

Kentucky Department of Education
Indirect Cost Rates used for FY 2021 - 2022
Based on FYE 2019- 2020

District	Non Restricted Rates	Restricted Rates
001 Adair County	10.78	1.74
005 Allen County	13.65	2.15
006 Anchorage Independent	25.24	7.11
011 Anderson County	11.37	1.97
012 Ashland Independent	12.60	0.93
013 Augusta Independent	14.47	2.99
015 Ballard County	18.51	4.18
016 Barbourville Independent	17.66	5.08
017 Bardstown Independent	11.21	2.06
021 Barren County	13.42	2.00
025 Bath County	13.68	1.61
026 Beechwood Independent	15.44	3.37
031 Bell County	15.67	1.61
032 Bellevue Independent	16.75	3.57
034 Berea Independent	10.88	1.93
035 Boone County	13.81	4.20
041 Bourbon County	13.25	1.96
042 Bowling Green Independent	18.01	1.85
045 Boyd County	14.97	1.54
051 Boyle County	14.04	3.95
055 Bracken County	10.95	0.95
061 Breathitt County	10.95	1.53
065 Breckinridge County	16.24	3.64
071 Bullitt County	10.39	1.57
072 Burgin Independent	13.86	2.98
075 Butler County	12.23	2.23
081 Caldwell County	15.33	1.48
085 Calloway County	11.45	1.79
091 Campbell County	14.65	2.94
092 Campbellsville Independent	15.90	1.58
095 Carlisle County	12.69	2.66
101 Carroll County	14.26	2.55
105 Carter County	14.10	1.34
111 Casey County	15.00	2.30
113 Caverna Independent	9.69	0.05
115 Christian County	15.96	3.24
121 Clark County	14.22	1.77
125 Clay County	9.72	0.88

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131 Clinton County	11.54	0.90
132 Cloverport Independent	15.57	6.25
133 Corbin Independent	11.82	2.54
134 Covington Independent	16.07	3.96
135 Crittenden County	13.31	1.74
141 Cumberland County	13.24	3.25
143 Danville Independent	12.84	1.72
145 Daviess County	10.63	1.86
146 Dawson Springs Independent	14.93	3.93
147 Dayton Independent	14.45	3.11
149 East Bernstadt Independent	16.00	4.22
151 Edmonson County	14.00	2.28
152 Elizabethtown Independent	16.80	2.09
155 Elliott County	17.67	3.46
156 Eminence Independent	10.69	1.83
157 Erlanger-Elsmere Independent	9.10	1.45
161 Estill County	13.90	2.21
162 Fairview Independent	21.77	6.29
165 Fayette County	17.23	6.00
171 Fleming County	12.73	0.15
175 Floyd County	15.69	1.31
176 Fort Thomas Independent	13.96	2.47
177 Frankfort Independent	17.39	4.93
181 Franklin County	11.45	1.78
185 Fulton County	16.38	3.34
186 Fulton Independent	13.33	2.98
191 Gallatin County	16.81	3.52
195 Garrard County	11.75	1.72
197 Glasgow Independent	8.94	1.11
201 Grant County	15.20	1.63
205 Graves County	11.42	1.41
211 Grayson County	10.18	1.20
215 Green County	12.90	2.11
221 Greenup County	14.07	1.66
225 Hancock County	12.88	2.81
231 Hardin County	11.08	1.36
235 Harlan County	14.56	1.31
236 Harlan Independent	11.84	1.87

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241 Harrison County	15.74	2.29
245 Hart County	14.44	2.11
246 Hazard Independent	14.34	2.55
251 Henderson County	15.28	2.37
255 Henry County	12.04	1.83
261 Hickman County	16.56	2.73
265 Hopkins County	18.16	4.20
271 Jackson County	11.75	2.17
272 Jackson Independent	13.36	1.62
275 Jefferson County	14.63	3.57
276 Jenkins Independent	21.74	5.86
281 Jessamine County	13.98	3.77
285 Johnson County	12.10	1.39
291 Kenton County	13.70	2.07
295 Knott County	12.96	2.08
301 Knox County	12.56	1.57
305 LaRue County	11.73	2.45
311 Laurel County	14.80	2.37
315 Lawrence County	17.53	1.15
321 Lee County	20.47	3.77
325 Leslie County	13.57	1.26
331 Letcher County	15.78	2.16
335 Lewis County	13.94	2.96
341 Lincoln County	13.92	2.36
345 Livingston County	12.52	1.78
351 Logan County	14.31	1.32
354 Ludlow Independent	11.15	0.85
361 Lyon County	16.45	2.56
365 Madison County	11.66	1.39
371 Magoffin County	12.02	1.51
375 Marion County	11.55	2.38
381 Marshall County	14.50	2.16
385 Martin County	20.40	1.76
391 Mason County	12.61	2.43
392 Mayfield Independent	13.65	1.32
395 McCracken County	15.90	2.68
401 McCreary County	13.66	2.61
405 McLean County	15.37	2.45

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411 Meade County	13.78	1.39
415 Menifee County	14.78	2.94
421 Mercer County	10.83	2.01
425 Metcalfe County	14.68	2.96
426 Middlesboro Independent	13.91	1.88
431 Monroe County	18.12	2.49
435 Montgomery County	15.96	3.18
441 Morgan County	19.32	2.18
445 Muhlenberg County	16.31	2.22
446 Murray Independent	9.17	1.43
451 Nelson County	14.08	2.65
452 Newport Independent	16.60	2.63
455 Nicholas County	12.32	1.73
461 Ohio County	16.25	3.39
465 Oldham County	12.10	3.43
471 Owen County	13.72	1.66
472 Owensboro Independent	13.55	3.07
475 Owsley County	12.30	1.18
476 Paducah Independent	18.49	3.04
477 Paintsville Independent	12.10	2.19
478 Paris Independent	18.35	4.40
481 Pendleton County	15.63	3.05
485 Perry County	16.28	2.26
491 Pike County	17.35	1.42
492 Pikeville Independent	16.74	1.02
493 Pineville Independent	18.82	2.25
495 Powell County	9.50	1.09
501 Pulaski County	13.78	0.99
502 Raceland Independent	20.09	2.11
505 Robertson County	14.51	2.29
511 Rockcastle County	10.82	0.76
515 Rowan County	13.12	0.68
521 Russell County	13.02	3.44
522 Russell Independent	14.71	0.97
523 Russellville Independent	16.06	2.54
524 Science Hill Independent	12.37	2.54
525 Scott County	12.56	1.67
531 Shelby County	13.43	2.08

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535 Simpson County	14.43	2.68
536 Somerset Independent	15.30	2.03
537 Southgate Independent	6.98	-
541 Spencer County	10.68	2.70
545 Taylor County	14.76	2.79
551 Todd County	15.24	2.57
555 Trigg County	12.88	2.95
561 Trimble County	16.53	4.39
565 Union County	15.30	3.22
567 Walton Verona Independent	12.41	1.49
571 Warren County	15.14	2.41
575 Washington County	15.30	2.84
581 Wayne County	9.92	1.01
585 Webster County	17.57	1.91
591 Whitley County	10.36	1.63
592 Williamsburg Independent	11.22	1.83
593 Williamstown Independent	12.18	2.65
595 Wolfe County	11.78	1.88
601 Woodford County	14.10	2.65

Kentucky Department of Education
Office of Finance and Operations
Division of District Support
District Funding and Reporting Branch

Date: May 4, 2021

Source: based on 2019-2020 audited Annual Financial Reports (AFRs)