Entity	Barbour	Fiscal Year 2016	
indirec	ertify, as the responsible officials of the above ct cost rate proposals submitted herewith to es e year stated above, and to the best of our know	stablish the pre-approved indirect cost rates	
	(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.		
	(2) Properly allocable to Federal awards on relationship between the expenses incurred a allocated in accordance with applicable requirements that have been treated as indirect costs have Similar types of costs have been account Department of Education will be notified of affect the predetermined rates.	and the agreements to which they are uirements. Further, the same costs or not been claimed as direct costs. Ited for consistently and the State	
The fo	llowing indirect cost rates are proposed for use	e during fiscal year specified above:	
	For restricted programs, a rate of	3.35 %	
	For nonrestricted programs, a rate of	<u>16.60</u> %	
	nette Hughart Name of Finance Officer	Dr. F. Joseph Super Name of Superintendent/Director	
Sig	gnature of Finance Officer	Signature of Superintendent/Director	
	3-17-15	3/18/15	
	Date	Date	
ACCE	PTED AND APPROVED BY THE WEST VIRG	INIA DEPARTMENT OF EDUCATION BY:	
Na	Joseph Panetta ame of Authorized Official	Signature 2015	
С	hief Operations Officer	APR 1 3 2015	
Titl		Date	

Entity Berkeley County Board of Education	Fiscal Year 2016		
We certify, as the responsible officials of the aboundirect cost rate proposals submitted herewith to for the year stated above, and to the best of our kn	establish the pre-approved indirect cost rates		
(1) Allowable in accordance with the require they apply and the U.S. Office of Managen "Cost Principles for State and Local Go Administrative Requirements, Cost Principle Awards." Unallowable costs have been adjuin the cost allocation plan.	nent and Budget (OMB) Circular A-87, overnments" and the OMB "Uniform es, and Audit Requirements for Federal		
(2) Properly allocable to Federal awards of relationship between the expenses incurred allocated in accordance with applicable rethat have been treated as indirect costs have been accordance with a similar types of costs have been accordance. Department of Education will be notified of affect the predetermined rates.	and the agreements to which they are equirements. Further, the same costs ave not been claimed as direct costs.  United for consistently and the State		
The following indirect cost rates are proposed for u	use during fiscal year specified above:		
For restricted programs, a rate of	%		
For nonrestricted programs, a rate	of <u>13.12</u> %		
James V. Butts, Jr., CPA  Name of Finance Officer	Manny P. Arvon, II  Name of Superintendent/Director		
Signature of Finance Officer	Signature of Superintendent/Director		
04-01-15 Date	04-01-15 Date		
ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:			
Joseph Panetta  Name of Authorized Official	Signature		
Chief Operations Officer	APR 1 3 2015		
Title	Date		

Entity _	Boone County Schools	Fiscal Year 2016
indirec		ve named entity, that we have reviewed the establish the pre-approved indirect cost rates owledge and belief, all costs included are:
	(1) Allowable in accordance with the requirements, "Cost Principles for State and Local (Administrative Requirements, Cost Principles for State and Local (Administrative Requirements, Cost Principles for State and Local (Administrative Requirements, Cost Principles for State and Local (Administrative Requirements), Cost Principles for State and Cost (Administrative Requirements), Cost Principles for State (Administrative Requirements), Cost (Administrative	nagement and Budget (OMB) Circular Governments" and the OMB "Uniform ciples, and Audit Requirements for
	(2) Properly allocable to Federal awards or relationship between the expenses incurrer are allocated in accordance with applicable costs that have been treated as indirect costs. Similar types of costs have been accordance been accordance with applicable costs. Similar types of costs have been accordance been accordance between the predetermined rates.	ed and the agreements to which they ble requirements. Further, the same osts have not been claimed as direct counted for consistently and the State
The fol	llowing indirect cost rates are proposed for us	se during fiscal year specified above:
	For restricted programs, a rate of	6.32 %
	For nonrestricted programs, a rate of	f <u>21.23</u> %
	arles Chapman Iame of Finance Officer	John G. Hudson  Name of Superintendent/Director
Sig	Inature of Finance Officer	Offin D. Hudson Signature of Superintendent/Director
	March 25, 2015 Date	March 25, 2015 Date
ACCE	PTED AND APPROVED BY THE WEST VIR	GINIA DEPARTMENT OF EDUCATION BY:
Na	Joseph Panetta ame of Authorized Official	Signature  APR 1 3 2015
	hief Operations Officer	
Titl	e	Date

Entity	Braxton County Board of Education	Fiscal Year <u>2015-16</u>
indired	ertify, as the responsible officials of the above named er at cost rate proposals submitted herewith to establish the e year stated above, and to the best of our knowledge and	pre-approved indirect cost rates
	(1) Allowable in accordance with the requirements of the they apply and the U.S. Office of Management and Bud "Cost Principles for State and Local Governments Administrative Requirements, Cost Principles, and Audit Awards." Unallowable costs have been adjusted for indicated in the cost allocation plan.	get (OMB) Circular A-87, and the OMB "Uniform Requirements for Federal
	(2) Properly allocable to Federal awards on the basis relationship between the expenses incurred and the agre allocated in accordance with applicable requirements. that have been treated as indirect costs have not been Similar types of costs have been accounted for condepartment of Education will be notified of any accounted the predetermined rates.	Further, the same costs claimed as direct costs.  In claimed as direct costs.  In claimed as direct costs.
The fo	ollowing indirect cost rates are proposed for use during fis	cal year specified above:
	For restricted programs, a rate of	3.68 %
	For nonrestricted programs, a rate of	12.51 %
		David Dilly
S	ignature of Finance Officer Signature	of Superintendent/Director
	3/27/15 Date	3/27/15 Date
ACCI	EPTED AND APPROVED BY THE WEST VIRGINIA DEP	ARTMENT OF EDUCATION BY:
	Joseph Panetta  Name of Authorized Official  Assistant State Superintendent	Signature APR 1 3 2015
Title	Assistant State Superintendent Date	

Entity	Brooke County Board of Education	Fiscal Year 2015
indirect of		re named entity, that we have reviewed the stablish the pre-approved indirect cost rates wledge and belief, all costs included are:
W A F	1) Allowable in accordance with the requivinich they apply and the U.S. Office of Man A-87, "Cost Principles for State and Local Control of Cost Principles for State and Local Control of Cost Principles and Local Office (Cost Principles) and Cost Principles for State and Local Office (Cost Principles) and Cost allocation plan.	agement and Budget (OMB) Circular Sovernments" and the OMB "Uniform ples, and Audit Requirements for
re a c c	2) Properly allocable to Federal awards or elationship between the expenses incurred are allocated in accordance with applicable costs that have been treated as indirect costs. Similar types of costs have been accordance will be notified of affect the predetermined rates.	d and the agreements to which they e requirements. Further, the same sts have not been claimed as direct ounted for consistently and the State
The follo	owing indirect cost rates are proposed for us	e during fiscal year specified above:
	For restricted programs, a rate of	%
	For nonrestricted programs, a rate of	18.94 %
Na	James R. Herry me of Finance Officer	Kathy Kidder- Wilkerson EdD Name of Superintendent/Director
Sign	ature of Finance Officer	Signature of Superintendent/Director
	3/27/14 Date	3-27-15 Date
ACCEPT	TED AND APPROVED BY THE WEST VIRG	GINIA DEPARTMENT OF EDUCATION BY:
	Joseph Panetta ne of Authorized Official	Signature ADD 1 9 2015
	ef Operations Officer	APR 1 3 2015
Title		Date

Entity	Cabell County Board of Education	Fiscal Year 2016
indirec	ertify, as the responsible officials of the above the cost rate proposals submitted herewith to est year stated above, and to the best of our known	stablish the pre-approved indirect cost rates
	(1) Allowable in accordance with the required they apply and the U.S. Office of Manageme "Cost Principles for State and Local Gov Administrative Requirements, Cost Principles Awards." Unallowable costs have been adjust in the cost allocation plan.	nt and Budget (OMB) Circular A-87, ernments" and the OMB "Uniform , and Audit Requirements for Federal
	(2) Properly allocable to Federal awards or relationship between the expenses incurred a allocated in accordance with applicable required that have been treated as indirect costs have been account Department of Education will be notified of affect the predetermined rates.	und the agreements to which they are uirements. Further, the same costs re not been claimed as direct costs. ted for consistently and the State
The fo	ollowing indirect cost rates are proposed for us	e during fiscal year specified above:
	For restricted programs, a rate of	1.60 %
	For nonrestricted programs, a rate of	
	Conrad G. Lucas  Name of Finance Officer  gnature of Finance Officer	William A Smith Name of Superintendent/Director  Signature of Superintendent/Director
	3-18-2015 Date	3-21-14 Date
ACCE	EPTED AND APPROVED BY THE WEST VIR	GINIA DEPARTMENT OF EDUCATION BY:
N	Joseph Panetta Name of Authorized Official	Signature  APR 1 3 2015
	Chief Operations Officer itle	Date
ı	IUC	

