

**APPROVED INDIRECT COST RATES FOR  
COUNTY BOARDS OF EDUCATION  
FOR THE 2014-15 YEAR**

County	Restricted Rate	Nonrestricted Rate
Barbour	1.57%	12.58%
Berkeley	2.34%	11.85%
Boone	8.16%	26.22%
Braxton	3.17%	12.92%
Brooke	0.71%	15.09%
Cabell	1.41%	15.38%
Calhoun	2.64%	14.37%
Clay	0.57%	14.15%
Doddridge	7.51%	21.86%
Fayette	3.82%	14.68%
Gilmer	2.29%	16.64%
Grant	2.38%	14.82%
Greenbrier	2.25%	13.90%
Hampshire	2.14%	11.68%
Hancock	4.97%	16.63%
Hardy	4.52%	15.26%
Harrison	3.20%	18.65%
Jackson	1.27%	16.95%
Jefferson	3.49%	15.13%
Kanawha	3.14%	15.92%
Lewis	2.89%	14.92%
Lincoln	2.94%	13.36%
Logan	1.76%	13.47%
Marion	2.08%	14.87%
Marshall	3.71%	18.57%
Mason	1.43%	14.45%
McDowell	1.20%	5.11%
Mercer	2.04%	16.75%
Mineral	2.74%	16.50%
Mingo	2.47%	17.43%
Monongalia	2.03%	16.58%
Monroe	2.08%	9.16%
Morgan	1.64%	15.97%
Nicholas	1.35%	13.37%
Ohio	2.22%	18.20%
Pendleton	2.24%	10.81%
Pleasants	2.88%	22.53%
Pocahontas	1.91%	17.45%
Preston	2.12%	10.15%
Putnam	3.31%	15.09%
Raleigh	2.43%	14.20%
Randolph	1.66%	12.42%
Ritchie	1.75%	13.27%
Roane	3.73%	13.68%
Summers	4.42%	15.54%
Taylor	4.06%	18.01%
Tucker	4.61%	11.62%
Tyler	5.67%	19.66%
Upshur	1.38%	15.12%
Wayne	2.52%	14.49%
Webster	2.33%	13.96%
Wetzel	1.87%	19.84%
Wirt	4.11%	14.67%
Wood	1.61%	14.59%
Wyoming	1.50%	16.39%
<b>State Average</b>	<b>2.73%</b>	<b>15.22%</b>

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**APPROVED INDIRECT COST RATES FOR  
REGIONAL EDUCATION SERVICE AGENCIES AND  
MULTI-COUNTY VOCATIONAL CENTERS  
FOR THE 2014-15 YEAR**

**REGIONAL EDUCATION SERVICE AGENCIES**

Fiscal Agent	AGENCY	Restricted Rate	Nonrestricted Rate
Berkeley	RESA 8	6.80%	8.50%
Cabell	RESA 2	6.80%	8.50%
Kanawha	RESA 3	6.80%	8.50%
Harrison	RESA 7	6.80%	8.50%
Nicholas	RESA 4	6.80%	8.50%
Ohio	RESA 6	6.80%	8.50%
Raleigh	RESA 1	6.80%	8.50%
Wood	RESA 5	6.80%	8.50%
<b>Average - RESAs</b>		<b>6.80%</b>	<b>8.50%</b>

**MULTI-COUNTY VOCATIONAL CENTERS**

Fiscal Agent	AGENCY	Restricted Rate	Nonrestricted Rate
Berkeley	James Rumsey	2.34%	11.85%
Calhoun	Calhoun-Gilmer	2.64%	14.37%
Grant	South Branch	2.38%	14.82%
Harrison	United	3.20%	18.65%
Jackson	Roane-Jackson	1.27%	16.95%
Pleasants	MOVTI	2.88%	22.53%
Upshur	Fred W. Eberle	1.38%	15.12%
<b>Average - MCVCS</b>		<b>2.30%</b>	<b>16.33%</b>

Note: (1) Each RESA is to use the indirect cost rate of the state department. Each MCVCS is to use the indirect cost rate of the fiscal agent county of the MCVCS.

