

**Kentucky Department of Education**  
**Indirect Cost Rates used for FY 2025 - 2026**  
**Based on FYE 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       |