

**Kentucky Department of Education
Indirect Cost Report used for FY 2026 - 2027
Covington Independent School District
Based on FYE 2024 - 2025**

Munis Code	Program Name	Expenditure			
		Total	Direct and Unallowed	Indirect	Excluded
Fund 1					
1000	Instruction	27,813,470.00	20,062,382.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	6,694,564.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	1,056,524.00
2100	Student Support Services	4,401,984.00	3,186,008.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	1,169,053.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	46,923.00
2200	Instruction Support Services	612,366.00	456,124.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	156,242.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
2300	District Administration	2,776,300.00	2,497,467.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	224,015.00
	0342 Auditing Services	0.00	0.00	40,595.00	0.00
	0344 Financial Services	0.00	0.00	0.00	0.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	14,223.00
2400	School Admin Support	4,786,286.00	3,535,235.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	1,242,767.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	8,284.00
2300	Business Support	2,608,447.00	0.00	1,854,652.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	468,374.00
	0533 On-Behalf Technology 16M	0.00	0.00	0.00	64,704.00
	0700 Property	0.00	0.00	0.00	220,717.00



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		Total	Direct and Unallowed	Indirect	Excluded
2600	Plant Operations and Maintenance	6,513,618.00	0.00	5,432,008.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	1,009,151.00
	0700 Property	0.00	0.00	0.00	72,459.00
2700	Student Transportation	2,904,282.00	1,817,417.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	562,521.00
	0700 Property	0.00	0.00	0.00	524,344.00
2900	Other Support Services	5,500.00	5,500.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
3100	Food Service Operations	0.00	0.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
3200	Day Care Operations	0.00	0.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
3300	Community Service Operations	349.00	349.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
3400	Adult Education Operations	0.00	0.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
3900	Other Non-Instructional Services	0.00	0.00	0.00	0.00
	0280 On-Behalf	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
4XXX	Facilities	114,046.00	0.00	0.00	114,046.00
5XXX	Fund Transfers/Debt Service	148,140.00	0.00	0.00	148,140.00
Totals Fund 1 :		52,684,788.00	31,560,482.00	7,327,255.00	13,797,051.00



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Munis Code	Program Name	Expenditure			
		Total	Direct and Unallowed	Indirect	Excluded
Fund 2					
1000	Instruction	8,416,705.00	7,976,766.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	439,939.00
2100	Student Support Services	519,717.00	480,212.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	39,505.00
2200	Instruction Support Services	982,062.00	982,062.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
2300	District Admin Support	468.00	468.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
2400	School Admin Support	261,997.00	261,997.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
2300	Business Support	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
2600	Plant Operations and Maintenance	149,239.00	0.00	149,239.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
2700	Student Transportation	17,501.00	17,501.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
2900	Other Support Services	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
3100	Food Service Operations	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
3200	Day Care Operations	500.00	500.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00
3300	Community Service Operations	1,764,990.00	1,736,127.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	28,863.00
3400	Adult Education Operations	0.00	0.00	0.00	0.00
	0700 Property	0.00	0.00	0.00	0.00



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Munis Code	Program Name	Expenditure			
		Total	Direct and Unallowed	Indirect	Excluded
3900	Other Non-Instructional Services	0.00	0.00	0.00	0.00
0700	Property	0.00	0.00	0.00	0.00
4XXX	Facilities	0.00	0.00	0.00	0.00
5XXX	Fund Transfers/Debt Service	3,738,876.00	0.00	0.00	3,738,876.00
Totals Fund 2 :		15,852,055.00	11,455,633.00	149,239.00	4,247,183.00

Fund 51					
	Total Fund 51 Expenditures	3,940,767.00	179,384.00	0.00	0.00
0280	On-Behalf	0.00	0.00	0.00	228,951.00
0700	Property	0.00	0.00	0.00	0.00
4500	Federal Reimbursement	0.00	0.00	0.00	3,100,669.00
4900	Federal Reimbursement	0.00	0.00	0.00	186,646.00
5XXX	Fund Transfers/Debt Service	0.00	0.00	0.00	245,117.00
Totals Fund 51:		3,940,767.00	179,384.00	0.00	3,761,383.00
Grand Total From Fund 1, Fund 2, Fund 51 Calculations:		72,477,610.00	43,195,499.00	7,476,494.00	21,805,617.00
District Adjustments:		0.00	0.00	0.00	0.00
Grand Total After Adjustments:		72,477,610.00	43,195,499.00	7,476,494.00	21,805,617.00
District Adjustment Pertaining to Function 2300 & 2600:				0.00	