Entity	Calhoun County Board of Education	Fiscal Year <u>2016</u>
indirec	ertify, as the responsible officials of the above at cost rate proposals submitted herewith to es be year stated above, and to the best of our know	tablish the pre-approved indirect cost rates
	(1) Allowable in accordance with the requirement they apply and the U.S. Office of Management "Cost Principles for State and Local Gove Administrative Requirements, Cost Principles, Awards." Unallowable costs have been adjusted in the cost allocation plan.	nt and Budget (OMB) Circular A-87, ernments" and the OMB "Uniform and Audit Requirements for Federal
	(2) Properly allocable to Federal awards on relationship between the expenses incurred at allocated in accordance with applicable requithat have been treated as indirect costs have Similar types of costs have been account Department of Education will be notified of a affect the predetermined rates.	nd the agreements to which they are lirements. Further, the same costs e not been claimed as direct costs. ed for consistently and the State
The fo	llowing indirect cost rates are proposed for use	during fiscal year specified above:
	For restricted programs, a rate of	4.41 %
	For nonrestricted programs, a rate of	<u>15.19</u> %
	VILL. A. MINNET	TIMOTHY L. WOODWALD I
V	Name of Finance Officer	Name of Superintendent/Director
Sig	gnature of Finance Officer	Signature of Superintendent/Director
j	7-18-2015	3-18-7015
	Date	Date
ACCE	PTED AND APPROVED BY THE WEST VIRG	INIA DEPARTMENT OF EDUCATION BY:
N	Joseph Panetta ame of Authorized Official	Signature APR 1 3 2015
	Chief Operations Officer	Data
Tit	tie	Date

Entity .	Clay County Schools	Fiscal Year <u>2015-16</u>
indirec	ertify, as the responsible officials of the above at cost rate proposals submitted herewith to es year stated above, and to the best of our know	tablish the pre-approved indirect cost rates
	(1) Allowable in accordance with the requirement they apply and the U.S. Office of Manageme "Cost Principles for State and Local Gove Administrative Requirements, Cost Principles, Awards." Unallowable costs have been adjust in the cost allocation plan.	nt and Budget (OMB) Circular A-87, ernments" and the OMB "Uniform , and Audit Requirements for Federal
	(2) Properly allocable to Federal awards on relationship between the expenses incurred a allocated in accordance with applicable requithat have been treated as indirect costs have Similar types of costs have been account Department of Education will be notified of affect the predetermined rates.	nd the agreements to which they are uirements. Further, the same costs e not been claimed as direct costs. ted for consistently and the State
The fo	llowing indirect cost rates are proposed for use	e during fiscal year specified above:
	For restricted programs, a rate of	
	For nonrestricted programs, a rate of	12.58%
Ch	C. Kevin Isaacs  Name of Finance Officer  July Min July  Gnature of Finance Officer	Name of Superintendent/Director  Signature of Superintendent/Director
	3/31/15 Date	3/31/15 Date
ACCE	PTED AND APPROVED BY THE WEST VIRG	GINIA DEPARTMENT OF EDUCATION BY:
N	Joseph Panetta ame of Authorized Official	Signature
	Chief Operations Officer	APR 1 3 2015  Date

Entity Doddridge County Board of Education	Fiscal Year <u>2016</u>			
We certify, as the responsible officials of the above indirect cost rate proposals submitted herewith to esfor the year stated above, and to the best of our known	stablish the pre-approved indirect cost rates			
which they apply and the U.S. Office of Mana A-87, "Cost Principles for State and Local G Administrative Requirements, Cost Princip	(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.			
(2) Properly allocable to Federal awards on relationship between the expenses incurred are allocated in accordance with applicable costs that have been treated as indirect cost costs. Similar types of costs have been accordance. Department of Education will be notified of affect the predetermined rates.	and the agreements to which they e requirements. Further, the same sts have not been claimed as direct bunted for consistently and the State			
The following indirect cost rates are proposed for use	e during fiscal year specified above:			
For restricted programs, a rate of	7.12 %			
For nonrestricted programs, a rate of	21.23%			
Ramie J. Reed Name of Finance Officer	Ora E. Coffman, III  Name of Superintendent/Director			
Signature of Finance Officer	Signature of Superintendent/Director			
3/26/2015 Date	3-26-15 Date			
ACCEPTED AND APPROVED BY THE WEST VIRO	GINIA DEPARTMENT OF EDUCATION BY:			
	Signature			
Chief Operations Officer	APR 1 3 2015			
Title	Date			

Entity Fayette County Board of Education	Fiscal Year 2016		
We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:			
which they apply and the U.S. Office of Mar A-87, "Cost Principles for State and Local C Administrative Requirements, Cost Princ	(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.		
(2) Properly allocable to Federal awards of relationship between the expenses incurred are allocated in accordance with applicable costs that have been treated as indirect costs. Similar types of costs have been accordance. Department of Education will be notified of affect the predetermined rates.	d and the agreements to which they le requirements. Further, the same osts have not been claimed as direct counted for consistently and the State		
The following indirect cost rates are proposed for us	se during fiscal year specified above:		
For restricted programs, a rate of3.76%			
For nonrestricted programs, a rate of15.64%			
Paula R. Fridley  Name of Finance Officer	Dr. Serena L. Starcher Name of Superintendent/Director		
Signature of Finance Officer	Signature of Superintendent/Director		
3-27-15	3/27/15		
Date	Date		
ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:			
Joseph Panetta  Name of Authorized Official	Signature		
Chief Operations Officer Title	APR 1 3 2015  Date		

Entity Gilmer County Board of Education Fis	cal Year 2015-2016
We certify, as the responsible officials of the above indirect cost rate proposals submitted herewith to esta for the year stated above, and to the best of our knowledge.	blish the pre-approved indirect cost rates
(1) Allowable in accordance with the require which they apply and the U.S. Office of Manag A-87, "Cost Principles for State and Local Gov Administrative Requirements, Cost Principle Federal Awards." Unallowable costs have been indicated in the cost allocation plan.	ement and Budget (OMB) Circular ernments" and the OMB "Uniform s, and Audit Requirements for
(2) Properly allocable to Federal awards on the relationship between the expenses incurred a are allocated in accordance with applicable recosts that have been treated as indirect costs costs. Similar types of costs have been account Department of Education will be notified of an affect the predetermined rates.	nd the agreements to which they requirements. Further, the same have not been claimed as direct need for consistently and the State
The following indirect cost rates are proposed for use of	during fiscal year specified above:
For restricted programs, a rate of	%
For nonrestricted programs, a rate of	13.81%
Kendra J- Brown Name of Finance Officer	Gabriel Devono Name of Superintendent/Director
Signature of Finance Officer	Signature of Superintendent/Director
04/01/15 Date	04/01/15 Date
ACCEPTED AND APPROVED BY THE WEST VIRGIN	NIA DEPARTMENT OF EDUCATION BY:
Joseph Panetta	100-11
Name of Authorized Official	Signature
Chief Operations Officer	APR 1 3 2015
	Date

Entity GRANT COL	INTY BOARD OF EDUCATION	N Fiscal Yea	r <u>2016</u>
indirect cost rate prop	sponsible officials of the above loosals submitted herewith to es love, and to the best of our know	stablish the pre-approved	I indirect cost rates
which they app A-87, "Cost Pr Administrative Federal Award	in accordance with the requiply and the U.S. Office of Manarinciples for State and Local G Requirements, Cost Principles." Unallowable costs have been cost allocation plan.	agement and Budget (ON overnments" and the ON ples, and Audit Require	MB) Circular MB "Uniform ements for
relationship be are allocated costs that hav costs. Similar Department of	llocable to Federal awards on etween the expenses incurred in accordance with applicable re been treated as indirect cos types of costs have been accord f Education will be notified of letermined rates.	and the agreements to e requirements. Further sts have not been claimed ounted for consistently ar	which they the same and as direct and the State
The following indirect	cost rates are proposed for use	e during fiscal year specif	fied above:
For res	stricted programs, a rate of	3.28	_ %
For no	nrestricted programs, a rate of	14.04	. %
Anthony Oates Name of Finance	e Officer	DeEdra Bolton, Ed.D Name of Superintender	
Ast		DB.Ch	
Signature of Finar	nce Officer	Signature of Superinter	ndent/Director
3-30-2015 Date	-	3-30-2015 Date	
ACCEPTED AND AP	PROVED BY THE WEST VIRO	GINIA DEPARTMENT OF	EDUCATION BY:
Joseph Pane Name of Authoriz	tta	Signature	2110
Chief Operations	s Officer	APR 1 3	2015
Title		Date	

