

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Barbour 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 3.35 %

For nonrestricted programs, a rate of 16.60 %

Annette Hughart

Name of Finance Officer

  
Signature of Finance Officer

3-17-15

Date

Dr. F. Joseph Super

Name of Superintendent/Director

  
Signature of Superintendent/Director


3/18/15  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official

Chief Operations Officer  
Title

  
Signature

**APR 13 2015**

Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Berkeley 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.

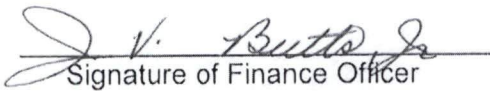
(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed 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 2.69 %


For nonrestricted programs, a rate of 13.12 %

James V. Butts, Jr., CPA  
Name of Finance Officer

  
Signature of Finance Officer

04-01-15  
Date

Manny P. Arvon, II  
Name of Superintendent/Director

  
Signature of Superintendent/Director

04-01-15  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

Chief Operations Officer  
Title

  
Signature

**APR 13 2015**

                      
Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Boone County Schools 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 6.32 %

For nonrestricted programs, a rate of 21.23 %

Charles Chapman

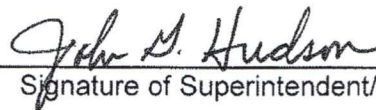
Name of Finance Officer



Signature of Finance Officer

John G. Hudson

Name of Superintendent/Director



Signature of Superintendent/Director

March 25, 2015

Date

March 25, 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 13 2015**

                      
Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Braxton County Board of Education

Fiscal Year 2015-16

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 3.68 %

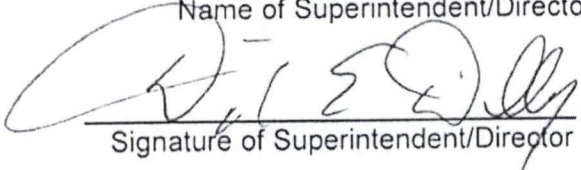
For nonrestricted programs, a rate of 12.51 %

Ginger L. Altizer  
Name of Finance Officer

\_\_\_\_\_  
Signature of Finance Officer

3/27/15  
Date

David Dilly  
Name of Superintendent/Director

  
Signature of Superintendent/Director

3/27/15  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

Assistant State Superintendent  
Title

  
Signature  
**APR 13 2015**  
\_\_\_\_\_  
Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Brooke County Board of Education

Fiscal Year 2015

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 2.13 %

For nonrestricted programs, a rate of 18.94 %

James R. Hervey

Name of Finance Officer

Kathy Kidder-Wilkerson EdD

Name of Superintendent/Director

James R. Hervey

Signature of Finance Officer

Dr. Kathy Kidder-Wilkerson

Signature of Superintendent/Director

3/27/14

Date

3-27-15

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official

James R. Hervey

Signature

Chief Operations Officer

Title

**APR 13 2015**

Date

Entity Cabell County Board of Education Fiscal Year 2016

(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.

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

For restricted programs, a rate of 1.60 %

For nonrestricted programs, a rate of 15.47 %

Signature of Finance Officer

3-18-2015  
Date

William A. Smith  
Signature of Superintendent/Director

3-21-14  
Date

  
Signature

APR 13 2015

Date \_\_\_\_\_

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Calhoun 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.

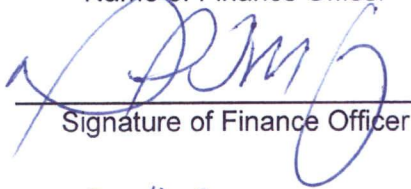
The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 4.41 %

For nonrestricted programs, a rate of 15.19 %

DANIEL L. MINNET

Name of Finance Officer



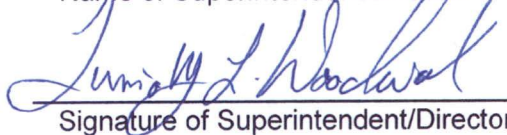
Signature of Finance Officer

3-18-2015

Date

TIMOTHY L. WOODWARD

Name of Superintendent/Director



Signature of Superintendent/Director

3-18-2015

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official

Chief Operations Officer

Title



Signature

**APR 13 2015**

Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Clay County Schools

Fiscal Year 2015-16

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.

