

**2026-2027 SCHOOL YEAR DISTRICT MOA
CONTRACT CALCULATION WORKSHEET**

Individual Name: Dana Graham

KDE Position Title: Educational Recovery Leader (ERL)

Vendor/School District: Oldham Co

Total Amount of Contract: \$152,677

District Salary Information

<u>\$100,345</u>	<u>/</u>	<u>210</u>	=	<u>\$477.83</u>
Total District Salary		Total District Days		District Daily Rate
				Total District Salary <u>\$100,345</u>
Purpose of District Stipend: Education Specialist Certification				District Stipend <u>\$1,000</u>
				Total District Salary and District Stipend <u>\$101,345</u>

KDE Contract Salary Information

<u>\$477.83</u>	x	<u>235</u>	=	<u>\$112,291</u>
KDE Contract Daily Rate		KDE Contract Days		KDE Salary Subtotal
				KDE Salary Subtotal + District Stipend <u>\$113,291</u>
				KDE Contract Subtotal <u>\$113,291 X 120%</u> <u>\$135,949</u>
<u>\$110,000</u>				Final KDE Contract Subtotal <u>\$110,000</u>
ERL CAP				

ERL Stipend - \$3,291
KTRS contributions should not be reported on this stipend.

Fringe Benefit Information

<u>319</u>	Detailed:	<u>Workers Comp</u>
<u>60</u>	Detailed:	<u>Unemployment Insurance</u>
<u>1,595</u>	Detailed:	<u>Misc. Insurance & Medicare \$</u>
<u>31,410</u>	Detailed:	<u>Fringe Benefit Pool(Health: \$13,586; Admin: \$96; Life: \$12; TRS: \$17,716)</u>
Federal Funds CFDA # 84.010 MUNIS # 320NE		
Total District Fringe Benefits <u>\$33,384</u>		

Indirect Cost Calculation & KDE Contract Total Information

<u>3.38%</u>	X	<u>\$143,384</u>	=	<u>\$4,846</u>
Indirect Cost Rate		Final KDE Contract Subtotal and Total District Fringes		Indirect Cost Total
				CCW Total <u>\$148,230</u>
				3% Adjustment Allowance <u>\$4,447</u>
				KDE Contract Total <u>\$152,677</u>

Signature of Superintendent: _____ Date: _____

For KDE use only:	
Contract # PON2	
Accounting Template	<u>E86227/ E156</u>
Number of Contract Years	<u>2</u>

2026-2027 SCHOOL YEAR DISTRICT ERL MOA CONTRACT CALCULATION WORKSHEET INSTRUCTIONS

Please populate all fields (except the For KDE use only: box)

It is the responsibility of the district to notify our agency of any needed modification to the contract. Please email Nicole Crosthwaite (nicole.crosthwaite@education.ky.gov) a revised Contract Calculation Worksheet to reflect any needed changes to the 2026-2027 contract.

District Salary Information

Total District Salary - including all salary paid to employee except stipend.

Total District Days - total number of days that the employee is employed by the district (including Extended days).

District Daily Rate - Total District Salary divided by Total District Days.

Stipend - any stipend paid the last year before KDE contracted for the employee services. **If your employee received the \$2,000 National Board Certification Salary Supplement from your district during the year prior to KDE contracting with you for their services, then enter the amount as a stipend. Do not request reimbursement from the Office of District Support Services at KDE for the years that they are on a MOA.**

Purpose of Stipend - what duties were performed for the stipend. **Always note if part of the stipend is for the National Board Certification Salary Supplement.**

Total District Salary and Stipend - the total amount the employee receives at the district.

KDE Contract Salary Information for ERL

KDE Contract Daily Rate - same as District Daily Rate above.

KDE Contract Days - will be a 235 day contract with KDE.

KDE Salary Subtotal - KDE Contract Daily Rate multiplied by KDE Contract Days

KDE Contract Subtotal - the District Stipend + KDE Salary Subtotal x **1.20 (120%)**

Final KDE Contract Subtotal - is the same as the KDE Contract Subtotal unless that amount is more than \$110,000 then the Final KDE Contract Subtotal will be capped at \$110,000.

ERL Stipend - Final KDE Contract Subtotal less the KDE Salary Subtotal + District Stipend

Fringe Benefit Information

Fringes Benefits - All fringe benefits paid by the district for the employee for whose services KDE is contracting.

Workers Comp - Paid at the district policy rate.

Unemployment Insurance - Paid on 10% of the first \$6,000 of salary; or recommended amount by KSBIT.

Medicare - Paid at the rate of 1.45%.

Insurance - Any insurance paid by the district for the employee for whose services KDE is contracting.

If the MOA is paid from Federal funds, KDE will pay your district for the total amount of the Medical Insurance for your employee.

If the MOA is paid from General funds, KDE will pay your district for the contribution paid to the KTRS Medical Insurance Fund at the rate of at the rate of 3%.

If the MOA is paid from Federal Funds, KDE will pay your district for the contribution paid to the KTRS Medical Insurance Fund 16.105%. This federal rate include the 3% for KTRS Medical Insurance Fund.

When an employee is funded by Federal funds, the district should also be reimbursed for State Administrative Fees.

Indirect Cost Calculation & KDE Contract Total Information

Indirect Cost Rate - the current District Restricted Indirect Cost Rate.

KDE Contract Subtotal & Total District Fringe Benefits - total of above amounts.

Indirect Cost Total- Indirect Cost Rate multiplied by the KDE Contract Subtotal.

CCW Total- Total of the KDE Contract Subtotal, Total District Fringe Benefits, and Indirect Cost Total.

3% adjustment allowance- When the CCW is revised, if the increase is more than the KDE Contract Total the contract will be modified. If not, the district will be paid the amount of the revised CCW Total.

KDE Contract Total - Total of the CCW Total, and 3% adjustment allowance.