Indirect Cost Rate calculator for FY 2026 - 2027

Non Restricted Indirect Cost Rate: (7,476,494.00 * 90%) / 43,195,499.00 = 15.58%

Restricted Indirect Cost Rate: (1,854,652.00 * 90%) / 48,817,341.00 = 3.42% **

** Non Restricted Indirect 7,476,494.00 Less Plant Operations and Maintenance & Admin 5,621,842.00

Non Restricted Direct 43,195,499.00 Plus Plant Operations and Maintenance & Admin 5,621,842.00

REMINDER:

Indirect Cost Rates are on a three-year rolling average basis. Rates generated on this report plus prior two years will be used for the average. Rates are not official until approved by the Kentucky Board of Education. Information will then be posted to the KDE website in June.



**Kentucky Department of Education
Indirect Cost Rates for Use in FY2026-2027
Based on FY2024-2025 Annual Financial Reports**

Number	Name	Fiscal Year	Rate Type	Distribution Base	From	To	Non-Restricted	Capitalization Threshold	Restricted
001	Adair County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	11.26	\$ 1,000	1.89
005	Allen County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	12.30	\$ 5,000	1.69
006	Anchorage Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	22.83	\$ 5,000	6.30
011	Anderson County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	12.80	\$ 5,000	2.39
012	Ashland Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	15.25	\$ 1,000	1.11
013	Augusta Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	16.61	\$ 5,000	2.62
015	Ballard County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	18.66	\$ 1,000	3.59
016	Barbourville Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	16.74	\$ 5,000	4.32
017	Bardstown Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	12.73	\$ 5,000	3.05
021	Barren County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	13.73	\$ 5,000	2.14
025	Bath County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	14.07	\$ 5,000	1.80
026	Beechwood Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	16.83	\$ 5,000	3.33
031	Bell County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	18.75	\$ 5,000	1.55
032	Belleue Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	20.24	\$ 5,000	3.57
034	Berea Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	11.09	\$ 1,000	2.81
035	Boone County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	13.97	\$ 1,000	2.28
041	Bourbon County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	13.80	\$ 1,000	1.72
042	Bowling Green Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	17.78	\$ 5,000	2.22
045	Boyd County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	14.79	\$ 5,000	1.76
051	Boyle County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	15.16	\$ 5,000	3.75
055	Bracken County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	12.88	\$ 5,000	1.01
061	Breathitt County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	14.79	\$ 5,000	1.98
065	Breckinridge County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	15.52	\$ 5,000	3.25
071	Bullitt County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	10.67	\$ 5,000	2.06
072	Burgin Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	12.28	\$ 5,000	2.97
075	Butler County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	20.66	\$ 5,000	2.22
081	Caldwell County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	19.91	\$ 5,000	2.17
085	Calloway County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	11.90	\$ 5,000	1.98
091	Campbell County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	16.40	\$ 5,000	2.76
092	Campbellsville Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	16.01	\$ 1,000	1.40
095	Carlisle County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	14.69	\$ 1,000	2.67
101	Carroll County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	15.55	\$ 5,000	3.10
105	Carter County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	16.29	\$ 1,000	1.19
111	Casey County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	15.73	\$ 5,000	2.19
113	Caverna Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	14.13	\$ 1,000	0.71
115	Christian County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	17.95	\$ 1,000	3.08
121	Clark County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	17.29	\$ 5,000	2.77
125	Clay County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	11.59	\$ 5,000	0.98
131	Clinton County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	16.29	\$ 5,000	1.03
132	Cloverport Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	10.59	\$ 5,000	4.14