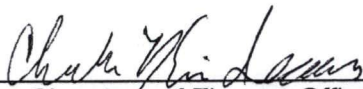
The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 1.81 %

For nonrestricted programs, a rate of 12.58 %

C. Kevin Isaacs

Name of Finance Officer



Signature of Finance Officer

3/31/15

Date

Kenneth Tanner

Name of Superintendent/Director



Signature of Superintendent/Director

3/31/15

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official



Signature

Chief Operations Officer

Title

**APR 13 2015**

Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Doddridge 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.

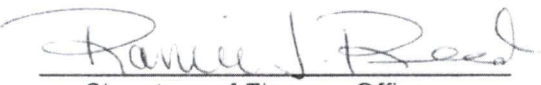
(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed 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 7.12 %

For nonrestricted programs, a rate of 21.23 %

Ramie J. Reed  
Name of Finance Officer

  
Signature of Finance Officer

3/26/2015

Date

Ora E. Coffman, III  
Name of Superintendent/Director

  
Signature of Superintendent/Director


3-26-15

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

Chief Operations Officer  
Title

  
Signature

**APR 13 2015**

Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

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:

(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.

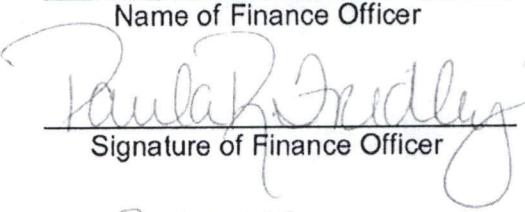
(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed 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 3.76 %

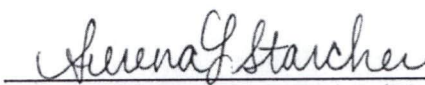
For nonrestricted programs, a rate of 15.64 %

Paula R. Fridley  
Name of Finance Officer

  
Signature of Finance Officer

3-27-15  
Date

Dr. Serena L. Starcher  
Name of Superintendent/Director

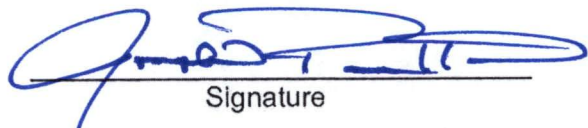
  
Signature of Superintendent/Director

3/27/15  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

Chief Operations Officer  
Title

  
Signature

Date

**APR 13 2015**

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Gilmer 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 3.58 %

For nonrestricted programs, a rate of 13.81 %

Kendra F. Brown  
Name of Finance Officer

Gabriel Devono  
Name of Superintendent/Director

Kendra F. Brown  
Signature of Finance Officer

Gabriel Devono  
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]  
Signature

Chief Operations Officer  
Title

APR 13 2015  
Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity GRANT 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 3.28 %

For nonrestricted programs, a rate of 14.04 %

Anthony Oates

Name of Finance Officer


  
Signature of Finance Officer

3-30-2015

Date

DeEdra Bolton, Ed.D.

Name of Superintendent/Director

  
Signature of Superintendent/Director

3-30-2015

Date

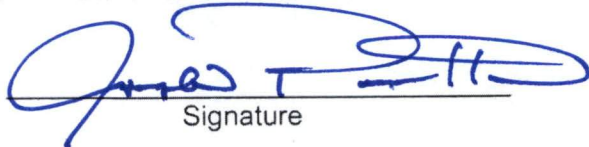
ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official

Chief Operations Officer

Title

  
Signature

**APR 13 2015**

Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Greenbrier 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.