Entity	Greenbrier County Board of	of Education	Fiscal Year _	2016_
indirect cost	as the responsible officials of the above rate proposals submitted herewith to es stated above, and to the best of our know	tablish the pre-appr	oved indirect c	ost rates
(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.				ar n or
relat are costs costs Depa	Properly allocable to Federal awards on ionship between the expenses incurred allocated in accordance with applicable is that have been treated as indirect costs. Similar types of costs have been accordant artment of Education will be notified of act the predetermined rates.	and the agreement requirements. Further have not been counted for consisten	ts to which the irther, the sam laimed as directly and the Stat	ey ee ct te
The followin	ng indirect cost rates are proposed for use	e during fiscal year s	specified above	:
	For restricted programs, a rate of	2.06	%	
	For nonrestricted programs, a rate of	14.93	%	
Name	David A. McClure	Sallie E. Name of Superinte		
/ /	MIL	Paene 8	Dalto	$\sim$
Signatu	re of Finance Officer	Signature of Supe	rintendent/Dire	ctor
	4/3/15 Date	4/3 Da	3/15 te	
ACCEPTED	O AND APPROVED BY THE WEST VIRO	SINIA DEPARTMEN	IT OF EDUCAT	TON BY:
Jos Name	seph Panetta of Authorized Official	Signa	ature	
0000	Onevations Officer	'APR	1 3 2015	
Title	Operations Officer	Date		

Entity	Hampshire County Board of Educa	ation Fiscal Year 2015-2016	
indired	t cost rate proposals submitted herewith t	bove named entity, that we have reviewed the to establish the pre-approved indirect cost rates knowledge and belief, all costs included are:	
	they apply and the U.S. Office of Manage "Cost Principles for State and Local Administrative Requirements, Cost Principles	uirements of the Federal awards to which dement and Budget (OMB) Circular A-87, Governments" and the OMB "Uniform siples, and Audit Requirements for Federal djusted for in allocating costs as indicated	
	(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.		
The fo	llowing indirect cost rates are proposed for	r use during fiscal year specified above:	
	For restricted programs, a rate of	1.18%	
	For nonrestricted programs, a rate	e of11.27 %	
	Denise R. Hott Name of Finance Officer	Marianna Leone Name of Superintendent/Director	
Sig	gnature of Finance Officer	Signature of Superintendent/Director	
_4	1/1/2015 Date	#// //5 Date	
ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:			
	Joseph Panetta ame of Authorized Official	Signature	
С	hief Operations Officer	APR 1 3 2015	
Titl		Date	

Entity Hancock County Board of Education	Fiscal Year <u>2015-16</u>		
We certify, as the responsible officials of the above no cost rate proposals submitted herewith to establish the stated above, and to the best of our knowledge and	e pre-approved indirect cost rates for the year		
they apply and the U.S. Office of Manageme "Cost Principles for State and Local Governments"	(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.		
(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.			
The following indirect cost rates are proposed for us	e during fiscal year specified above:		
For restricted programs, a rate of	5.99%		
For nonrestricted programs, a rate of	24.92 %		
Joseph Campinelli Name of Finance Officer	Suzan L. Smith  Name of Superintendent		
Signature of Finance Officer 15	Signature of Superintendent		
April 6, 2015	April 6, 2015		
Date	Date		
ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:			
Joseph Panetta  Name of Authorized Official	Signature		
Assistant State Superintendent Title	APR 1 3 2015  Date		

Entity HARDY COUNTY BOARD OF EDUCATION	Fiscal Year <u>2015-2016</u>		
We certify, as the responsible officials of the above indirect cost rate proposals submitted herewith to for the year stated above, and to the best of our known of the state	establish the pre-approved indirect cost rates		
(1) Allowable in accordance with the require they apply and the U.S. Office of Managem "Cost Principles for State and Local Go Administrative Requirements, Cost Principle Awards." Unallowable costs have been adjust in the cost allocation plan.	nent and Budget (OMB) Circular A-87, evernments" and the OMB "Uniform es, and Audit Requirements for Federal		
relationship between the expenses incurred allocated in accordance with applicable rethat have been treated as indirect costs have been account to the similar types of costs have been account to the similar types.	(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.		
The following indirect cost rates are proposed for u	se during fiscal year specified above:		
For restricted programs, a rate of	3.94 %		
For nonrestricted programs, a rate of	of 13.26 %		
Veeta R. Burgess Finance Officer	Barbara Whitecotton Superintendent		
Vector Signature of Finance Officer	Signature of Superintendent/Director		
3-19-15 Date	3/19/15 Date		
ACCEPTED AND APPROVED BY THE WEST VIF	RGINIA DEPARTMENT OF EDUCATION BY:		
Joseph Panetta  Name of Authorized Official	Signature		
Chief Operations Officer Title	APR 1 3 2015  Date		
1100			

Entity Harrison Co BOE Fiscal Year 16			
We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:			
(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.			
(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.			
The following indirect cost rates are proposed for use during fiscal year specified above:			
For restricted programs, a rate of 3.47 %			
For nonrestricted programs, a rate of 17.83 %			
Sharon Hinkle  Name of Finance Officer  Dr. Mark Manchin  Name of Superintendent/Director			
Signature of Finance Officer  Signature of Superintendent/Director			
3/31/15 Date 3/31/15			
ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:			
Name of Authorized Official  Signature			
Chief Operations Officer Title  APR 1 3 2015  Date			

Entity Jackson County Board of Education	Fiscal Year <u>2015-16</u>		
We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:			
(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.			
(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.			
The following indirect cost rates are proposed for us	se during fiscal year specified above:		
For restricted programs, a rate of	%		
For nonrestricted programs, a rate o	f <u>16.60</u> %		
Laura J. Matheny Name of Finance Officer  Lucy & Machanicy	Blaine C. HessName of Superintendent/Director		
Signature of Finance Officer	Signature of Superintendent/Director		
April 2, 2015 Date	April 2, 2015 Date		
ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:			
Joseph Panetta  Name of Authorized Official	Signature		
Chief Operations Officer Title	APR 1 3 2015		

Entity JEFFERSON Fiscal Year 2016

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

- (1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

3.08 %

15.87 %

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of

For nonrestricted programs, a rate of

Beth Marrone	Alan Sturm		
Name of Finance Officer	Name of Superintendent/Director		
Pomarrone	alen Atur		
Signature of Finance Officer	Signature of Superintendent/Director		
3-25-15 Date	3-25-15 Date		
ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:			
Joseph Panetta  Name of Authorized Official	Signature		
Chief Operations Officer	APR <b>1 3 2015</b>		
Title	Date		

Date

Entity _	Kanawha County Board of Education	Fiscal Year <u>2015-20</u> 16
indirect	rtify, as the responsible officials of the abov t cost rate proposals submitted herewith to e year stated above, and to the best of our kno	stablish the pre-approved indirect cost rates
	(1) Allowable in accordance with the requivalent they apply and the U.S. Office of Man A-87, "Cost Principles for State and Local Conditional Administrative Requirements, Cost Principles Federal Awards." Unallowable costs have be indicated in the cost allocation plan.	agement and Budget (OMB) Circular Sovernments" and the OMB "Uniform ples, and Audit Requirements for
	(2) Properly allocable to Federal awards or relationship between the expenses incurred are allocated in accordance with applicable costs that have been treated as indirect co costs. Similar types of costs have been acc Department of Education will be notified of affect the predetermined rates.	d and the agreements to which they e requirements. Further, the same sts have not been claimed as direct ounted for consistently and the State
The foll	lowing indirect cost rates are proposed for us	e during fiscal year specified above:
	For restricted programs, a rate of	4.42 %
	For nonrestricted programs, a rate of	<u>19.13</u> %
N	Lisa Wilcox ame of Finance Officer	Ronald Duerring, Ed.D.  Name of Superintendent/Director
Sigi	hature of Finance Officer	Signature of Superintendent/Director
	4-1-15 Date	4/1/15 Date
ACCEF	PTED AND APPROVED BY THE WEST VIRO	GINIA DEPARTMENT OF EDUCATION BY:
Na	Joseph Panetta me of Authorized Official	Signature  APR 1 3 2015
	nief Operations Officer	
Title	e	Date