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133	Corbin Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	13.23	\$ 5,000	3.46
134	Covington Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	15.56	\$ 1,000	3.48
135	Crittenden County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	21.37	\$ 5,000	2.09
141	Cumberland County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	12.04	\$ 5,000	2.06
143	Danville Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	14.71	\$ 1,000	3.04
145	Daviess County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	11.26	\$ 5,000	2.13
146	Dawson Springs Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	19.67	\$ 5,000	4.04
147	Dayton Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	14.68	\$ 5,000	3.77
149	East Bernstadt Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	14.69	\$ 5,000	4.19
151	Edmonson County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	17.17	\$ 5,000	3.74
152	Elizabethtown Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	18.77	\$ 5,000	2.22
155	Elliott County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	17.51	\$ 1,000	3.83
156	Eminence Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	12.77	\$ 5,000	1.56
157	Erlanger-Elsmere Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	7.76	\$ 5,000	1.05
161	Estill County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	16.03	\$ 1,000	2.70
162	Fairview Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	19.48	\$ 5,000	5.62
165	Fayette County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	20.00	\$ 5,000	8.24
171	Fleming County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	10.79	\$ 5,000	0.49
175	Floyd County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	15.35	\$ 5,000	1.40
176	Fort Thomas Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	15.44	\$ 5,000	3.17
177	Frankfort Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	20.50	\$ 5,000	5.50
181	Franklin County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	14.97	\$ 1,000	1.90
185	Fulton County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	17.45	\$ 5,000	3.60
186	Fulton Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	13.11	\$ 1,000	3.00
191	Gallatin County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	19.66	\$ 1,000	4.64
195	Garrard County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	15.38	\$ 5,000	2.03
197	Glasgow Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	10.85	\$ 1,000	1.54
201	Grant County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	17.04	\$ 5,000	1.31
205	Graves County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	11.63	\$ 5,000	1.28
211	Grayson County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	11.48	\$ 5,000	1.40
215	Green County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	12.01	\$ 1,000	1.98
221	Greenup County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	13.58	\$ 5,000	1.44
225	Hancock County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	16.11	\$ 5,000	3.04
231	Hardin County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	13.38	\$ 5,000	1.47
235	Harlan County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	17.00	\$ 1,000	1.65
236	Harlan Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	13.37	\$ 1,000	1.34
241	Harrison County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	15.25	\$ 1,000	2.61
245	Hart County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	16.62	\$ 5,000	2.06
246	Hazard Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	14.87	\$ 1,000	2.47
251	Henderson County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	14.73	\$ 1,000	2.90

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255	Henry County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	13.34	\$ 5,000	1.84
261	Hickman County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	18.08	\$ 1,000	3.06
265	Hopkins County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	17.94	\$ 5,000	4.22
271	Jackson County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	14.48	\$ 1,000	1.92
272	Jackson Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	11.90	\$ 5,000	1.75
275	Jefferson County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	17.54	\$ 1,000	4.44
276	Jenkins Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	19.86	\$ 1,000	3.96
281	Jessamine County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	15.31	\$ 1,000	4.03
285	Johnson County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	14.23	\$ 1,000	1.26
291	Kenton County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	14.97	\$ 1,000	2.53
295	Knott County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	21.63	\$ 1,000	1.88
301	Knox County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	14.26	\$ 5,000	2.02
305	LaRue County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	14.09	\$ 5,000	2.24
311	Laurel County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	15.94	\$ 5,000	1.91
315	Lawrence County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	18.72	\$ 1,000	1.28
321	Lee County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	17.14	\$ 1,000	3.91
325	Leslie County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	15.20	\$ 5,000	1.48
331	Letcher County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	38.59	\$ 1,000	1.90
335	Lewis County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	15.71	\$ 5,000	2.73
341	Lincoln County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	15.72	\$ 5,000	2.37
345	Livingston County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	18.38	\$ 5,000	2.06
351	Logan County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	16.94	\$ 5,000	1.64
354	Ludlow Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	12.82	\$ 5,000	1.32
361	Lyon County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	15.13	\$ 5,000	2.41
365	Madison County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	14.22	\$ 5,000	1.34
371	Magoffin County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	15.65	\$ 1,000	1.55
375	Marion County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	13.55	\$ 5,000	2.64
381	Marshall County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	17.54	\$ 1,000	2.40
385	Martin County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	20.52	\$ 1,000	1.35
391	Mason County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	15.27	\$ 5,000	2.84
392	Mayfield Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	10.23	\$ 1,000	1.22
395	McCracken County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	18.24	\$ 1,000	3.01
401	McCreary County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	13.31	\$ 5,000	2.58
405	McLean County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	15.81	\$ 5,000	2.48
411	Meade County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	14.48	\$ 5,000	1.63
415	Menifee County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	19.84	\$ 1,000	4.12
421	Mercer County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	13.14	\$ 5,000	2.28
425	Metcalfe County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	16.03	\$ 5,000	2.50
426	Middlesboro Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	13.24	\$ 5,000	1.88
431	Monroe County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	18.38	\$ 5,000	3.35

**Kentucky Department of Education
Indirect Cost Rates for Use in FY2026-2027
Based on FY2024-2025 Annual Financial Reports**