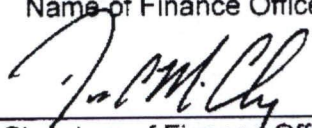
(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed 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 2.06 %

For nonrestricted programs, a rate of 14.93 %

David A. McClure  
Name of Finance Officer

  
Signature of Finance Officer

Sallie E. Dalton  
Name of Superintendent/Director


  
Signature of Superintendent/Director

4/3/15  
Date

4/3/15  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

  
Signature

Chief Operations Officer  
Title

**APR 13 2015**  
Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Hampshire 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 1.18 %

For nonrestricted programs, a rate of 11.27 %

Denise R. Hott

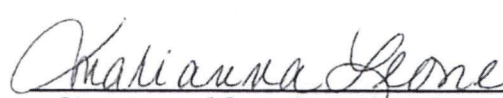
Name of Finance Officer

  
Signature of Finance Officer

4/1/2015  
Date

Marianna Leone

Name of Superintendent/Director

  
Signature of Superintendent/Director

4/1/15  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official

  
Signature

Chief Operations Officer

Title

**APR 13 2015**

                      
Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Hancock County Board of Education Fiscal Year 2015-16

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." 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 5.99 %

For nonrestricted programs, a rate of 24.92 %

Joseph Campinelli  
Name of Finance Officer

Suzan L. Smith  
Name of Superintendent

Joseph Campinelli  
Signature of Finance Officer 

  
Signature of Superintendent

April 6, 2015

Date


April 6, 2015

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

Assistant State Superintendent  
Title

  
Signature

**APR 13 2015**

Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity HARDY 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 3.94 %

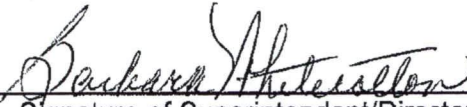
For nonrestricted programs, a rate of 13.26 %

Veeta R. Burgess  
Finance Officer

  
\_\_\_\_\_  
Signature of Finance Officer

3-19-15  
\_\_\_\_\_  
Date

Barbara Whitecotton  
Superintendent

  
\_\_\_\_\_  
Signature of Superintendent/Director

3/19/15  
\_\_\_\_\_  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
\_\_\_\_\_  
Name of Authorized Official

Chief Operations Officer  
\_\_\_\_\_  
Title

  
\_\_\_\_\_  
Signature

APR 13 2015  
\_\_\_\_\_  
Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

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

Sharon Hinkle

Signature of Finance Officer

3/31/15

Date

Dr. Mark Manchin

Name of Superintendent/Director

[Signature]

Signature of Superintendent/Director

3/31/15

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official

[Signature]

Signature

Chief Operations Officer

Title

**APR 13 2015**

Date

INDIRECT COST ALLOCATION PLAN  
CERTIFICATION

Entity Jackson County Board of Education Fiscal Year 2015-16

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.

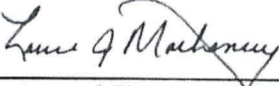
(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed 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:

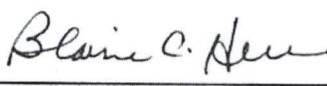
For restricted programs, a rate of 2.64 %

For nonrestricted programs, a rate of 16.60 %

Laura J. Matheny  
Name of Finance Officer

  
Signature of Finance Officer

Blaine C. Hess  
Name of Superintendent/Director

  
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 13 2015  
Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

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.

