

Kentucky Department of Education
Indirect Cost Rates used for FY 2025 - 2026
Based on FY 2023 - 2024

Number	Name	Fiscal Year	Rate Type	Distribution Base	From	To	Non-Restricted	Capitalization Threshold	Restricted
001	Adair County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	11.25	\$ 1,000	1.94
005	Allen County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	12.70	\$ 5,000	1.69
006	Anchorage Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	24.54	\$ 5,000	6.71
011	Anderson County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	12.42	\$ 5,000	2.05
012	Ashland Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	14.60	\$ 1,000	1.19
013	Augusta Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	14.67	\$ 5,000	2.72
015	Ballard County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	18.74	\$ 1,000	3.90
016	Barbourville Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	19.05	\$ 5,000	4.47
017	Bardstown Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	12.42	\$ 5,000	2.94
021	Barren County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	12.76	\$ 5,000	1.98
025	Bath County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	13.56	\$ 5,000	1.60
026	Beechwood Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	16.66	\$ 5,000	3.28
031	Bell County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	18.38	\$ 5,000	1.48
032	Bellevue Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	16.57	\$ 5,000	3.73
034	Berea Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	11.37	\$ 1,000	2.69
035	Boone County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	13.84	\$ 1,000	3.08
041	Bourbon County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	13.15	\$ 1,000	1.67
042	Bowling Green Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	17.30	\$ 5,000	2.08
045	Boyd County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	14.51	\$ 5,000	1.64
051	Boyle County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	14.97	\$ 5,000	4.19
055	Bracken County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	13.25	\$ 5,000	0.93
061	Breathitt County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	12.97	\$ 5,000	1.84
065	Breckinridge County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	18.51	\$ 5,000	3.18
071	Bullitt County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	10.36	\$ 1,000	1.92
072	Burgin Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	11.31	\$ 5,000	2.85
075	Butler County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	13.23	\$ 5,000	2.19
081	Caldwell County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	17.85	\$ 5,000	2.14
085	Calloway County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	11.33	\$ 5,000	1.85
091	Campbell County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	16.09	\$ 5,000	2.74
092	Campbellsville Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	14.94	\$ 1,000	1.48
095	Carlisle County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	14.67	\$ 1,000	2.61
101	Carroll County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	15.52	\$ 5,000	3.04
105	Carter County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	16.48	\$ 1,000	1.25
111	Casey County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	15.53	\$ 5,000	1.95
113	Caverna Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	13.14	\$ 1,000	0.11
115	Christian County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	17.01	\$ 1,000	2.90
121	Clark County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	16.79	\$ 5,000	2.50
125	Clay County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	10.67	\$ 5,000	0.99
131	Clinton County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	13.85	\$ 5,000	1.03
132	Cloverport Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	15.35	\$ 5,000	5.83
133	Corbin Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	12.70	\$ 5,000	3.37
134	Covington Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	15.60	\$ 1,000	3.56
135	Crittenden County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	15.23	\$ 5,000	2.05
141	Cumberland County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	11.22	\$ 5,000	1.78
143	Danville Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	14.59	\$ 1,000	3.15
145	Daviess County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	10.51	\$ 5,000	2.11
146	Dawson Springs Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	19.33	\$ 5,000	3.89
147	Dayton Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	14.92	\$ 5,000	3.79