Entity LEWIS COUNTY BOARD OF EDUC	ATION Fiscal Year 16	
We certify, as the responsible officials of the above indirect cost rate proposals submitted herewith to e for the year stated above, and to the best of our known of the state of the stat	stablish the pre-approved indirect cost rates	
(1) Allowable in accordance with the requirements, "Cost Principles for State and Local Gadministrative Requirements, Cost Principles for State and Local Gadministrative Requirements, Cost Principles Federal Awards." Unallowable costs have been indicated in the cost allocation plan.	agement and Budget (OMB) Circular Sovernments" and the OMB "Uniform ples, and Audit Requirements for	
(2) Properly allocable to Federal awards or relationship between the expenses incurred are allocated in accordance with applicabl costs that have been treated as indirect co costs. Similar types of costs have been accordance. Department of Education will be notified of affect the predetermined rates.	d and the agreements to which they e requirements. Further, the same sts have not been claimed as direct ounted for consistently and the State	
The following indirect cost rates are proposed for us	e during fiscal year specified above:	
For restricted programs, a rate of	3.45 %	
For nonrestricted programs, a rate of	16.47 %	
Name of Finance Officer  Signature of Finance Officer	DR. JOSEPH MACE  Name of Superintendent/Director  Signature of Superintendent/Director	
<u>4-3-2015</u> Date	7 - 3 - 15 Date	
ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:		
Joseph Panetta  Name of Authorized Official	Signature	
Chief Operations Officer Title	APR 1 3 2015	

Entity Livioln County	Fiscal Year <u>2014</u>		
We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:			
(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.			
(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.			
The following indirect cost rates are proposed for us	e during fiscal year specified above:		
For restricted programs, a rate of	3.81 %		
For nonrestricted programs, a rate of	<u>14.07</u> %		
Birdie GANDY  Name of Finance Officer	Name of Superintendent/Director		
Signature of Finance Officer	Patricia Lucas Signature of Superintendent/Director		
3-19-K5 Date	3-18-15 Date		
ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:			
Joseph Panetta  Name of Authorized Official	Signature		
Chief Opensions Officer	APR 1 3 2015		
Chief Operations Officer Title	Date		

#### Entity Logan County Board of Education

Fiscal Year 2016

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

- (1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of	%
For nonrestricted programs, a rate of	of <u>16.21</u> %
John Brennan Name of Finance Officer	Phyllis Doty Name of Superintendent/Director
Signature of Finance Officer	Signature of Superintendent/Director
03/18/2015 Date	03/18/2015 Date
ACCEPTED AND APPROVED BY THE WEST VIR	RGINIA DEPARTMENT OF EDUCATION BY:
Joseph Panetta  Name of Authorized Official	Signature
Chief Operations Officer Title	APR 1 3 2015  Date

Entity Marion	Fiscal Year <u>2016</u>
We certify, as the responsible officials of the above indirect cost rate proposals submitted herewith to es for the year stated above, and to the best of our know	tablish the pre-approved indirect cost rates
(1) Allowable in accordance with the requirements, "Cost Principles for State and Local Good Administrative Requirements, Cost Principles Federal Awards." Unallowable costs have been indicated in the cost allocation plan.	gement and Budget (OMB) Circular overnments" and the OMB "Uniform les, and Audit Requirements for
(2) Properly allocable to Federal awards on relationship between the expenses incurred are allocated in accordance with applicable costs that have been treated as indirect cost costs. Similar types of costs have been accordance. Department of Education will be notified of a affect the predetermined rates.	and the agreements to which they requirements. Further, the same its have not been claimed as direct bunted for consistently and the State
The following indirect cost rates are proposed for use	e during fiscal year specified above:
For restricted programs, a rate of	<u>4.22</u> %
For nonrestricted programs, a rate of	19.48 %
Name of Finance Officer	CARY PRICE  Name of Superintendent/Director
Signature of Finance Officer	Signature of Superintendent/Director
3-23-15 Date	3-23-15 Date
ACCEPTED AND APPROVED BY THE WEST VIRG	SINIA DEPARTMENT OF EDUCATION BY:
	Signature
Chief Operations Officer Title	'APR 1 3 2015 Date

Limb I III Collins	Entity MARSHALL	County	BOARD of	EDUCATION	_Fiscal Year <u>2016</u>
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We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

- (1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of	5.44 %
For nonrestricted programs, a rate of	_20,34_%
Name of Finance Officer	Michael A. Hince  Name of Superintendent/Director
Nanette B Hartle Signature of Finance Officer	Michael Hince Signature of Superintendent/Director
3/26/15 Date	3/26/15 Date
ACCEPTED AND APPROVED BY THE WEST VIR	GINIA DEPARTMENT OF EDUCATION BY:
Joseph Panetta  Name of Authorized Official	Signature
Chief Operations Officer Title	APR 1 3 2015

Entity _	Mason County Board of Education		Fiscal	
Year	2016			
indirect	tify, as the responsible officials of the above cost rate proposals submitted herewith to est year stated above, and to the best of our know	ablish the pre-approved indirect of	ost rates	
	(1) Allowable in accordance with the requirementary apply and the U.S. Office of Management "Cost Principles for State and Local Gove Administrative Requirements, Cost Principles, Awards." Unallowable costs have been adjusted in the cost allocation plan.	nt and Budget (OMB) Circular A-87 rnments" and the OMB "Uniforr and Audit Requirements for Federa	r, n al	
	(2) Properly allocable to Federal awards on relationship between the expenses incurred ar allocated in accordance with applicable requithat have been treated as indirect costs have Similar types of costs have been accounted Department of Education will be notified of a affect the predetermined rates.	nd the agreements to which they are irements. Further, the same cost is not been claimed as direct costs is done to state the state in the in the in the state in t	e ss s. e	
The fol	lowing indirect cost rates are proposed for use	during fiscal year specified above	:	
	For restricted programs, a rate of	1.37 %		
	For nonrestricted programs, a rate of	15.32 %		
N L	ame of Finance Officer  way V. Hondricks  nature of Finance Officer	Jack A. Cullen  Name of Superintendent/Director  Signature of Superintendent/Director	<del>_</del>	
<u>Ma</u>	rch 24, 2015 Date	March 24, 2015 Date	•	
ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:				
Na	Joseph Panetta ame of Authorized Official	Signature  APR 1 3 2015		
C	hief Operations Officer	Date		

Entity_	MCDOWELL COUNTY	Fiscal Year 201	6		
indirect	tify, as the responsible officials of the abo cost rate proposals submitted herewith to year stated above, and to the best of our kn	establish the pre-approved indirect cost rat			
·	(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.				
( (	(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.				
The follo	owing indirect cost rates are proposed for us	se during fiscal year specified above:			
	For restricted programs, a rate of	1.99 %			
	For nonrestricted programs, a rate o				
Na	Carla A. Horn ame of Finance Officer	Nelson Spencer Name of Superintendent/Director			
Sign	Carla a Horn nature of Finance Officer	Signature of Superintendent/Director			
	338/5 Date	3 · 20 -15 Date			
ACCEP.	TED AND APPROVED BY THE WEST VIR	GINIA DEPARTMENT OF EDUCATION BY	<b>'</b> :		
	Joseph Panetta me of Authorized Official	Signature	>		
Chi	ief Operations Officer	APR 1 3 2015			
Title		Date			

Entity Mercer County Bo	ard of Education	Fiscal Year 2015-2016
indirect cost rate proposals	submitted herewith to es	e named entity, that we have reviewed the stablish the pre-approved indirect cost rates wledge and belief, all costs included are:
which they apply and A-87, "Cost Principle Administrative Req	d the U.S. Office of Mana es for State and Local G uirements, Cost Princip nallowable costs have be	irements of the Federal awards to agement and Budget (OMB) Circular covernments and the OMB "Uniform ples, and Audit Requirements for sen adjusted for in allocating costs as
relationship between are allocated in acc costs that have bee costs. Similar types	n the expenses incurred cordance with applicable in treated as indirect co- of costs have been acceptation will be notified of	n the basis of a beneficial or causal and the agreements to which they be requirements. Further, the same sts have not been claimed as direct counted for consistently and the State any accounting changes that would
The following indirect cost ra	ates are proposed for us	e during fiscal year specified above:
For restricted	I programs, a rate of	2.03 %
For nonrestri	cted programs, a rate of	13.72 %
Joy C. Hubbard  Name of Finance Office	er .	Dr. Deborah S Akers  Name of Superintendent/Director
Signature of Finance Of		Albarat Sahr- Signature of Superintendent/Director
4 - 2 - 15 Date		4/2/15 <sup>-</sup> Date
ACCEPTED AND APPROV	ED BY THE WEST VIRO	GINIA DEPARTMENT OF EDUCATION BY:
Joseph Panetta Name of Authorized Of	ficial	Signature
Chief Operations Office	er	'APR 1 3 2015