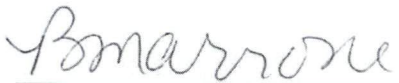
The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 3.08 %

For nonrestricted programs, a rate of 15.87 %

Beth Marrone

Name of Finance Officer



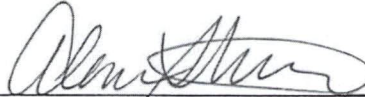
Signature of Finance Officer

3-25-15

Date

Alan Sturm

Name of Superintendent/Director



Signature of Superintendent/Director

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

Title

**APR 13 2015**

Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Kanawha 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 4.42 %

For nonrestricted programs, a rate of 19.13 %

Lisa Wilcox  
Name of Finance Officer

Ronald Duerring, Ed.D.  
Name of Superintendent/Director

  
Signature of Finance Officer

  
Signature of Superintendent/Director

4-1-15  
Date

4/1/15  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

  
Signature

**APR 13 2015**

Chief Operations Officer  
Title

                      
Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity LEWIS COUNTY BOARD OF EDUCATION 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 3.45 %

For nonrestricted programs, a rate of 16.47 %

MONIKA K. M. WELDON, CPA

Name of Finance Officer


  
Signature of Finance Officer

4-3-2015

Date

DR. JOSEPH MACE

Name of Superintendent/Director

  
Signature of Superintendent/Director

4-3-15

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

  
Signature

Chief Operations Officer  
Title

APR 13 2015  
Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Lincoln County 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 3.81 %

For nonrestricted programs, a rate of 14.07 %

Birdie Gandy  
Name of Finance Officer

Patricia Lucas  
Name of Superintendent/Director

Birdie Gandy  
Signature of Finance Officer

Patricia Lucas  
Signature of Superintendent/Director

3-18-15  
Date

3-18-15  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

  
Signature

Chief Operations Officer  
Title

APR 13 2015  
Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

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 2.5 %

For nonrestricted programs, a rate of 16.21 %

John Brennan  
Name of Finance Officer

  
Signature of Finance Officer

Phyllis Doty  
Name of Superintendent/Director

  
Signature of Superintendent/Director

03/18/2015  
Date

03/18/2015  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

Chief Operations Officer  
Title

  
Signature

**APR 13 2015**

                      
Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Marion

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 4.22 %

For nonrestricted programs, a rate of 19.48 %

KIM WADE  
Name of Finance Officer

  
Signature of Finance Officer

3-23-15  
Date

GARY PRICE  
Name of Superintendent/Director

  
Signature of Superintendent/Director

3-23-15  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

  
Signature

Chief Operations Officer  
Title

APR 13 2015  
Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity MARSHALL 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 5.44 %

For nonrestricted programs, a rate of 20.34 %

Nannetta B. Hartley  
Name of Finance Officer

Michael A. Hince  
Name of Superintendent/Director

Nannetta B. Hartley  
Signature of Finance Officer

Michael Hince  
Signature of Superintendent/Director

3/26/15  
Date

3/26/15  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

[Signature]  
Signature

Chief Operations Officer  
Title

APR 13 2015  
Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Mason County Board of Education  
Year 2016

Fiscal

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.

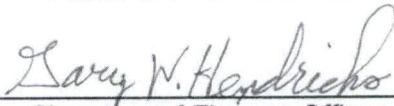
The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 1.37 %

For nonrestricted programs, a rate of 15.32 %

Gary W. Hendricks

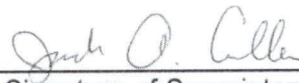
Name of Finance Officer



Signature of Finance Officer

Jack A. Cullen

Name of Superintendent/Director



Signature of Superintendent/Director

March 24, 2015

Date

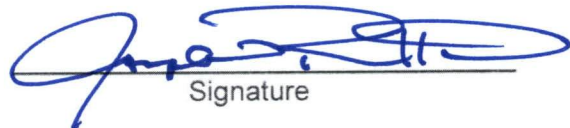
March 24, 2015

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official



Signature

Chief Operations Officer

Title

**APR 13 2015**

                      
Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity MCDOWELL COUNTY 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 1.99 %

For nonrestricted programs, a rate of 22.30 %

Carla A. Horn

Name of Finance Officer

Carla A. Horn

Signature of Finance Officer

3-30-15

Date

Nelson Spencer

Name of Superintendent/Director

Nelson Spencer

Signature of Superintendent/Director

3-30-15

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official

Joseph Panetta

Signature

Chief Operations Officer

Title

**APR 13 2015**

                      
Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Mercer 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 2.03 %

