

**APPROVED INDIRECT COST RATES FOR
COUNTY BOARDS OF EDUCATION
FOR THE 2015-16 YEAR**

County	Restricted Rate	Nonrestricted Rate
Barbour	3.35%	16.60%
Berkeley	2.69%	13.12%
Boone	6.32%	21.23%
Braxton	3.68%	12.51%
Brooke	2.13%	18.94%
Cabell	1.60%	15.47%
Calhoun	4.41%	15.19%
Clay	1.81%	12.58%
Doddridge	7.12%	21.23%
Fayette	3.76%	15.64%
Gilmer	3.58%	13.81%
Grant	3.28%	14.04%
Greenbrier	2.06%	14.93%
Hampshire	1.18%	11.27%
Hancock	5.99%	24.92%
Hardy	3.94%	13.26%
Harrison	3.47%	17.83%
Jackson	2.64%	16.60%
Jefferson	3.08%	15.87%
Kanawha	4.42%	19.13%
Lewis	3.45%	16.47%
Lincoln	3.81%	14.07%
Logan	2.50%	16.21%
Marion	4.22%	19.48%
Marshall	5.44%	20.34%
Mason	1.37%	15.32%
McDowell	1.99%	22.30%
Mercer	2.03%	13.72%
Mineral	2.40%	17.22%
Mingo	1.92%	15.17%
Monongalia	2.28%	18.34%
Monroe	4.49%	13.29%
Morgan	1.49%	15.80%
Nicholas	1.04%	15.02%
Ohio	1.77%	23.36%
Pendleton	2.46%	12.33%
Pleasants	4.52%	20.10%
Pocahontas	6.18%	16.04%
Preston	1.13%	8.60%
Putnam	3.38%	15.78%
Raleigh	3.16%	15.85%
Randolph	1.34%	12.80%
Ritchie	2.73%	16.15%
Roane	3.00%	14.53%
Summers	4.58%	14.33%
Taylor	3.51%	16.51%
Tucker	4.55%	11.32%
Tyler	4.03%	20.32%
Upshur	2.17%	17.63%
Wayne	2.42%	14.96%
Webster	3.33%	14.63%
Wetzel	1.69%	23.96%
Wirt	4.32%	16.19%
Wood	1.96%	14.91%
Wyoming	0.93%	16.53%
State Average	3.13%	16.25%

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**APPROVED INDIRECT COST RATES FOR
REGIONAL EDUCATION SERVICE AGENCIES AND
MULTI-COUNTY VOCATIONAL CENTERS
FOR THE 2015-16 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%
Average - RESAs		6.80%	8.50%

MULTI-COUNTY VOCATIONAL CENTERS

Fiscal Agent	AGENCY	Restricted Rate	Nonrestricted Rate
Berkeley	James Rumsey	2.69%	13.12%
Calhoun	Calhoun-Gilmer	4.41%	15.19%
Grant	South Branch	3.28%	14.04%
Harrison	United	3.47%	17.83%
Jackson	Roane-Jackson	2.64%	16.60%
Pleasants	MOVTI	4.52%	20.10%
Upshur	Fred W. Eberle	2.17%	17.63%
Average - MCVCS		3.31%	16.36%