Entity .	Mineral County Board of Education	Fiscal Year _	2015 - 2016		
We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:					
	(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.				
	(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.				
The fo	The following indirect cost rates are proposed for use during fiscal year specified above:				
	For restricted programs, a rate of	2.40	%		
For nonrestricted programs, a rate of17.22%					
	G. Steven Peer Name of Finance Officer gnature of Finance Officer	Shawn L. D. Name of Superint Signature of Superint			
	3-31-2015 Date	3-3/-/ Da	5 ate		
ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:					
N	Joseph Panetta ame of Authorized Official	Signa	ature		
	Chief Operations Officer Title	APR	2 1 3 2015 Date		

Entity	Mingo County Schools	Fiscal Year <u>2016</u>			
indirec	ertify, as the responsible officials of the above at cost rate proposals submitted herewith to es year stated above, and to the best of our know	tablish the pre-approved indirect cost rates			
	(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.				
	(2) Properly allocable to Federal awards on relationship between the expenses incurred are allocated in accordance with applicable costs that have been treated as indirect cost costs. Similar types of costs have been accordance between the predetermined rates.	and the agreements to which they requirements. Further, the same sts have not been claimed as direct counted for consistently and the State			
The fo	ollowing indirect cost rates are proposed for use	e during fiscal year specified above:			
	For restricted programs, a rate of	%			
	For nonrestricted programs, a rate of	%			
	Beth Daniels  Name of Finance Officer	Name of Superintendent/Director			
	Deth Nonces	Signature of Superintendent/Director			
Si	gnature of Finance Officer				
	3/30/15	3/30/15			
	Date	Date			
ACCE	EPTED AND APPROVED BY THE WEST VIRO	GINIA DEPARTMENT OF EDUCATION BY:			
	Joseph Panetta Name of Authorized Official	Signature  APR 1 3 2015			
	Chief Operations Officer itle	Date			
,					

Entity	Monongalia County Board of Education	Fiscal Year2016_				
indirec	ertify, as the responsible officials of the above t cost rate proposals submitted herewith to e year stated above, and to the best of our kno	establish the pre-approved indirect cost rates				
	(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.					
	(2) Properly allocable to Federal awards or relationship between the expenses incurred allocated in accordance with applicable received that have been treated as indirect costs has Similar types of costs have been accound Department of Education will be notified of affect the predetermined rates.	and the agreements to which they are juirements. Further, the same costs we not been claimed as direct costs. Intended for consistently and the State				
The fo	llowing indirect cost rates are proposed for us	se during fiscal year specified above:				
	For restricted programs, a rate of	%				
	For nonrestricted programs, a rate of	18.34%				
	V. Terry Hawkins Name of Finance Officer	Dr. Frank D. Devono Name of Superintendent/Director				
/// Sig	gnature of Finance Officer	Signature of Superintendent/Director				
-	3/25/15 Date	3\25\15- Date				
ACCE	PTED AND APPROVED BY THE WEST VIR	GINIA DEPARTMENT OF EDUCATION BY:				
N	Joseph Panetta ame of Authorized Official	Signature 2015				
C	Chief Operations Officer	APR 1 3 2015				
Tit		Date				

EntityMonroe	Fiscal Year6
We certify, as the responsible officials of the aboundirect cost rate proposals submitted herewith to for the year stated above, and to the best of our kn	establish the pre-approved indirect cost rates
(1) Allowable in accordance with the reconstruction which they apply and the U.S. Office of Ma A-87, "Cost Principles for State and Local Administrative Requirements, Cost Principles and Administrative Requirements a	nagement and Budget (OMB) Circular Governments" and the OMB "Uniform ciples, and Audit Requirements for
(2) Properly allocable to Federal awards or relationship between the expenses incurred are allocated in accordance with applicationsts that have been treated as indirect of costs. Similar types of costs have been accordance with applicationst costs. Similar types of costs have been accordance to be affect the predetermined rates.	ed and the agreements to which they ble requirements. Further, the same osts have not been claimed as direct ecounted for consistently and the State
The following indirect cost rates are proposed for u	se during fiscal year specified above:
For restricted programs, a rate of	449 %
For nonrestricted programs, a rate of	of 13.29 %
Name of Finance Officer  Signature of Finance Officer	Name of Superintendent/Director Signature of Superintendent/Director
3   3   1   5   Date	3 31 15 Date
ACCEPTED AND APPROVED BY THE WEST VII	RGINIA DEPARTMENT OF EDUCATION BY:
Joseph Panetta  Name of Authorized Official	Signature APR 1 3 2015
Chief Operations Officer Title	Date
1100	Date

Entity Morgan County Board of Educati	on Fiscal Year 2015-16
We certify, as the responsible officials of the above indirect cost rate proposals submitted herewith to est for the year stated above, and to the best of our know	ablish the pre-approved indirect cost rates
(1) Allowable in accordance with the require which they apply and the U.S. Office of Manage A-87, "Cost Principles for State and Local Go Administrative Requirements, Cost Principle Federal Awards." Unallowable costs have bee indicated in the cost allocation plan.	gement and Budget (OMB) Circular vernments" and the OMB "Uniform es, and Audit Requirements for
(2) Properly allocable to Federal awards on relationship between the expenses incurred are allocated in accordance with applicable costs that have been treated as indirect cost costs. Similar types of costs have been according Department of Education will be notified of a affect the predetermined rates.	requirements. Further, the same shave not been claimed as direct unted for consistently and the State
The following indirect cost rates are proposed for use	during fiscal year specified above:
For restricted programs, a rate of	1.49 %
For nonrestricted programs, a rate of	<u>15.80</u> %
Name of Finance Officer	Name of Superintendent/Director
Signature of Finance Officer	Signature of Superintendent/Director
3 / 23 / 15 Date	3/23/15 Date
ACCEPTED AND APPROVED BY THE WEST VIRG	INIA DEPARTMENT OF EDUCATION BY:
	Signature
Chief Operations Officer	APR 1 3 2015
Title	Date

Entity Nicholas County Board of Education	Fiscal Year 2015-16		
We certify, as the responsible officials of the above n indirect cost rate proposals submitted herewith to esta for the year stated above, and to the best of our knowled	blish the pre-approved indirect cost rates		
(1) Allowable in accordance with the requirement they apply and the U.S. Office of Management "Cost Principles for State and Local Govern Administrative Requirements, Cost Principles, a Awards." Unallowable costs have been adjusted in the cost allocation plan.	and Budget (OMB) Circular A-87, nments" and the OMB "Uniform nd Audit Requirements for Federal		
(2) Properly allocable to Federal awards on the relationship between the expenses incurred and allocated in accordance with applicable require that have been treated as indirect costs have Similar types of costs have been accounted Department of Education will be notified of an affect the predetermined rates.	If the agreements to which they are ements. Further, the same costs not been claimed as direct costs. If for consistently and the State		
The following indirect cost rates are proposed for use of	during fiscal year specified above:		
For restricted programs, a rate of	%		
For nonrestricted programs, a rate of	15.02 %		
Name of Finance Officer	Name of Superintendent/Director		
Signature of Finance Officer	Signature of Superintendent/Director		
3-27-15 Date	3 37.15 Date		
ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:			
/ Paris			
Name of Authorized Official	Signature		
Chief Operations Officer	APR 1 3 2015		
	Date		

Entity	Ohio County Board of Education		Fiscal Year 2015
indirect co	, as the responsible officials of the above st rate proposals submitted herewith to e or stated above, and to the best of our kno	stablish the pre-appre	oved indirect cost rates
whi A-8 Adı Fed	Allowable in accordance with the required they apply and the U.S. Office of Man 87, "Cost Principles for State and Local Coministrative Requirements, Cost Principleral Awards." Unallowable costs have be icated in the cost allocation plan.	agement and Budget Sovernments" and the ples, and Audit Re	: (OMB) Circular e OMB "Uniform equirements for
rela are cos cos De	Properly allocable to Federal awards of ationship between the expenses incurred allocated in accordance with applicable sts that have been treated as indirect costs. Similar types of costs have been accordance with a partment of Education will be notified of ect the predetermined rates.	d and the agreement e requirements. Fu ests have not been cl counted for consistent	s to which they rther, the same laimed as direct ly and the State
The follow	ing indirect cost rates are proposed for us	se during fiscal year s	pecified above:
	For restricted programs, a rate of	1.77	_ %
	For nonrestricted programs, a rate of	23.36	_ %
	en Bienick e of Finance Officer	Dianna M. Var Name of Superinte	g 0 Indent/Director
Signati	ure of Finance Officer	Signature of Super	. Vargo intendent/Director
	3/31/15 Date	3. 31. 15 Dat	e
ACCEPTE	D AND APPROVED BY THE WEST VIR	GINIA DEPARTMEN	T OF EDUCATION BY:
ACTOR AND ADDRESS OF THE PARTY	seph Panetta of Authorized Official	Signa	ture 13 2015
Chief Title	Operations Officer	Date	1 1 1 10.00
11610			