For nonrestricted programs, a rate of 13.72 %

Joy C. Hubbard

Name of Finance Officer

Joy C Hubbard  
Signature of Finance Officer

4-2-15

Date

Dr. Deborah S Akers

Name of Superintendent/Director

Deborah S Akers  
Signature of Superintendent/Director

4/2/15

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official

[Signature]  
Signature

**APR 13 2015**

Chief Operations Officer

Title

                      
Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

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 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 of 17.22 %

G. Steven Peer

Name of Finance Officer



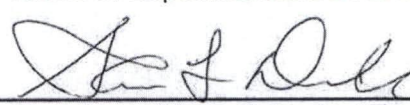
Signature of Finance Officer

3-31-2015

Date

Shawn L. Dilly

Name of Superintendent/Director



Signature of Superintendent/Director

3-31-15

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official



Signature

Chief Operations Officer

Title

**APR 13 2015**

Date

Entity Mingo County Schools Fiscal Year 2016

(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.

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

For restricted programs, a rate of 1.92 %

For nonrestricted programs, a rate of 15.17 %

Beth Daniels  
Signature of Finance Officer

3/30/15  
Date

Name of Superintendent/Director

Robert Bobbema  
Signature of Superintendent/Director

3/30/15  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

Chief Operations Officer  
Title

Signature

APR 13 2015

Date \_\_\_\_\_

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Monongalia 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 2.28 %

For nonrestricted programs, a rate of 18.34 %

W. Terry Hawkins

Name of Finance Officer

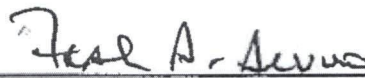
  
Signature of Finance Officer

3/25/15

Date

Dr. Frank D. Devono

Name of Superintendent/Director



Signature of Superintendent/Director

3/25/15

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official



Signature

**APR 13 2015**

Chief Operations Officer

Title

                      
Date


Entity Monroe Fiscal Year 16

(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.

For restricted programs, a rate of 4.49 %

For nonrestricted programs, a rate of 13.29 %

Tim Berry  
Name of Finance Officer

  
Signature of Finance Officer

3/31/15  
Date

Joetta Basile  
Name of Superintendent/Director

Signature of Superintendent/Director

3/31/15  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

\_\_\_\_\_  
Joseph Panetta  
Name of Authorized Official

Chief Operations Officer  
Title

Signature

APR 13 2015

---

Date \_\_\_\_\_

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Morgan County Board of Education Fiscal Year 2015-16

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 1.49 %

For nonrestricted programs, a rate of 15.80 %

Ann Bell

Name of Finance Officer

A Bell

Signature of Finance Officer

3/23/15

Date

David Banks

Name of Superintendent/Director

[Signature]

Signature of Superintendent/Director

3/23/15

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official

[Signature]

Signature

Chief Operations Officer

Title

**APR 13 2015**

Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Nicholas County Board of Education

Fiscal Year 2015-16

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 1.04 %

For nonrestricted programs, a rate of 15.02 %

Kevin B. Hess  
Name of Finance Officer

K B Hess  
Signature of Finance Officer

3-27-15  
Date

Keith A. Butcher  
Name of Superintendent/Director

Keith A. Butcher  
Signature of Superintendent/Director

3-27-15  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

Chief Operations Officer  
Title

[Signature]  
Signature

APR 13 2015  
Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Ohio County Board of Education Fiscal Year 2015

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 1.77 %

For nonrestricted programs, a rate of 23.36 %

Steven Bienick

Name of Finance Officer

[Signature]

Signature of Finance Officer

3/31/15

Date

Dianna M. Vargo

Name of Superintendent/Director

[Signature]

Signature of Superintendent/Director

3.31.15

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official

Chief Operations Officer

Title

[Signature]

Signature

**APR 13 2015**

                      
Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity PENDLETON 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 2.46 %

