

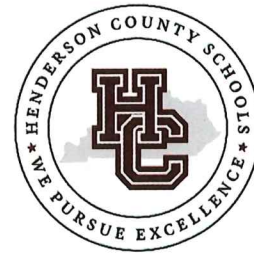
Henderson County Schools

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Dr. Bob Lawson, Superintendent



To: Dr. Bob Lawson, Superintendent
And School Board Members

From: Cindy Cloutier *Cloutier*
Director of Finance

Date: June 23, 2025

Re: 2025-2026 Indirect Cost Rates

Attached you will find the Indirect Cost Rates for the 2025-2026 fiscal year.

We respectfully request your approval to accept these rates listed below and approve the utilization of these rates.

Non –Restricted Rate – Child Nutrition	14.52%
Restricted Rate – Federal Grants	2.79%

Please advise if you have any questions or concerns.

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

Number	Name	Fiscal Year	Non-Restricted	Restricted
251	Henderson County	2025 - 2026	14.52	2.79
255	Henry County	2025 - 2026	13.67	1.83
261	Hickman County	2025 - 2026	17.81	2.80
265	Hopkins County	2025 - 2026	18.28	4.18
271	Jackson County	2025 - 2026	13.16	2.25
272	Jackson Independent	2025 - 2026	10.93	1.52
275	Jefferson County	2025 - 2026	17.36	4.41
276	Jenkins Independent	2025 - 2026	21.39	3.83
281	Jessamine County	2025 - 2026	15.36	4.21
285	Johnson County	2025 - 2026	13.72	1.30
291	Kenton County	2025 - 2026	14.73	2.47
295	Knott County	2025 - 2026	21.52	1.85
301	Knox County	2025 - 2026	13.27	1.89
305	LaRue County	2025 - 2026	13.43	2.32
311	Laurel County	2025 - 2026	14.94	2.19
315	Lawrence County	2025 - 2026	17.60	1.20
321	Lee County	2025 - 2026	17.56	3.92
325	Leslie County	2025 - 2026	14.43	1.46
331	Letcher County	2025 - 2026	38.91	1.80
335	Lewis County	2025 - 2026	14.95	2.84
341	Lincoln County	2025 - 2026	14.74	2.42
345	Livingston County	2025 - 2026	17.64	2.00
351	Logan County	2025 - 2026	16.35	1.64
354	Ludlow Independent	2025 - 2026	13.40	1.15
361	Lyon County	2025 - 2026	14.86	2.41
365	Madison County	2025 - 2026	13.11	1.34
371	Magoffin County	2025 - 2026	14.36	1.51
375	Marion County	2025 - 2026	12.29	2.41
381	Marshall County	2025 - 2026	17.91	2.30
385	Martin County	2025 - 2026	19.83	1.28
391	Mason County	2025 - 2026	14.37	2.65
392	Mayfield Independent	2025 - 2026	10.85	1.14
395	McCracken County	2025 - 2026	17.36	2.90
401	McCreary County	2025 - 2026	13.14	2.43
405	McLean County	2025 - 2026	15.24	2.40
411	Meade County	2025 - 2026	14.10	1.55
415	Menifee County	2025 - 2026	20.03	3.74
421	Mercer County	2025 - 2026	13.03	2.20
425	Metcalfe County	2025 - 2026	16.42	2.66
426	Middlesboro Independent	2025 - 2026	13.57	1.99
431	Monroe County	2025 - 2026	17.88	2.99
435	Montgomery County	2025 - 2026	17.71	3.72
441	Morgan County	2025 - 2026	17.97	1.95
445	Muhlenberg County	2025 - 2026	17.04	2.12
446	Murray Independent	2025 - 2026	9.67	1.23
451	Nelson County	2025 - 2026	15.78	3.42