**COMPARISON OF APPROVED INDIRECT COST RATES FOR  
COUNTY BOARDS OF EDUCATION  
FOR THE 2014-15 YEAR**

County	Restricted Rate			Non-Restricted Rate		
	2013-14%	2014-15%	Difference	2013-14%	2014-15%	Difference
Barbour	2.36%	1.57%	-0.79%	12.75%	12.58%	-0.17%
Berkeley	2.82%	2.34%	-0.48%	11.39%	11.85%	0.46%
Boone	6.04%	8.16%	2.12%	20.84%	26.22%	5.38%
Braxton	2.16%	3.17%	1.01%	9.29%	12.92%	3.63%
Brooke	0.16%	0.71%	0.55%	10.89%	15.09%	4.20%
Cabell	1.07%	1.41%	0.34%	17.04%	15.38%	-1.66%
Calhoun	5.52%	2.64%	-2.88%	15.19%	14.37%	-0.82%
Clay	1.39%	0.57%	-0.82%	23.49%	14.15%	-9.34%
Doddridge	7.51%	7.51%	0.00%	17.84%	21.86%	4.02%
Fayette	4.08%	3.82%	-0.26%	15.15%	14.68%	-0.47%
Gilmer	3.22%	2.29%	-0.93%	7.61%	16.64%	9.03%
Grant	0.69%	2.38%	1.69%	14.33%	14.82%	0.49%
Greenbrier	3.28%	2.25%	-1.03%	18.94%	13.90%	-5.04%
Hampshire	2.03%	2.14%	0.11%	12.08%	11.68%	-0.40%
Hancock	6.06%	4.97%	-1.09%	21.56%	16.63%	-4.93%
Hardy	3.38%	4.52%	1.14%	11.41%	15.26%	3.85%
Harrison	3.39%	3.20%	-0.19%	15.99%	18.65%	2.66%
Jackson	0.03%	1.27%	1.24%	14.45%	16.95%	2.50%
Jefferson	4.08%	3.49%	-0.59%	17.25%	15.13%	-2.12%
Kanawha	3.94%	3.14%	-0.80%	18.22%	15.92%	-2.30%
Lewis	1.47%	2.89%	1.42%	10.33%	14.92%	4.59%
Lincoln	3.37%	2.94%	-0.43%	11.24%	13.36%	2.12%
Logan	2.08%	1.76%	-0.32%	15.12%	13.47%	-1.65%
Marion	0.00%	2.08%	2.08%	12.78%	14.87%	2.09%
Marshall	2.97%	3.71%	0.74%	16.47%	18.57%	2.10%
Mason	0.27%	1.43%	1.16%	9.78%	14.45%	4.67%
McDowell	1.95%	1.20%	-0.75%	1.99%	5.11%	3.12%
Mercer	2.45%	2.04%	-0.41%	12.44%	16.75%	4.31%
Mineral	3.15%	2.74%	-0.41%	13.61%	16.50%	2.89%
Mingo	1.93%	2.47%	0.54%	17.86%	17.43%	-0.43%
Monongalia	0.91%	2.03%	1.12%	15.27%	16.58%	1.31%
Monroe	2.09%	2.08%	-0.01%	8.68%	9.16%	0.48%
Morgan	3.83%	1.64%	-2.19%	17.18%	15.97%	-1.21%
Nicholas	1.51%	1.35%	-0.16%	10.99%	13.37%	2.38%
Ohio	2.77%	2.22%	-0.55%	25.20%	18.20%	-7.00%
Pendleton	3.56%	2.24%	-1.32%	10.45%	10.81%	0.36%
Pleasants	0.64%	2.88%	2.24%	22.13%	22.53%	0.40%
Pocahontas	4.21%	1.91%	-2.30%	19.10%	17.45%	-1.65%
Preston	3.11%	2.12%	-0.99%	11.19%	10.15%	-1.04%
Putnam	2.15%	3.31%	1.16%	10.72%	15.09%	4.37%
Raleigh	3.57%	2.43%	-1.14%	16.22%	14.20%	-2.02%
Randolph	0.97%	1.66%	0.69%	13.88%	12.42%	-1.46%
Ritchie	7.35%	1.75%	-5.60%	16.69%	13.27%	-3.42%
Roane	2.48%	3.73%	1.25%	8.48%	13.68%	5.20%
Summers	2.58%	4.42%	1.84%	13.59%	15.54%	1.95%
Taylor	5.20%	4.06%	-1.14%	15.87%	18.01%	2.14%
Tucker	1.24%	4.61%	3.37%	12.75%	11.62%	-1.13%
Tyler	4.63%	5.67%	1.04%	12.02%	19.66%	7.64%
Upshur	0.63%	1.38%	0.75%	9.52%	15.12%	5.60%
Wayne	0.27%	2.52%	2.25%	16.83%	14.49%	-2.34%
Webster	1.39%	2.33%	0.94%	6.30%	13.96%	7.66%
Wetzel	2.34%	1.87%	-0.47%	16.35%	19.84%	3.49%
Wirt	2.46%	4.11%	1.65%	15.01%	14.67%	-0.34%
Wood	1.82%	1.61%	-0.21%	16.47%	14.59%	-1.88%
Wyoming	2.26%	1.50%	-0.76%	12.76%	16.39%	3.63%
State Average	2.67%	2.73%	0.06%	14.20%	15.22%	1.02%

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