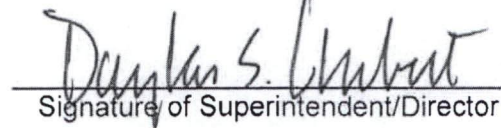
For nonrestricted programs, a rate of 12.33 %

J. P. Mowery  
Name of Finance Officer

  
Signature of Finance Officer

March 27, 2015  
Date

Douglas S. Lambert  
Name of Superintendent/Director

  
Signature of Superintendent/Director

March 27, 2015  
Date

---

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

Chief Operations Officer  
Title

  
Signature

Date

**APR 13 2015**

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Pleasants County Schools 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 4.52 %

For nonrestricted programs, a rate of 20.10 %

Jennifer L. Hupp

Name of Finance Officer

Jennifer L. Hupp

Signature of Finance Officer

4-1-2015

Date

Michael Wells

Name of Superintendent/Director

[Signature]

Signature of Superintendent/Director

4/1/15

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official

Chief Operations Officer

Title

[Signature]  
Signature

**APR 13 2015**

                      
Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Pocahontas County Board of Education Fiscal Year 2015-16

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 6.18 %

For nonrestricted programs, a rate of 16.04 %

Sherry Radcliff

Name of Finance Officer

Sherry Radcliff

Signature of Finance Officer

3/24/14

Date

Donald K. Bechtel

Name of Superintendent/Director

DK Bechtel

Signature of Superintendent/Director

3.24.15

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official

Chief Operations Officer

Title

[Signature]

Signature

**APR 13 2015**

Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity PRESTON 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.

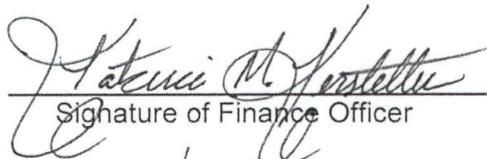
(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed 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 1.13 %

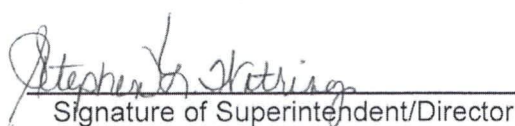
For nonrestricted programs, a rate of 8.60 %

Katrina M. Kerstetter  
Name of Finance Officer

  
Signature of Finance Officer

3/26/15  
Date

Stephen L. Wotring  
Name of Superintendent/Director

  
Signature of Superintendent/Director

3/26/15  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

  
Signature

Chief Operations Officer  
Title

APR 13 2015  
Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Putnam County Schools Fiscal Year 2015-16

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 3.38 %

For nonrestricted programs, a rate of 15.78 %

S.L. Chris Campbell

Name of Finance Officer

  
Signature of Finance Officer

Harold Hatfield

Name of Superintendent/Director

  
Signature of Superintendent/Director

March 26, 2015

Date

March 26, 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 13 2015**

                      
Date

Entity Raleigh County Schools Fiscal Year 2015-16

(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.

For nonrestricted programs, a rate of 15.85 %

  
Signature of Superintendent/Director

3/27/15  
Date

Signature

APR 13 2015

Date \_\_\_\_\_

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity RANDOLPH 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.

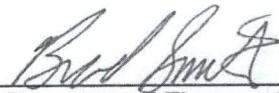
The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 1.34 %

For nonrestricted programs, a rate of 12.80 %

Brad Smith

Name of Finance Officer



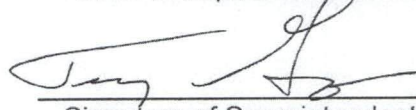
Signature of Finance Officer

3/24/15

Date

Terry George

Name of Superintendent/Director



Signature of Superintendent/Director

3/24/15

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official

Chief Operations Officer

Title



Signature

**APR 13 2015**

                      
Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Ritchie 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 2.73 %