Number	Name	Fiscal Year	Rate Type	Distribution Base	From	To	Non-Restricted	Capitalization Threshold	Restricted
435	Montgomery County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	18.89	\$ 1,000	3.96
441	Morgan County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	18.36	\$ 5,000	1.87
445	Muhlenberg County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	18.68	\$ 5,000	2.35
446	Murray Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	9.58	\$ 5,000	1.23
451	Nelson County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	15.34	\$ 5,000	3.16
452	Newport Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	14.36	\$ 5,000	3.14
455	Nicholas County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	12.26	\$ 5,000	1.72
461	Ohio County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	17.57	\$ 5,000	4.02
465	Oldham County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	13.62	\$ 1,000	3.38
471	Owen County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	14.81	\$ 1,000	2.02
472	Owensboro Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	14.33	\$ 5,000	4.32
475	Owsley County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	15.78	\$ 1,000	1.83
476	Paducah Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	16.39	\$ 5,000	3.24
477	Painville Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	17.42	\$ 1,000	2.17
478	Paris Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	18.25	\$ 5,000	4.70
481	Pendleton County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	17.70	\$ 5,000	4.00
485	Perry County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	15.74	\$ 5,000	2.16
491	Pike County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	19.60	\$ 1,000	1.45
492	Pikeville Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	17.20	\$ 1,000	1.07
493	Pineville Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	16.99	\$ 5,000	1.50
495	Powell County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	10.30	\$ 1,000	0.95
501	Pulaski County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	15.27	\$ 5,000	1.28
502	Raceland Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	15.60	\$ 5,000	1.88
505	Robertson County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	14.08	\$ 5,000	2.65
511	Rockcastle County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	10.48	\$ 1,000	0.98
515	Rowan County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	13.14	\$ 5,000	0.70
521	Russell County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	17.64	\$ 5,000	2.73
522	Russell Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	18.02	\$ 5,000	1.41
523	Russellville Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	22.15	\$ 5,000	2.55
524	Science Hill Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	15.18	\$ 5,000	2.33
525	Scott County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	13.22	\$ 5,000	1.61
531	Shelby County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	16.54	\$ 5,000	2.06
535	Simpson County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	15.24	\$ 5,000	2.79
536	Somerset Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	15.85	\$ 5,000	1.86
537	Southgate Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	9.08	\$ 5,000	0.02
541	Spencer County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	12.81	\$ 5,000	3.18
545	Taylor County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	17.61	\$ 1,000	2.44
551	Todd County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	17.96	\$ 5,000	3.46
555	Trigg County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	15.25	\$ 5,000	3.41
561	Trimble County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	18.48	\$ 1,000	4.38

**Kentucky Department of Education
Indirect Cost Rates for Use in FY2026-2027
Based on FY2024-2025 Annual Financial Reports**

Number	Name	Fiscal Year	Rate Type	Distribution Base	From	To	Non-Restricted	Capitalization Threshold	Restricted
565	Union County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	18.52	\$ 1,000	3.79
567	Walton Verona Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	11.14	\$ 1,000	1.39
571	Warren County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	13.89	\$ 5,000	2.49
575	Washington County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	14.97	\$ 5,000	3.18
581	Wayne County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	12.69	\$ 1,000	1.02
585	Webster County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	19.08	\$ 5,000	2.04
591	Whitley County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	11.95	\$ 5,000	1.57
592	Williamsburg Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	12.96	\$ 1,000	2.24
593	Williamstown Independent	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	12.28	\$ 5,000	3.13
595	Wolfe County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	12.15	\$ 1,000	1.84
601	Woodford County	2026-2027	Predetermined	Modified Total Direct Cost (MTDC)	7/1/2026	6/30/2027	16.01	\$ 1,000	3.68

Kentucky Department of Education
Office of Finance and Operations
Division of District Support
District Funding and Reporting Branch
Date: May 19, 2026

*As recommended by USDOE, the rates above are the result of averaging rates from FY2025, FY2026 and FY2027 rates. (Rates each year are calculated using district's Audited Annual Financial Reports (AFRs). That rate is then added to the two previous fiscal year's KBE approved rates to reach the three-year average rates.)

The format for this information is based upon recommendation from the United States Department of Education (USDOE).

-Modified Total Direct Cost (MTDC): means all direct salaries and wages, applicable fringe benefits, materials and supplies, services, travel, and up to the first \$25,000 of each subaward (regardless of the period of performance of the subaward under the award). MTDC excludes equipment, capital expenditures, charges for patient care, rental costs, tuition remission, scholarships and fellowships, participant support patient care, rental costs, tuition remission, scholarships and fellowships, participant support patient care, rental costs, tuition remission, scholarships and fellowships, participant support costs and the portion of each subaward in excess of \$50,000. Other items may only be excluded when necessary to avoid a serious inequity in the distribution of indirect costs, and with the approval of the cognizant agency for indirect costs.