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149	East Bernstadt Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	14.82	\$ 5,000	4.05
151	Edmonson County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	18.15	\$ 5,000	3.86
152	Elizabethtown Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	16.77	\$ 5,000	2.19
155	Elliott County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	18.73	\$ 1,000	3.52
156	Eminence Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	12.13	\$ 5,000	1.65
157	Erlanger-Elsmere Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	7.58	\$ 5,000	1.14
161	Estill County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	15.99	\$ 1,000	2.82
162	Fairview Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	17.25	\$ 5,000	4.85
165	Fayette County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	20.58	\$ 5,000	8.38
171	Fleming County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	11.24	\$ 5,000	0.32
175	Floyd County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	13.85	\$ 1,000	1.30
176	Fort Thomas Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	15.89	\$ 5,000	3.09
177	Frankfort Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	19.23	\$ 5,000	5.01
181	Franklin County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	14.63	\$ 1,000	2.39
185	Fulton County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	17.15	\$ 5,000	3.40
186	Fulton Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	10.83	\$ 1,000	2.87
191	Gallatin County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	18.41	\$ 1,000	3.85
195	Garrard County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	15.21	\$ 5,000	2.01
197	Glasgow Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	10.29	\$ 1,000	1.40
201	Grant County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	16.52	\$ 5,000	1.25
205	Graves County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	11.92	\$ 5,000	1.30
211	Grayson County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	11.36	\$ 5,000	1.37
215	Green County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	11.44	\$ 1,000	1.83
221	Greenup County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	14.35	\$ 5,000	1.71
225	Hancock County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	15.51	\$ 5,000	2.96
231	Hardin County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	12.47	\$ 5,000	1.45
235	Harlan County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	16.36	\$ 1,000	1.45
236	Harlan Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	13.00	\$ 1,000	1.37
241	Harrison County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	15.95	\$ 5,000	2.54
245	Hart County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	16.14	\$ 5,000	2.02
246	Hazard Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	14.47	\$ 1,000	2.17
251	Henderson County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	14.52	\$ 1,000	2.79
255	Henry County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	13.67	\$ 5,000	1.83
261	Hickman County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	17.81	\$ 1,000	2.80
265	Hopkins County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	18.28	\$ 5,000	4.18
271	Jackson County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	13.16	\$ 1,000	2.25
272	Jackson Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	10.93	\$ 5,000	1.52
275	Jefferson County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	17.36	\$ 1,000	4.41
276	Jenkins Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	21.39	\$ 1,000	3.83
281	Jessamine County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	15.36	\$ 1,000	4.21
285	Johnson County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	13.72	\$ 1,000	1.30
291	Kenton County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	14.73	\$ 1,000	2.47
295	Knott County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	21.52	\$ 1,000	1.85
301	Knox County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	13.27	\$ 5,000	1.89
305	LaRue County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	13.43	\$ 5,000	2.32
311	Laurel County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	14.94	\$ 5,000	2.19
315	Lawrence County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	17.60	\$ 1,000	1.20
321	Lee County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	17.56	\$ 1,000	3.92

