

**APPROVED INDIRECT COST RATES FOR  
COUNTY BOARDS OF EDUCATION  
FOR THE 2009-10 YEAR**

County	Restricted Rate	Nonrestricted Rate
Barbour	2.10%	13.76%
Berkeley	4.01%	17.51%
Boone	5.86%	27.15%
Braxton	3.49%	17.25%
Brooke	4.31%	22.48%
Cabell	1.27%	12.60%
Calhoun	0.66%	15.73%
Clay	3.26%	10.03%
Doddridge	3.41%	18.96%
Fayette	3.99%	14.51%
Gilmer	1.12%	19.61%
Grant	4.05%	13.59%
Greenbrier	2.09%	12.71%
Hampshire	0.00%	11.68%
Hancock	1.54%	16.85%
Hardy	1.33%	20.33%
Harrison	2.25%	18.99%
Jackson	2.26%	19.42%
Jefferson	3.93%	15.27%
Kanawha	2.36%	20.04%
Lewis	4.31%	25.73%
Lincoln	4.81%	20.78%
Logan	2.18%	13.34%
Marion	4.04%	21.21%
Marshall	3.39%	13.43%
Mason	1.50%	12.20%
McDowell	2.67%	20.30%
Mercer	1.15%	15.51%
Mineral	3.36%	18.02%
Mingo	3.09%	16.41%
Monongalia	2.47%	16.42%
Monroe	4.00%	18.01%
Morgan	1.09%	18.85%
Nicholas	2.04%	9.53%
Ohio	2.67%	15.99%
Pendleton	0.00%	15.56%
Pleasants	6.74%	19.08%
Pocahontas	0.00%	14.49%
Preston	0.98%	16.98%
Putnam	5.33%	15.18%
Raleigh	2.96%	16.49%
Randolph	2.54%	15.38%
Ritchie	1.16%	20.42%
Roane	2.99%	16.27%
Summers	4.28%	8.73%
Taylor	3.05%	14.19%
Tucker	1.59%	14.82%
Tyler	4.68%	23.96%
Upshur	2.42%	17.18%
Wayne	4.21%	14.11%
Webster	1.96%	23.28%
Wetzel	3.17%	19.27%
Wirt	3.63%	14.05%
Wood	2.55%	17.88%
Wyoming	0.00%	16.00%
<b>State Average</b>	<b>2.73%</b>	<b>16.86%</b>

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**APPROVED INDIRECT COST RATES FOR  
REGIONAL EDUCATION SERVICE AGENCIES AND  
MULTI-COUNTY VOCATIONAL CENTERS  
FOR THE 2009-10 YEAR**

**REGIONAL EDUCATION SERVICE AGENCIES**

Fiscal Agent	AGENCY	Restricted Rate	Nonrestricted Rate
Berkeley	RESA VIII	7.30%	7.30%
Cabell	RESA II	7.30%	7.30%
Kanawha	RESA III	7.30%	7.30%
Marion	RESA VII	7.30%	7.30%
Nicholas	RESA IV	7.30%	7.30%
Ohio	RESA VI	7.30%	7.30%
Raleigh	RESA I	7.30%	7.30%
Wood	RESA V	7.30%	7.30%
<b>Average - RESAs</b>		<b>7.30%</b>	<b>7.30%</b>

**MULTI-COUNTY VOCATIONAL CENTERS**

Fiscal Agent	AGENCY	Restricted Rate	Nonrestricted Rate
Berkeley	James Rumsey	4.01%	17.51%
Calhoun	Calhoun-Gilmer	0.66%	15.73%
Grant	South Branch	4.05%	13.59%
Harrison	United	2.25%	18.99%
Jackson	Roane-Jackson	2.26%	19.42%
Pleasants	PRT	6.74%	19.08%
Upshur	Fred W. Eberle	2.42%	17.18%
<b>Average - MCVCs</b>		<b>3.20%</b>	<b>17.36%</b>

Note: (1) For the 2009-10 year, each RESA is to use the indirect cost rate of the state department. Each MCVC is to use the indirect cost rate of the fiscal agent county of the MCVC. Separate rates were not approved due to inconsistencies with the rates among the entities and from the prior year.