

Kentucky Department of Education
Indirect Cost Rates used for FY 2022 - 2023
Based on FYE 2020 - 2021

District	Non	
	Restricted Rates	Restricted Rates
001 Adair County	11.43	1.97
005 Allen County	12.75	2.48
006 Anchorage Independent	22.53	6.82
011 Anderson County	12.79	1.84
012 Ashland Independent	11.82	1.01
013 Augusta Independent	13.41	2.93
015 Ballard County	17.65	4.14
016 Barbourville Independent	15.55	5.02
017 Bardstown Independent	11.61	2.46
021 Barren County	13.27	1.92
025 Bath County	13.17	1.48
026 Beechwood Independent	17.17	3.95
031 Bell County	14.83	1.57
032 Bellevue Independent	13.09	3.04
034 Berea Independent	8.99	2.21
035 Boone County	13.49	3.81
041 Bourbon County	13.84	1.81
042 Bowling Green Independent	17.81	1.94
045 Boyd County	13.72	1.47
051 Boyle County	14.40	4.12
055 Bracken County	10.48	0.96
061 Breathitt County	8.91	1.74
065 Breckinridge County	14.89	3.06
071 Bullitt County	10.52	1.49
072 Burgin Independent	15.17	3.45
075 Butler County	12.39	2.18
081 Caldwell County	14.00	1.34
085 Calloway County	11.39	1.91
091 Campbell County	16.61	3.19
092 Campbellsville Independent	16.04	1.63
095 Carlisle County	13.81	2.86
101 Carroll County	13.23	2.76
105 Carter County	14.44	1.19
111 Casey County	13.77	1.95
113 Caverna Independent	8.82	0.04
115 Christian County	17.05	3.49
121 Clark County	16.41	1.69
125 Clay County	9.40	0.91
131 Clinton County	10.54	1.02
132 Cloverport Independent	14.52	5.52
133 Corbin Independent	11.18	2.89
134 Covington Independent	16.11	4.02

135 Crittenden County	13.32	2.19
141 Cumberland County	16.83	2.68
143 Danville Independent	13.25	2.57
145 Daviess County	9.21	1.88
146 Dawson Springs Independent	15.79	3.92
147 Dayton Independent	16.61	4.15
149 East Bernstadt Independent	14.23	4.14
151 Edmonson County	15.03	2.22
152 Elizabethtown Independent	13.61	2.51
155 Elliott County	16.12	3.68
156 Eminence Independent	10.57	1.85
157 Erlanger-Elsmere Independent	7.19	1.33
161 Estill County	13.08	2.03
162 Fairview Independent	19.35	5.66
165 Fayette County	19.76	7.96
171 Fleming County	14.30	1.15
175 Floyd County	11.97	1.14
176 Fort Thomas Independent	15.34	3.06
177 Frankfort Independent	16.07	5.55
181 Franklin County	13.96	2.08
185 Fulton County	16.05	3.65
186 Fulton Independent	13.88	3.10
191 Gallatin County	15.64	3.51
195 Garrard County	12.57	1.74
197 Glasgow Independent	8.62	1.18
201 Grant County	15.47	1.38
205 Graves County	10.95	1.21
211 Grayson County	10.03	1.22
215 Green County	12.98	1.88
221 Greenup County	14.55	2.04
225 Hancock County	14.88	3.44
231 Hardin County	11.11	1.28
235 Harlan County	14.32	1.23
236 Harlan Independent	6.91	1.76
241 Harrison County	16.32	2.73
245 Hart County	12.87	0.92
246 Hazard Independent	22.61	2.01
251 Henderson County	15.53	3.77
255 Henry County	12.80	1.95
261 Hickman County	15.83	2.64
265 Hopkins County	17.35	3.94
271 Jackson County	12.03	2.12
272 Jackson Independent	10.13	1.56
275 Jefferson County	13.19	3.15
276 Jenkins Independent	22.53	6.05
281 Jessamine County	15.13	4.26
285 Johnson County	14.88	1.67

291 Kenton County	14.04	1.62
295 Knott County	12.91	2.29
301 Knox County	12.06	1.44
305 LaRue County	11.38	2.30
311 Laurel County	13.63	2.30
315 Lawrence County	19.54	1.10
321 Lee County	24.35	4.04
325 Leslie County	11.43	1.42
331 Letcher County	16.80	1.91
335 Lewis County	14.11	2.71
341 Lincoln County	13.42	2.37
345 Livingston County	13.76	2.18
351 Logan County	13.39	1.60
354 Ludlow Independent	12.72	0.87
361 Lyon County	14.81	2.46
365 Madison County	11.99	1.48
371 Magoffin County	12.47	1.53
375 Marion County	9.96	2.23
381 Marshall County	14.77	2.16
385 Martin County	17.76	1.49
391 Mason County	11.88	2.53
392 Mayfield Independent	12.50	1.22
395 McCracken County	13.51	2.62
401 McCreary County	12.18	2.39
405 McLean County	14.72	2.59
411 Meade County	13.32	1.43
415 Menifee County	16.49	3.58
421 Mercer County	11.92	2.16
425 Metcalfe County	15.14	2.94
426 Middlesboro Independent	16.21	2.27
431 Monroe County	19.02	3.11
435 Montgomery County	17.74	3.28
441 Morgan County	19.08	2.43
445 Muhlenberg County	16.68	1.97
446 Murray Independent	8.59	1.16
451 Nelson County	15.43	2.93
452 Newport Independent	13.67	2.53
455 Nicholas County	15.50	2.13
461 Ohio County	15.82	3.79
465 Oldham County	12.17	3.21
471 Owen County	14.29	1.97
472 Owensboro Independent	11.13	3.05
475 Owsley County	12.29	2.40
476 Paducah Independent	17.43	3.07
477 Paintsville Independent	12.16	1.66
478 Paris Independent	16.94	5.42
481 Pendleton County	16.34	3.20

485 Perry County	17.38	2.31
491 Pike County	19.01	1.51
492 Pikeville Independent	15.95	1.09
493 Pineville Independent	16.02	1.53
495 Powell County	9.38	0.78
501 Pulaski County	13.67	1.25
502 Raceland Independent	18.14	4.57
505 Robertson County	12.20	1.61
511 Rockcastle County	8.78	0.86
515 Rowan County	11.57	0.66
521 Russell County	13.66	3.49
522 Russell Independent	14.98	0.91
523 Russellville Independent	17.69	2.69
524 Science Hill Independent	12.17	2.44
525 Scott County	12.07	1.77
531 Shelby County	13.58	1.90
535 Simpson County	15.99	2.85
536 Somerset Independent	15.53	2.00
537 Southgate Independent	8.94	-
541 Spencer County	10.80	2.71
545 Taylor County	14.32	2.59
551 Todd County	15.52	3.16
555 Trigg County	12.94	3.47
561 Trimble County	15.81	4.74
565 Union County	14.46	3.05
567 Walton Verona Independent	13.08	1.55
571 Warren County	13.03	2.46
575 Washington County	13.63	3.12
581 Wayne County	10.30	0.92
585 Webster County	17.27	2.05
591 Whitley County	10.37	1.58
592 Williamsburg Independent	12.58	1.81
593 Williamstown Independent	11.16	2.48
595 Wolfe County	8.73	1.37
601 Woodford County	13.37	2.60

Kentucky Department of Education
Office of Finance and Operations
Division of District Support
District Funding and Reporting Branch
Date: May 9, 2022

Source: based on 2020-2021 audited Annual Financial Reports (AFRs)