



FAYETTE COUNTY PUBLIC SCHOOLS

Executive Summary
Fayette County Public Schools Board Meeting
Agenda Item

MEETING: Regular

DATE: 6/26/2023

TOPIC: Indirect Cost Rate Approval and Adoption

PREPARED BY: Rodney Jackson

Recommended Action on: 6/26/2023
Informational Item

Superintendent Prior Approval: No

Recommendation/Motion: NA

Background/Rationale: This is to inform the Board of the restricted and non-restricted indirect cost calculations adopted and approved by the Kentucky Department of Education of 7.75% and 19.96% respectively effective July 1, 2023. Indirect costs are expenditures in support of a program that are not directly identifiable to that program. The Federal government allows entities to be reimbursed for a portion of support expenditures incurred with relation to Federal programs. The Kentucky Department of Education calculates two different rates for indirect costs - restricted and non-restricted. Restricted rates may be applied to federal grants that exclude expenses for district administrative support and allow non-restricted rates that may be applied against district food service programs. The U.S. Department of Education requires the Kentucky Department of Education to have the approved indirect cost rates for school districts.

Strategic Priority:

- ☐ Student Achievement ☐ Diversity, Equity, Inclusion & Belonging
- ☐ Highly Effective & Culturally Responsive Workforce
- ☐ Stakeholder Engagement & Outreach ☒ Organizational Health & Efficiency

Data Considerations: General fund revenue support of grants

Policy: 01.11 (General Powers and Duties of the Board)

Fiscal Impact: NA

Attachments(s): KDE Indirect Cost Rates

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
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