15.52                               | 2.24                    |
| 335 Lewis County            | 12.84                               | 2.81                    |
| 341 Lincoln County          | 13.32                               | 1.46                    |
| 345 Livingston County       | 11.51                               | 1.81                    |
| 351 Logan County            | 10.91                               | 1.05                    |
| 354 Ludlow Independent      | 15.30                               | 1.85                    |
| 361 Lyon County             | 13.87                               | 2.24                    |
| 365 Madison County          | 10.47                               | 1.15                    |
| 371 Magoffin County         | 27.77                               | 17.40                   |
| 375 Marion County           | 9.44                                | 1.53                    |
| 381 Marshall County         | 14.93                               | 1.84                    |
| 385 Martin County           | 11.87                               | 1.30                    |
| 391 Mason County            | 13.12                               | 2.50                    |
| 392 Mayfield Independent    | 13.28                               | 1.13                    |
| 395 McCracken County        | 15.91                               | 2.56                    |
| 401 McCreary County         | 13.20                               | 2.36                    |
| 405 McLean County           | 15.07                               | 2.50                    |
| 411 Meade County            | 13.48                               | 1.14                    |
| 415 Menifee County          | 15.18                               | 2.52                    |
| 421 Mercer County           | 13.87                               | 1.59                    |
| 425 Metcalfe County         | 13.79                               | 2.64                    |
| 426 Middlesboro Independent | 12.78                               | 1.18                    |
| 431 Monroe County           | 15.57                               | 2.13                    |

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|------------------------------|-------------------------------------|-------------------------|
| 435 Montgomery County        | 14.67                               | 2.90                    |
| 441 Morgan County            | 18.33                               | 2.25                    |
| 445 Muhlenberg County        | 13.21                               | 2.18                    |
| 446 Murray Independent       | 9.80                                | 1.78                    |
| 451 Nelson County            | 15.05                               | 2.72                    |
| 452 Newport Independent      | 15.96                               | 3.26                    |
| 455 Nicholas County          | 11.74                               | 1.41                    |
| 461 Ohio County              | 17.38                               | 4.24                    |
| 465 Oldham County            | 10.94                               | 1.85                    |
| 471 Owen County              | 16.55                               | 3.68                    |
| 472 Owensboro Independent    | 12.78                               | 3.06                    |
| 475 Owsley County            | 12.00                               | 2.39                    |
| 476 Paducah Independent      | 19.01                               | 2.82                    |
| 477 Paintsville Independent  | 15.02                               | 2.32                    |
| 478 Paris Independent        | 20.81                               | 3.47                    |
| 481 Pendleton County         | 14.09                               | 2.76                    |
| 485 Perry County             | 14.36                               | 2.14                    |
| 491 Pike County              | 16.74                               | 1.54                    |
| 492 Pikeville Independent    | 21.32                               | 0.92                    |
| 493 Pineville Independent    | 14.94                               | 1.31                    |
| 495 Powell County            | 12.27                               | 1.14                    |
| 501 Pulaski County           | 11.90                               | 0.82                    |
| 502 Raceland Independent     | 13.66                               | 2.83                    |
| 505 Robertson County         | 7.54                                | 1.96                    |
| 511 Rockcastle County        | 10.92                               | 0.33                    |
| 515 Rowan County             | 12.43                               | 0.79                    |
| 521 Russell County           | 11.00                               | 2.25                    |
| 522 Russell Independent      | 14.05                               | 1.00                    |
| 523 Russellville Independent | 18.13                               | 3.49                    |
| 524 Science Hill Independent | 12.08                               | 2.34                    |
| 525 Scott County             | 12.42                               | 1.72                    |
| 531 Shelby County            | 12.54                               | 2.30                    |
| 533 Silver Grove Independent | 8.35                                | 0.00                    |
| 535 Simpson County           | 13.95                               | 2.31                    |
| 536 Somerset Independent     | 13.00                               | 2.01                    |
| 537 Southgate Independent    | 6.78                                | 0.00                    |
| 541 Spencer County           | 11.05                               | 2.62                    |
| 545 Taylor County            | 12.02                               | 2.73                    |
| 551 Todd County              | 13.68                               | 1.44                    |
| 555 Trigg County             | 13.59                               | 3.00                    |

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|-------------------------------|-------------------------------------|-------------------------|
| 561 Trimble County            | 12.66                               | 2.81                    |
| 565 Union County              | 14.48                               | 2.94                    |
| 567 Walton Verona Independent | 10.98                               | 1.32                    |
| 571 Warren County             | 14.29                               | 2.40                    |
| 575 Washington County         | 14.34                               | 3.79                    |
| 581 Wayne County              | 10.54                               | 0.91                    |
| 585 Webster County            | 17.57                               | 1.98                    |
| 586 West Point Independent    | 14.11                               | 3.05                    |
| 591 Whitley County            | 11.19                               | 1.44                    |
| 592 Williamsburg Independent  | 13.40                               | 2.04                    |
| 593 Williamstown Independent  | 10.03                               | 1.78                    |
| 595 Wolfe County              | 12.41                               | 1.77                    |
| 601 Woodford County           | 12.36                               | 2.82                    |

Office of Administration and Support

Division of District Support

District Funding and Reporting Branch

Date: May 18, 2016

Source: based on 2014-15 audited Annual Financial Reports (AFRs)