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 2015-16 YEAR**

County	Restricted Rate			Non-Restricted Rate		
	2014-15%	2015-16%	Difference	2014-15%	2015-16%	Difference
Barbour	1.57%	3.35%	1.78%	12.58%	16.60%	4.02%
Berkeley	2.34%	2.69%	0.35%	11.85%	13.12%	1.27%
Boone	8.16%	6.32%	-1.84%	26.22%	21.23%	-4.99%
Braxton	3.17%	3.68%	0.51%	12.92%	12.51%	-0.41%
Brooke	0.71%	2.13%	1.42%	15.09%	18.94%	3.85%
Cabell	1.41%	1.60%	0.19%	15.38%	15.47%	0.09%
Calhoun	2.64%	4.41%	1.77%	14.37%	15.19%	0.82%
Clay	0.57%	1.81%	1.24%	14.15%	12.58%	-1.57%
Doddridge	7.51%	7.12%	-0.39%	21.86%	21.23%	-0.63%
Fayette	3.82%	3.76%	-0.06%	14.68%	15.64%	0.96%
Gilmer	2.29%	3.58%	1.29%	16.64%	13.81%	-2.83%
Grant	2.38%	3.28%	0.90%	14.82%	14.04%	-0.78%
Greenbrier	2.25%	2.06%	-0.19%	13.90%	14.93%	1.03%
Hampshire	2.14%	1.18%	-0.96%	11.68%	11.27%	-0.41%
Hancock	4.97%	5.99%	1.02%	16.63%	24.92%	8.29%
Hardy	4.52%	3.94%	-0.58%	15.26%	13.26%	-2.00%
Harrison	3.20%	3.47%	0.27%	18.65%	17.83%	-0.82%
Jackson	1.27%	2.64%	1.37%	16.95%	16.60%	-0.35%
Jefferson	3.49%	3.08%	-0.41%	15.13%	15.87%	0.74%
Kanawha	3.14%	4.42%	1.28%	15.92%	19.13%	3.21%
Lewis	2.89%	3.45%	0.56%	14.92%	16.47%	1.55%
Lincoln	2.94%	3.81%	0.87%	13.36%	14.07%	0.71%
Logan	1.76%	2.50%	0.74%	13.47%	16.21%	2.74%
Marion	2.08%	4.22%	2.14%	14.87%	19.48%	4.61%
Marshall	3.71%	5.44%	1.73%	18.57%	20.34%	1.77%
Mason	1.43%	1.37%	-0.06%	14.45%	15.32%	0.87%
McDowell	1.20%	1.99%	0.79%	5.11%	22.30%	17.19%
Mercer	2.04%	2.03%	-0.01%	16.75%	13.72%	-3.03%
Mineral	2.74%	2.40%	-0.34%	16.50%	17.22%	0.72%
Mingo	2.47%	1.92%	-0.55%	17.43%	15.17%	-2.26%
Monongalia	2.03%	2.28%	0.25%	16.58%	18.34%	1.76%
Monroe	2.08%	4.49%	2.41%	9.16%	13.29%	4.13%
Morgan	1.64%	1.49%	-0.15%	15.97%	15.80%	-0.17%
Nicholas	1.35%	1.04%	-0.31%	13.37%	15.02%	1.65%
Ohio	2.22%	1.77%	-0.45%	18.20%	23.36%	5.16%
Pendleton	2.24%	2.46%	0.22%	10.81%	12.33%	1.52%
Pleasants	2.88%	4.52%	1.64%	22.53%	20.10%	-2.43%
Pocahontas	1.91%	6.18%	4.27%	17.45%	16.04%	-1.41%
Preston	2.12%	1.13%	-0.99%	10.15%	8.60%	-1.55%
Putnam	3.31%	3.38%	0.07%	15.09%	15.78%	0.69%
Raleigh	2.43%	3.16%	0.73%	14.20%	15.85%	1.65%
Randolph	1.66%	1.34%	-0.32%	12.42%	12.80%	0.38%
Ritchie	1.75%	2.73%	0.98%	13.27%	16.15%	2.88%
Roane	3.73%	3.00%	-0.73%	13.68%	14.53%	0.85%
Summers	4.42%	4.58%	0.16%	15.54%	14.33%	-1.21%
Taylor	4.06%	3.51%	-0.55%	18.01%	16.51%	-1.50%
Tucker	4.61%	4.55%	-0.06%	11.62%	11.32%	-0.30%
Tyler	5.67%	4.03%	-1.64%	19.66%	20.32%	0.66%
Upshur	1.38%	2.17%	0.79%	15.12%	17.63%	2.51%
Wayne	2.52%	2.42%	-0.10%	14.49%	14.96%	0.47%
Webster	2.33%	3.33%	1.00%	13.96%	14.63%	0.67%
Wetzel	1.87%	1.69%	-0.18%	19.84%	23.96%	4.12%
Wirt	4.11%	4.32%	0.21%	14.67%	16.19%	1.52%
Wood	1.61%	1.96%	0.35%	14.59%	14.91%	0.32%
Wyoming	1.50%	0.93%	-0.57%	16.39%	16.53%	0.14%
State Average	2.73%	3.13%	0.40%	15.22%	16.25%	1.03%

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