Entity	PENDLETON COUNTY BOARD OF EDU	CATION	Fiscal Year 2015-2016
We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:			
	(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.		
	(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.		
The following indirect cost rates are proposed for use during fiscal year specified above:			
	For restricted programs, a rate of	-	2.46 %
	For nonrestricted programs, a rate of	***************************************	12.33_ %
Ν	J. P. Mowery Name of Finance Officer		las S. Lambert uperintendent/Director
<del>S</del> ig	P.M. sweet gnature of Finance Officer	Signature o	f Superintendent/Director
	March 27, 2015 Date	Ма	rch 27, 2015 Date
ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:			
	Joseph Panetta		
Na	ame of Authorized Official	1	Signature
C	hief Operations Officer	6	APR 1 3 2015
Titl		Date	

Entity	Pleasants County Sch	ools Fiscal Year 2016
indirect co	st rate proposals submitted herewith to	ove named entity, that we have reviewed the establish the pre-approved indirect cost rates nowledge and belief, all costs included are:
the "Co Adı Aw	Allowable in accordance with the requirely apply and the U.S. Office of Manager ost Principles for State and Local Geministrative Requirements, Cost Principle yards." Unallowable costs have been adjusted the cost allocation plan.	ment and Budget (OMB) Circular A-87, overnments" and the OMB "Uniform es, and Audit Requirements for Federal
rela allo tha Sin De	Properly allocable to Federal awards ationship between the expenses incurred ocated in accordance with applicable rest have been treated as indirect costs hall ar types of costs have been accordant partment of Education will be notified of ect the predetermined rates.	d and the agreements to which they are equirements. Further, the same costs have not been claimed as direct costs. Sunted for consistently and the State
The follow	ing indirect cost rates are proposed for ι	use during fiscal year specified above:
	For restricted programs, a rate of	4.52 %
	For nonrestricted programs, a rate	of <u>20.10</u> %
Jenni Nam	e of Finance Officer	Michael Wells  Name of Superintendent/Director
	ure of Finance Officer	Signature of Superintendent/Director
4-	1- 2015 Date	4/1/15 Date
ACCEPTE	ED AND APPROVED BY THE WEST VI	RGINIA DEPARTMENT OF EDUCATION BY:
	e of Authorized Official	Signature APR 1 3 2015
	Operations Officer	D.1.
Title		Date

Entity Pocahontas County Board of Education	Fiscal Year <u>2015-16</u>		
We certify, as the responsible officials of the above indirect cost rate proposals submitted herewith to es for the year stated above, and to the best of our know	stablish the pre-approved indirect cost rates		
they apply and the U.S. Office of Manageme "Cost Principles for State and Local Gov Administrative Requirements, Cost Principles	(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.		
relationship between the expenses incurred a allocated in accordance with applicable required that have been treated as indirect costs have Similar types of costs have been account	(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.		
The following indirect cost rates are proposed for us	e during fiscal year specified above:		
For restricted programs, a rate of	6.18 %		
For nonrestricted programs, a rate of	16.04%		
Sherry Radeliff Name of Finance Officer	Donald K. Bechtel  Name of Superintendent/Director		
Sherry Radely Signature of Finance Officer	Signature of Superintendent/Director		
3 (24 ( 14 Date	3 · 24 · 15		
ACCEPTED AND APPROVED BY THE WEST VIR	GINIA DEPARTMENT OF EDUCATION BY:		
	Signature		
Chief Operations Officer Title	APR 1 3 2015  Date		

Entity	PRESTON COUNTY BOARD OF E	DUCATION	Fiscal Year _	2016
indirec	ertify, as the responsible officials of the a ct cost rate proposals submitted herewith e year stated above, and to the best of our	to establish the	pre-approved ind	irect cost rates
	(1) Allowable in accordance with the which they apply and the U.S. Office of A-87, "Cost Principles for State and Loc Administrative Requirements, Cost P Federal Awards." Unallowable costs havindicated in the cost allocation plan.	Management and Governments Principles, and	id Budget (OMB) ( s" and the OMB "I Audit Requireme	Circular Uniform ents for
	(2) Properly allocable to Federal award relationship between the expenses income are allocated in accordance with applicable that have been treated as indirect costs. Similar types of costs have been Department of Education will be notified affect the predetermined rates.	urred and the agicable requirement of costs have not accounted for c	greements to whi ents. Further, the of been claimed a consistently and th	ch they e same s direct ne State
The fo	ollowing indirect cost rates are proposed for	or use during fisc	cal year specified	above:
	For restricted programs, a rate of	f <u>1.13</u>	3 %	
	For nonrestricted programs, a ra	te of <u>8.60</u>	∑ %	
1	Katrina M. Kerstetter  Name of Finance Officer		tephen L. Wotring Superintendent/Di	
Site	Shature of Finance Officer	Signature	of Superintenden	t/Director
	3/26/15 / Date		3   24   15 Date	
ACCE	PTED AND APPROVED BY THE WEST	VIRGINIA DEPA	ARTMENT OF ED	UCATION BY:
N	Joseph Panetta ame of Authorized Official	9	Signature	
	Chief Operations Officer		APR 1 3 2015	j 
Tit	tle	Date		

Entity _	Putnam County Schools	Fiscal Year <u>2015-16</u>
indirect	tify, as the responsible officials of the above cost rate proposals submitted herewith to es year stated above, and to the best of our know	stablish the pre-approved indirect cost rates
,	(1) Allowable in accordance with the requivalent they apply and the U.S. Office of Mana A-87, "Cost Principles for State and Local G Administrative Requirements, Cost Principles Federal Awards." Unallowable costs have been indicated in the cost allocation plan.	agement and Budget (OMB) Circular overnments" and the OMB "Uniform ples, and Audit Requirements for
,	(2) Properly allocable to Federal awards on relationship between the expenses incurred are allocated in accordance with applicable costs that have been treated as indirect cost costs. Similar types of costs have been accordance with a predetermined rates.	and the agreements to which they requirements. Further, the same sts have not been claimed as direct punted for consistently and the State
The follow	owing indirect cost rates are proposed for use	e during fiscal year specified above:
	For restricted programs, a rate of	3.38 %
	For nonrestricted programs, a rate of	15.78%
Na	S.L.Chris Campbell ame of Finance Officer	Harold Hatfield  Name of Superintendent/Director
-5		76-1076
Sigr	nature of Finance Officer	Signature of Superintendent/Director
	March 26, 2015 Date	March 26, 2015 Date
ACCEP	TED AND APPROVED BY THE WEST VIRG	SINIA DEPARTMENT OF EDUCATION BY:
Nar	Joseph Panetta me of Authorized Official	Signature
	ief Operations Officer	APR 1 3 2015
Title	)	Date

Entity Raileign County Schools	Fiscal Year <u>2015-16</u>		
We certify, as the responsible officials of the above indirect cost rate proposals submitted herewith to effor the year stated above, and to the best of our known of the state of the stat	stablish the pre-approved indirect cost rates		
(1) Allowable in accordance with the requirer they apply and the U.S. Office of Manageme "Cost Principles for State and Local Government adjusted for in allocating costs as indicated in	ent and Budget (OMB) Circular A-87, nents." Unallowable costs have been		
(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.			
The following indirect cost rates are proposed for us	e during fiscal year specified above:		
For restricted programs, a rate of	3.16 %		
For nonrestricted programs, a rate of	15.85 %		
R. Darrin Butcher Name of Finance Officer	Charles D Price Name of Superintendent/Director		
A. Signature of Finance Officer	Signature of Superintendent/Director		
Signature of Finance Officer	oliginature of Superinterident/Director		
03/27/2015	3/27/15		
Date	Date		
ACCEPTED AND APPROVED BY THE WEST VIRO	GINIA DEPARTMENT OF EDUCATION BY:		
Joseph Panetta Name of Authorized Official	Signature		
Assistant Otata Ourselistandent	APR 1 3 2015		
Assistant State Superintendent Title	Date		

Entity RANDOLPH COUNTY BOARD OF EDUCATION	Fiscal Year <u>2016</u>		
We certify, as the responsible officials of the above nar indirect cost rate proposals submitted herewith to establifor the year stated above, and to the best of our knowledge.	sh the pre-approved indirect cost rates		
(1) Allowable in accordance with the requirement which they apply and the U.S. Office of Managem A-87, "Cost Principles for State and Local Govern Administrative Requirements, Cost Principles, Federal Awards." Unallowable costs have been according to the cost allocation plan.	nent and Budget (OMB) Circular nments" and the OMB "Uniform and Audit Requirements for		
(2) Properly allocable to Federal awards on the relationship between the expenses incurred and are allocated in accordance with applicable req costs that have been treated as indirect costs had costs. Similar types of costs have been accounted Department of Education will be notified of any affect the predetermined rates.	the agreements to which they uirements. Further, the same ave not been claimed as directed for consistently and the State		
The following indirect cost rates are proposed for use dur	ing fiscal year specified above:		
For restricted programs, a rate of1.34 %			
For nonrestricted programs, a rate of12.80 %			
Bred Smit	Terry George me of Superintendent/Director nature of Superintendent/Director		
3/24/15 Date	3/24/15 Date		
ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:			
	Signature  APR 1 3 2015		
Chief Operations Officer	to		
Title Da	ile		