For nonrestricted programs, a rate of 16.15 %

Regina Epperly

Name of Finance Officer

Regina Epperly

Signature of Finance Officer

3/23/15

Date

Edward Toman

Name of Superintendent/Director

[Signature]

Signature of Superintendent/Director

3/23/15

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official

Chief Operations Officer

Title

[Signature]

Signature

**APR 13 2015**

Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Roane 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 3.00 %

For nonrestricted programs, a rate of 14.53 %

Amy Downey  
Name of Finance Officer

Jerry Garner  
Name of Superintendent/Director

Amy Downey  
Signature of Finance Officer

Jerry L. Garner  
Signature of Superintendent/Director

3/31/15  
Date

3/31/15  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

  
Signature

Chief Operations Officer  
Title

APR 13 2015  
Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

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 4.58 %

For nonrestricted programs, a rate of 14.33 %

Jennifer Farley

Vicki Hinerman

\_\_\_\_\_  
Name of Finance Officer

\_\_\_\_\_  
Name of Superintendent/Director

Jennifer Farley  
Signature of Finance Officer

Vicki L. Hinerman  
Signature of Superintendent/Director

3/23/15  
Date

3/23/15  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

[Signature]  
Signature

Chief Operations Officer  
Title

\_\_\_\_\_  
Date

**APR 13 2015**

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Taylor County Schools 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.

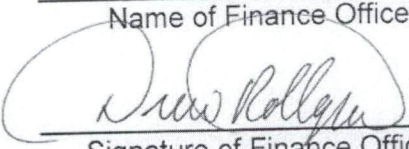
(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed 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 3.51 %

For nonrestricted programs, a rate of 16.51 %

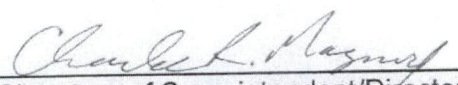
Drew M. Rottgen  
Name of Finance Officer

  
Signature of Finance Officer

3/23/15

Date

Charles R. Maynard  
Name of Superintendent/Director

  
Signature of Superintendent/Director

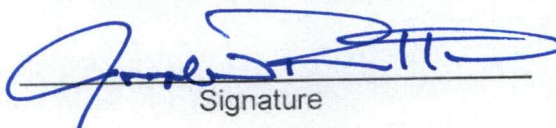
3/24/15

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

Chief Operations Officer  
Title

  
Signature

**APR 13 2015**

Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Tucker 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.

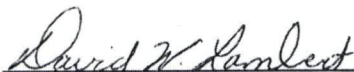
The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 4.55 %

For nonrestricted programs, a rate of 11.32 %

David W. Lambert

Name of Finance Officer



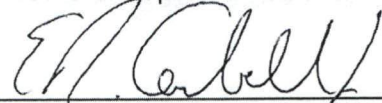
Signature of Finance Officer

March 26, 2015

Date

Dr. Eddie R. Campbell

Name of Superintendent/Director



Signature of Superintendent/Director

March 26, 2015

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official

Chief Operations Officer

Title



Signature

**APR 13 2015**

                      
Date

## INDIRECT COST ALLOCATION PLAN CERTIFICATION

Entity Tyler County Board of EducationFiscal 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 4.03 %

For nonrestricted programs, a rate of 20.32 %

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 VIRGINIA DEPARTMENT OF EDUCATION BY:

\_\_\_\_\_  
Joseph Panetta  
Name of Authorized Official

Signature

\_\_\_\_\_  
Title

APR 13 2015

Date \_\_\_\_\_

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

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 17.63 %

George P. Carver

Name of Finance Officer



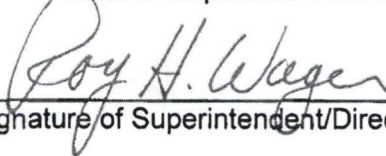
Signature of Finance Officer

March 24, 2015

Date

Roy H. Wager

Name of Superintendent/Director



Signature of Superintendent/Director

March 24, 2015

Date

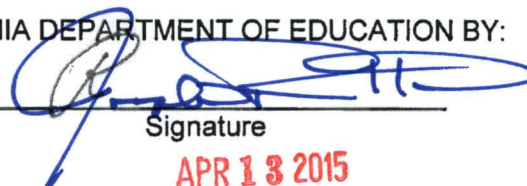
ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official

