

Kentucky Department of Education
Indirect Cost Rates used for FY 2023 - 2024
Based on FYE 2021 - 2022

District	Non Restricted Rates	Restricted Rates
001 Adair County	11.83	2.13
005 Allen County	12.87	1.79
006 Anchorage Independent	24.62	6.88
011 Anderson County	12.39	1.83
012 Ashland Independent	13.51	1.26
013 Augusta Independent	12.97	2.68
015 Ballard County	18.83	4.14
016 Barbourville Independent	22.58	4.32
017 Bardstown Independent	13.07	3.23
021 Barren County	12.03	1.82
025 Bath County	12.94	1.41
026 Beechwood Independent	16.25	3.32
031 Bell County	15.5	1.29
032 Bellevue Independent	15.95	4.31
034 Berea Independent	10.65	2.19
035 Boone County	13.9	4.59
041 Bourbon County	12.27	1.71
042 Bowling Green Independent	17.31	1.96
045 Boyd County	13.38	1.49
051 Boyle County	14.73	4.16
055 Bracken County	13.31	0.92
061 Breathitt County	10.34	1.66
065 Breckinridge County	24.65	2.89
071 Bullitt County	9.83	1.7
072 Burgin Independent	10.45	2.85
075 Butler County	12.53	2.13
081 Caldwell County	15.94	2.02
085 Calloway County	11.25	1.77
091 Campbell County	16.44	2.95
092 Campbellsville Independent	12.94	1.55
095 Carlisle County	14.03	2.58
101 Carroll County	16.53	2.74
105 Carter County	16.56	1.31
111 Casey County	14.42	1.82
113 Caverna Independent	9.81	0.04
115 Christian County	16.38	2.9
121 Clark County	15.49	1.93
125 Clay County	9.82	0.95
131 Clinton County	13.94	0.99
132 Cloverport Independent	16.66	6.06
133 Corbin Independent	12.17	3.23
134 Covington Independent	15.69	3.68

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135 Crittenden County	16.32	1.89
141 Cumberland County	10.08	1.84
143 Danville Independent	13.39	2.75
145 Daviess County	10	2.06
146 Dawson Springs Independent	17.04	3.44
147 Dayton Independent	15.53	3.93
149 East Bernstadt Independent	15.43	3.99
151 Edmonson County	18.39	2.51
152 Elizabethtown Independent	15.02	2.41
155 Elliott County	20.69	3.07
156 Eminence Independent	11.84	1.8
157 Erlanger-Elsmere Independent	7.05	1.29
161 Estill County	15.78	2.92
162 Fairview Independent	16.43	4.21
165 Fayette County	19.96	7.75
171 Fleming County	10.32	0.05
175 Floyd County	12.81	1.24
176 Fort Thomas Independent	16.53	3.13
177 Frankfort Independent	17.57	4.67
181 Franklin County	15.08	3.35
185 Fulton County	16.89	3.24
186 Fulton Independent	12.19	3.12
191 Gallatin County	17.51	3.54
195 Garrard County	14.15	2.06
197 Glasgow Independent	9.92	1.31
201 Grant County	16.01	1.35
205 Graves County	12.53	1.33
211 Grayson County	11.52	1.32
215 Green County	11.26	1.64
221 Greenup County	14.66	1.93
225 Hancock County	14.74	2.71
231 Hardin County	11.4	1.44
235 Harlan County	15.38	1.24
236 Harlan Independent	12.76	1.37
241 Harrison County	17.17	2.58
245 Hart County	15.18	1.63
246 Hazard Independent	14	2.2
251 Henderson County	14.21	2.86
255 Henry County	13.82	1.85
261 Hickman County	19.46	2.46
265 Hopkins County	18.12	3.98
271 Jackson County	12.94	2.79

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272 Jackson Independent	8.25	1.15
275 Jefferson County	16.38	4
276 Jenkins Independent	23.81	4.68
281 Jessamine County	15.69	4.43
285 Johnson County	13.42	1.36
291 Kenton County	15.08	2.44
295 Knott County	16.22	1.75
301 Knox County	11.51	1.43
305 LaRue County	12.7	2.43
311 Laurel County	14.25	2.37
315 Lawrence County	16.99	1.06
321 Lee County	17.7	4.01
325 Leslie County	13.21	1.47
331 Letcher County	18.22	2.06
335 Lewis County	13.37	2.76
341 Lincoln County	14.06	2.41
345 Livingston County	15.74	2.12
351 Logan County	15.26	1.63
354 Ludlow Independent	13.98	0.88
361 Lyon County	16.1	2.43
365 Madison County	11.63	1.41
371 Magoffin County	13.53	1.47
375 Marion County	10.91	2.35
381 Marshall County	16.66	2.11
385 Martin County	18.58	1.33
391 Mason County	12.72	2.47
392 Mayfield Independent	12.42	1.22
395 McCracken County	15.82	2.71
401 McCreary County	12.51	2.03
405 McLean County	14.49	2.3
411 Meade County	13.73	1.53
415 Menifee County	19.57	3.51
421 Mercer County	12.9	2.15
425 Metcalfe County	16.45	2.95
426 Middlesboro Independent	15.08	2.17
431 Monroe County	16.35	2.46
435 Montgomery County	16.25	3.04
441 Morgan County	18.49	2.1
445 Muhlenberg County	16.2	1.91
446 Murray Independent	9.18	1.17
451 Nelson County	17.89	3.93
452 Newport Independent	16.24	2.58

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455 Nicholas County	17.48	1.85
461 Ohio County	15.74	3.45
465 Oldham County	14.24	4.22
471 Owen County	13.96	1.95
472 Owensboro Independent	11.83	3.46
475 Owsley County	10.36	2.14
476 Paducah Independent	16.67	3
477 Paintsville Independent	15.09	2.3
478 Paris Independent	15.74	4.66
481 Pendleton County	21.49	3.89
485 Perry County	15.06	2.11
491 Pike County	20.52	1.33
492 Pikeville Independent	15.62	1.17
493 Pineville Independent	17.11	2.24
495 Powell County	7.35	0.62
501 Pulaski County	14.44	1.42
502 Raceland Independent	15.41	3.13
505 Robertson County	11.5	2.36
511 Rockcastle County	9.72	0.8
515 Rowan County	13.16	0.66
521 Russell County	18.15	2.73
522 Russell Independent	15.12	0.97
523 Russellville Independent	16.56	2.85
524 Science Hill Independent	16.27	2.7
525 Scott County	13.87	1.68
531 Shelby County	13.37	1.79
535 Simpson County	14.56	2.81
536 Somerset Independent	16.4	1.96
537 Southgate Independent	9.29	0
541 Spencer County	12.71	2.64
545 Taylor County	17.94	2.9
551 Todd County	13.91	3.07
555 Trigg County	15.18	3.67
561 Trimble County	17.15	4.34
565 Union County	14.71	3.17
567 Walton Verona Independent	11.89	1.58
571 Warren County	11.75	2.27
575 Washington County	14.47	2.89
581 Wayne County	10.59	0.93
585 Webster County	16.25	1.91
591 Whitley County	11.96	1.55
592 Williamsburg Independent	14.12	1.66

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593 Williamstown Independent	12.36	3.54
595 Wolfe County	11.55	1.79
601 Woodford County	13.72	2.9

Kentucky Department of Education

Office of Finance and Operations

Division of District Support

District Funding and Reporting Branch

Date: May 4, 2023

Source: based on 2021-2022 audited Annual Financial Reports (AFRs)