Entity Ritchie County Board of Education

Fiscal Year 2016

2.73 %

16.15 %

Date

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

- (1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of

Title

For nonrestricted programs, a rate of

Regina Epperly	Edward Toman
Name of Finance Officer	Name of Superintendent/Director
Roginal Epochy Signature of Finance Officer	Signature of Superintendent/Director
3/23/15 Date	3/23/15 Date
ACCEPTED AND APPROVED BY THE W	EST VIRGINIA DEPARTMENT OF EDUCATION BY:
	Signature  APR 1 8 2015
Chief Operations Officer	

Entity _	Roane County Board of Education	Fiscal Year2016
indirect	rtify, as the responsible officials of the above t cost rate proposals submitted herewith to es year stated above, and to the best of our know	tablish the pre-approved indirect cost rates
	(1) Allowable in accordance with the requirements, "Cost Principles for State and Local Go Administrative Requirements, Cost Principles Federal Awards." Unallowable costs have been indicated in the cost allocation plan.	gement and Budget (OMB) Circular overnments" and the OMB "Uniform les, and Audit Requirements for
	(2) Properly allocable to Federal awards on relationship between the expenses incurred are allocated in accordance with applicable costs that have been treated as indirect cos costs. Similar types of costs have been acco Department of Education will be notified of a affect the predetermined rates.	and the agreements to which they requirements. Further, the same ts have not been claimed as direct unted for consistently and the State
The fol	lowing indirect cost rates are proposed for use	e during fiscal year specified above:
	For restricted programs, a rate of	3.00%
	For nonrestricted programs, a rate of	14.53%
An	My Dorwy Jame of Finance Officer	Jerry Garner Name of Superintendent/Director
Sig	nature of Finance Officer	Jenny L. Laure Signature of Superintendent/Director
	3/31/15 Date	3/3//15 Date
ACCE	PTED AND APPROVED BY THE WEST VIRG	SINIA DEPARTMENT OF EDUCATION BY:
Na	Joseph Panetta ame of Authorized Official	Signature
С	hief Operations Officer	APR 1 3 2015
Titl		Date

Entity: Summers County Board of Education

Fiscal Year: 15-16

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

- (1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of	%
For nonrestricted programs, a rate of	%
Jennifer Farley	Vicki Hinerman
Name of Finance Officer	Name of Superintendent/Director
Vennifu Fally Signature of Finance Officer	Signature of Superintendent/Director
3 23 15 Date	3 23 15 Date
ACCEPTED AND APPROVED BY THE WEST VIRO	GINIA DEPARTMENT OF EDUCATION BY:
	Signature
Chief Operations Officer	APR 1 3 2015

Entity	Taylor County Schools	Fiscal Year 2016
We ce	ertify, as the responsible officials of the above at cost rate proposals submitted herewith to est be year stated above, and to the best of our know	applish the pre-appliated findinect cost rates
	(1) Allowable in accordance with the require which they apply and the U.S. Office of Manage A-87, "Cost Principles for State and Local Good Administrative Requirements, Cost Principles Federal Awards." Unallowable costs have been indicated in the cost allocation plan.	overnments" and the OMB "Uniform les, and Audit Requirements for
	(2) Properly allocable to Federal awards on relationship between the expenses incurred are allocated in accordance with applicable costs that have been treated as indirect cost costs. Similar types of costs have been accordance with applicable costs that have been treated as indirect cost costs. Similar types of costs have been accordance between the predetermined rates.	requirements. Further, the same ts have not been claimed as direct unted for consistently and the State any accounting changes that would
The f	ollowing indirect cost rates are proposed for use	e during fiscal year specified above:
	For restricted programs, a rate of	%
	For nonrestricted programs, a rate of	16.51 %
	Drew M. Rottgen	Charles R. Maynard  Name of Superintendent/Director
	Name of Finance Officer	Charle L. Magner
	Signature of Finance Officer	Signature of Superintendent/Director
	3/23/15	3/24/15
-	Date	Date
	EPTED AND APPROVED BY THE WEST VIRO	SINIA DEPARTMENT OF EDUCATION BY
ACC	EPTED AND APPROVED BY THE WEST VIIV	
	Joseph Panetta	for the
_	Name of Authorized Official	Signature
		APR 1 3 2015
	Chief Operations Officer	
	Title	Date

Entity_	Tucker County Board of Educatio	n	Fiscal Year	2016
indirect	rtify, as the responsible officials of the about cost rate proposals submitted herewith to year stated above, and to the best of our kn	establish the	pre-approved inc	direct cost rates
	(1) Allowable in accordance with the red which they apply and the U.S. Office of Ma A-87, "Cost Principles for State and Local Administrative Requirements, Cost Princ Federal Awards." Unallowable costs have be indicated in the cost allocation plan.	inagement ar Government ciples, and	nd Budget (OMB) s" and the OMB ' Audit Requireme	Circular 'Uniform ents for
	(2) Properly allocable to Federal awards of relationship between the expenses incurred are allocated in accordance with applicate costs that have been treated as indirect costs. Similar types of costs have been accordance with applicate costs. Similar types of costs have been accordance with application costs.	ed and the a ole requirement osts have no ecounted for o	greements to whents. Further, that been claimed a consistently and the	ich they ne same as direct he State
The foll	lowing indirect cost rates are proposed for u	ise during fis	cal year specified	above:
	For restricted programs, a rate of		4.55%	
	For nonrestricted programs, a rate of	of	11.32%	
1	<u>David W. Lambert</u> Name of Finance Officer		Eddie R. Campbe Superintendent/D	
Lau Sig	gnature of Finance Officer	Signature of	of Superintendent	Director
	March 26, 2015 Date		March 26, 2015 Date	
ACCEP	PTED AND APPROVED BY THE WEST VIF	RGINIA DEP	ARTMENT OF ED	DUCATION BY:
Nai	Joseph Panetta me of Authorized Official	9	Signature	210
Ch	nief Operations Officer		APR 1 3 2	U <b>15</b>
Title		Date		

Entity Tyler County Board of Education	Fiscal Year <u>2015-2016</u>
We certify, as the responsible officials of the abindirect cost rate proposals submitted herewith to for the year stated above, and to the best of our key	establish the pre-approved indirect cost rates
(1) Allowable in accordance with the rewhich they apply and the U.S. Office of M A-87, "Cost Principles for State and Loca Administrative Requirements, Cost Principles and Local Administrative Requirements, Cost Principles and Cost Administrative Requirements, Cost Principles and Cost Administrative Requirements, Cost Principles and Cost Administrative Requirements and Cost Administrative Republication Republication Republication Republication Republication Republication Republication Re	anagement and Budget (OMB) Circular I Governments" and the OMB "Uniform nciples, and Audit Requirements for
(2) Properly allocable to Federal awards relationship between the expenses incurrance allocated in accordance with applicationsts that have been treated as indirect costs. Similar types of costs have been a Department of Education will be notified affect the predetermined rates.	red and the agreements to which they able requirements. Further, the same costs have not been claimed as direct ecounted for consistently and the State
The following indirect cost rates are proposed for	use during fiscal year specified above:
For restricted programs, a rate of	4.03 %
For nonrestricted programs, a rate	of <u>20.32</u> %
Jeffrey A. Davis Name of Finance Officer	Robin L. Daquilante Name of Superintendent/Director
Signature of Finance Officer	Signature of Superintendent/Director
4-2-15 Date	4-2-15 Date
ACCEPTED AND APPROVED BY THE WEST VI	RGINIA DEPARTMENT OF EDUCATION BY:
Joseph Panetta  Name of Authorized Official	Signature
Chief Operations Officer	APR 1 3 2015
Title	Date

Entity Upshur County Board of Education

Fiscal Year 2015-2016

We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:

- (1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
- (2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.