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325	Leslie County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	14.43	\$ 5,000	1.46
331	Letcher County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	38.91	\$ 1,000	1.80
335	Lewis County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	14.95	\$ 5,000	2.84
341	Lincoln County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	14.74	\$ 5,000	2.42
345	Livingston County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	17.64	\$ 5,000	2.00
351	Logan County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	16.35	\$ 5,000	1.64
354	Ludlow Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	13.40	\$ 5,000	1.15
361	Lyon County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	14.86	\$ 5,000	2.41
365	Madison County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	13.11	\$ 5,000	1.34
371	Magoffin County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	14.36	\$ 1,000	1.51
375	Marion County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	12.29	\$ 5,000	2.41
381	Marshall County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	17.91	\$ 1,000	2.30
385	Martin County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	19.83	\$ 1,000	1.28
391	Mason County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	14.37	\$ 5,000	2.65
392	Mayfield Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	10.85	\$ 1,000	1.14
395	McCracken County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	17.36	\$ 1,000	2.90
401	McCreary County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	13.14	\$ 5,000	2.43
405	McLean County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	15.24	\$ 5,000	2.40
411	Meade County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	14.10	\$ 5,000	1.55
415	Menifee County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	20.03	\$ 1,000	3.74
421	Mercer County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	13.03	\$ 5,000	2.20
425	Metcalf County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	16.42	\$ 5,000	2.66
426	Middlesboro Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	13.57	\$ 5,000	1.99
431	Monroe County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	17.88	\$ 5,000	2.99
435	Montgomery County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	17.71	\$ 1,000	3.72
441	Morgan County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	17.97	\$ 5,000	1.95
445	Muhlenberg County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	17.04	\$ 5,000	2.12
446	Murray Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	9.67	\$ 5,000	1.23
451	Nelson County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	15.78	\$ 5,000	3.42
452	Newport Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	14.69	\$ 5,000	2.96
455	Nicholas County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	13.01	\$ 5,000	1.71
461	Ohio County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	16.59	\$ 5,000	3.83
465	Oldham County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	13.56	\$ 1,000	3.62
471	Owen County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	14.22	\$ 1,000	2.00
472	Owensboro Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	12.64	\$ 5,000	4.09
475	Owsley County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	11.26	\$ 1,000	1.81
476	Paducah Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	16.51	\$ 5,000	3.18
477	Paintsville Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	15.20	\$ 1,000	2.18
478	Paris Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	17.20	\$ 5,000	4.84
481	Pendleton County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	18.25	\$ 5,000	3.79
485	Perry County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	15.27	\$ 5,000	2.12
491	Pike County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	19.76	\$ 1,000	1.38
492	Pikeville Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	15.71	\$ 1,000	1.10
493	Pineville Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	17.61	\$ 5,000	1.85
495	Powell County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	9.18	\$ 1,000	0.94
501	Pulaski County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	15.15	\$ 5,000	1.35
502	Raceland Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	15.88	\$ 5,000	2.28
505	Robertson County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	13.46	\$ 5,000	2.58

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511	Rockcastle County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	10.28	\$ 1,000	0.86
515	Rowan County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	13.13	\$ 5,000	0.64
521	Russell County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	18.79	\$ 5,000	2.74
522	Russell Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	16.89	\$ 5,000	1.22
523	Russellville Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	19.54	\$ 5,000	2.61
524	Science Hill Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	15.37	\$ 5,000	2.47
525	Scott County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	13.25	\$ 5,000	1.67
531	Shelby County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	15.51	\$ 5,000	1.94
535	Simpson County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	14.96	\$ 5,000	2.78
536	Somerset Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	16.14	\$ 5,000	1.92
537	Southgate Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	9.30	\$ 5,000	0.01
541	Spencer County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	12.50	\$ 5,000	2.98
545	Taylor County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	17.63	\$ 1,000	2.53
551	Todd County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	16.73	\$ 5,000	3.31
555	Trigg County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	14.94	\$ 5,000	3.51
561	Trimble County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	17.60	\$ 1,000	4.24
565	Union County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	17.95	\$ 1,000	3.65
567	Walton Verona Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	11.29	\$ 1,000	1.46
571	Warren County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	12.78	\$ 5,000	2.35
575	Washington County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	14.99	\$ 5,000	3.09
581	Wayne County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	11.82	\$ 1,000	0.99
585	Webster County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	17.57	\$ 5,000	1.97
591	Whitley County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	12.28	\$ 5,000	1.50
592	Williamsburg Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	11.94	\$ 1,000	1.70
593	Williamstown Independent	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	12.09	\$ 5,000	3.32
595	Wolfe County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	12.02	\$ 1,000	1.72
601	Woodford County	2025 - 2026	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2025	6/30/2026	14.83	\$ 1,000	3.33

Kentucky Department of Education

Office of Finance and Operations

Division of District Support

District Funding and Reporting Branch

Date: May 13, 2025

Source: Based on 2023-2024 audited Annual Financial Reports (AFRs)

Notes: The updated format for this information is based on the United States Department of Education (USDOE) reviews of our previous method.

This change is due to the implementation of the 3-year rolling average calculation provided by USDOE, which KDE will be using to determine indirect cost rates starting in the fiscal year 2026.