Chief Operations Officer

Title



Signature

APR 13 2015

Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity WAYNE County 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 2.42 %

For nonrestricted programs, a rate of 14.96 %

Ancie E. Hatfield  
Name of Finance Officer

Sandon Perter  
Name of Superintendent/Director

Ancie E. Hatfield  
Signature of Finance Officer

Sandon Perter  
Signature of Superintendent/Director

3/18/15  
Date

3/18/15  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official

[Signature]  
Signature

Chief Operations Officer  
Title

**APR 13 2015**  
Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity WEBSTER 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 3.33 %

For nonrestricted programs, a rate of 14.63 %

SARAH J. LAWSON

Name of Finance Officer

  
Signature of Finance Officer

MARCH 31, 2015

Date

SCOTT L. COCHRAN

Name of Superintendent/Director

  
Signature of Superintendent/Director

MARCH 31, 2015

MARCH 31, 2015

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official

Chief Operations Officer

Title

  
Signature

**APR 13 2015**

Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Wetzel 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 1.69 %

For nonrestricted programs, a rate of 23.96 %

Jeff Lancaster

Name of Finance Officer

Jeff Lancaster

Signature of Finance Officer

3/25/15

Date

Robert Jay Yeager

Name of Superintendent/Director

Robert Jay Yeager

Signature of Superintendent/Director

3/25/15

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official

Joseph Panetta

Signature

Chief Operations Officer

Title

**APR 13 2015**

                      
Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity Wirt County BOE 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 4.32 %

For nonrestricted programs, a rate of 16.19 %

Karen S. Cummings

Name of Finance Officer

Mary Jane Pope Albin

Name of Superintendent/Director

Karen S. Cummings  
Signature of Finance Officer

Mary Jane Pope Albin  
Signature of Superintendent/Director

3/30/15

Date

3/30/15

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official

[Signature]  
Signature

Chief Operations Officer

Title

**APR 13 2015**

Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

Entity WOOD 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:

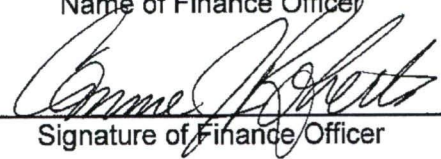
(1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments" and the OMB "Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards." Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

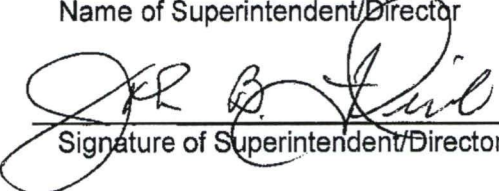
(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed 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 1.96 %


For nonrestricted programs, a rate of 14.91 %

Connie J. Roberts  
Name of Finance Officer  
  
Signature of Finance Officer  
3/19/2015  
Date

John B. Flint  
Name of Superintendent/Director  
  
Signature of Superintendent/Director  
3/19/2015  
Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta  
Name of Authorized Official  
  
Chief Operations Officer  
Title

  
Signature  
**APR 13 2015**  
                      
Date

**INDIRECT COST ALLOCATION PLAN  
CERTIFICATION**

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 .93 %

For nonrestricted programs, a rate of 16.53 %

Kimberly Cook

Name of Finance Officer

Kimberly Cook  
Signature of Finance Officer

March 27, 2015

Date

Frank L. Blackwell

Name of Superintendent/Director

Frank L. Blackwell  
Signature of Superintendent/Director

March 27, 2015

Date

ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Joseph Panetta

Name of Authorized Official

Chief Operations Officer

Title

Joseph Panetta  
Signature

**APR 13 2015**

Date