The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of	2.17%
For nonrestricted programs, a rate of	f <u>17.63</u> %
George P. Carver  Name of Finance Officer  Signature of Finance Officer	Roy H. Wager  Name of Superintendent/Director  Signature of Superintendent/Director
March 24, 2015  Date	March 24, 2015  Date
ACCEPTED AND APPROVED BY THE WEST VIR  Joseph Panetta	GINIA DEPARTMENT OF EDUCATION BY:
Name of Authorized Official	Signature APR 1 3 2015
Chief Operations Officer Title Date	

Entity WAYNE COUNTY	Fiscal Year <u>2016</u>
We certify, as the responsible officials of the abindirect cost rate proposals submitted herewith to for the year stated above, and to the best of our key	establish the pre-approved indirect cost rates
(1) Allowable in accordance with the rewhich they apply and the U.S. Office of M A-87, "Cost Principles for State and Loca Administrative Requirements, Cost Principles and Local Administrative Requirements and Local Administrative Republication and Loc	anagement and Budget (OMB) Circular I Governments" and the OMB "Uniform nciples, and Audit Requirements for
(2) Properly allocable to Federal awards relationship between the expenses incur are allocated in accordance with applications that have been treated as indirect costs. Similar types of costs have been a Department of Education will be notified affect the predetermined rates.	red and the agreements to which they able requirements. Further, the same costs have not been claimed as direct accounted for consistently and the State
The following indirect cost rates are proposed for	use during fiscal year specified above:
For restricted programs, a rate of	2.43 %
For nonrestricted programs, a rate	of 14.96 %
Ancie E HATField  Name of Finance Officer	Name of Superintendent/Director
Signature of Finance Officer	Signature of Superintendent/Director
3/18/15 Date	
ACCEPTED AND APPROVED BY THE WEST V	IRGINIA DEPARTMENT OF EDUCATION BY:
	Signature APR 1 3 2015
Chief Operations Officer Title	Date

Entity	WEBSTER	Fiscal Year <sup>2016</sup>
indirec	ertify, as the responsible officials of the about cost rate proposals submitted herewith to a year stated above, and to the best of our known	ove named entity, that we have reviewed the establish the pre-approved indirect cost rates nowledge and belief, all costs included are:
	(1) Allowable in accordance with the re which they apply and the U.S. Office of Ma A-87, "Cost Principles for State and Local Administrative Requirements, Cost Principles and Local Administrative Requirements, Cost Principles and Local Administrative Requirements, Cost Principles and Local Reduction Plane and Local Reduction Pla	anagement and Budget (OMB) Circular I Governments" and the OMB "Uniform nciples, and Audit Requirements for
	(2) Properly allocable to Federal awards relationship between the expenses incurrare allocated in accordance with applica costs that have been treated as indirect costs. Similar types of costs have been a Department of Education will be notified affect the predetermined rates.	red and the agreements to which they able requirements. Further, the same costs have not been claimed as direct ecounted for consistently and the State
The fo	ollowing indirect cost rates are proposed for	use during fiscal year specified above:
	For restricted programs, a rate of	3.33 %
	For nonrestricted programs, a rate	of <u>14.63</u> %
	Name of Finance Officer	Name of Superintendent/Director
Si	ignature of Finance Officer	Signature of Superintendent/Director
MAI	RCH 31, 2015	MARCH 31, 2015
-	Date	Date
ACCE	EPTED AND APPROVED BY THE WEST V	IRGINIA DEPARTMENT OF EDUCATION BY:
		O STATE
	Joseph Panetta  Name of Authorized Official	Signature
7	Chief Operations Officer	APR 1 3 2015
	itle	Date

Entity Wetzel County Board of Education	Fiscal Year 2015-2016
We certify, as the responsible officials of the above indirect cost rate proposals submitted herewith to e for the year stated above, and to the best of our known of the state of the stat	stablish the pre-approved indirect cost rates
(1) Allowable in accordance with the requirements which they apply and the U.S. Office of Man A-87, "Cost Principles for State and Local Gadministrative Requirements, Cost Principles Federal Awards." Unallowable costs have be indicated in the cost allocation plan.	agement and Budget (OMB) Circular Sovernments" and the OMB "Uniform ples, and Audit Requirements for
(2) Properly allocable to Federal awards or relationship between the expenses incurred are allocated in accordance with applicable costs that have been treated as indirect co costs. Similar types of costs have been acc Department of Education will be notified of affect the predetermined rates.	d and the agreements to which they e requirements. Further, the same sts have not been claimed as direct ounted for consistently and the State
The following indirect cost rates are proposed for us	e during fiscal year specified above:
For restricted programs, a rate of	1.69 %
For nonrestricted programs, a rate of	23.96_%
Name of Finance Officer  Signature of Finance Officer	Name of Superintendent/Director  Signature of Superintendent/Director
3/25/15 Date	3/25/15 Date
ACCEPTED AND APPROVED BY THE WEST VIRO	GINIA DEPARTMENT OF EDUCATION BY:
Joseph Panetta Name of Authorized Official	Signature  APR 1 3 2015
Chief Operations Officer	
Title	Date

Entity	Wirt	County	BOE	Fiscal Year _	2016
indirect cost r	s the respon ate proposa	nsible officials als submitted he	of the above erewith to es	e named entity, that we have tablish the pre-approved in vledge and belief, all costs i	direct cost rates
which A-87, Admin Federa	they apply a "Cost Princi listrative Re al Awards."	and the U.S. O iples for State a equirements, (	ffice of Mana and Local Go Cost Princip osts have bee	rements of the Federal avagement and Budget (OMB) overnments" and the OMB les, and Audit Requiremen adjusted for in allocating	Circular "Uniform ents for
relatio are al costs costs. Depar	nship betwee located in a that have b Similar typ tment of Ed	een the expense accordance wit seen treated as ses of costs have	ses incurred th applicable indirect cos ve been acco	the basis of a beneficial of and the agreements to what requirements. Further, the state of the second part	nich they ne same as direct the State
The following indirect cost rates are proposed for use during fiscal year specified above:					
	For restric	ted programs, a	a rate of	4.32%	
	For nonres	stricted progran	ns, a rate of	16.19 %	
Karen S Name o	Cummi f Finance O		-	Many Jane Rope Alle Name of Superintendent/E	Director
Karen Z Signature	of Finance	mung Officer	_	Mary June Pope Signature of Superintende	Albin
3/	30/15			3/30/15	
	Date		-	Date	-
ACCEPTED	AND APPR	OVED BY THE	WEST VIRG	INIA DEPARTMENT OF E	DUCATION BY:
Jose	ph Panetta Authorized			Signature	9
Chief Op	perations Of	ficer		APR 1 3 2015	j

Entity	WOOD COUNTY BOARD OF EDU	CATION	Fiscal Year <u>2015-2016</u>	
indired	ertify, as the responsible officials of the ab ct cost rate proposals submitted herewith to e year stated above, and to the best of our k	establish t	he pre-approved indirect cost rat	
	(1) Allowable in accordance with the re which they apply and the U.S. Office of M. A-87, "Cost Principles for State and Local Administrative Requirements, Cost Principles and Local Administrative Requirements, Cost Principles and Local Administrative Requirements, Cost Principles and Local Region (Local Region of March 2014).	anagement I Governme nciples, and	and Budget (OMB) Circular ents" and the OMB "Uniform d Audit Requirements for	
	(2) Properly allocable to Federal awards relationship between the expenses incurrare allocated in accordance with applicationsts that have been treated as indirect costs. Similar types of costs have been a Department of Education will be notified affect the predetermined rates.	red and the able require costs have ccounted fo	e agreements to which they ments. Further, the same not been claimed as direct or consistently and the State	
The fo	ollowing indirect cost rates are proposed for	use during	fiscal year specified above:	
	For restricted programs, a rate of	_	1.96 %	
	For nonrestricted programs, a rate	of _	14.91 %	
4	Connie J. Roberts Name of Finance Officer  gnature of Finance Officer  3/19/2015  Date	Name	John B. Flint of Superintendent/Director ure of Superintendent/Director  3/19/2015  Date	
ACCE	EPTED AND APPROVED BY THE WEST VI	IRGINIA DE	PARTMENT OF EDUCATION B	<b>-</b> Y:
N	Joseph Panetta lame of Authorized Official		Signature  APR 1 3 2015	>
	Chief Operations Officer		CIL II & SOLI	
Tit	itle	Date		

Entity Wyoming County Board of Education Fiscal Year 2015-2016
We certify, as the responsible officials of the above named entity, that we have reviewed the indirect cost rate proposals submitted herewith to establish the pre-approved indirect cost rates for the year stated above, and to the best of our knowledge and belief, all costs included are:
(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.
(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.
The following indirect cost rates are proposed for use during fiscal year specified above:
For restricted programs, a rate of %
For nonrestricted programs, a rate of 16.53 %
Name of Finance Officer  Name of Superintendent/Director  Signature of Finance Officer  Signature of Superintendent/Director
March 27, 2015  Date  Date  Date
ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:
Joseph Panetta Name of Authorized Official  Signature  APR 1 3 2015
Chief Operations Officer
Title Date