

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity Barbour County Board of Education

Fiscal Year 2010-11

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 1.84 %

For nonrestricted programs, a rate of 13.83 %

Whitni Kines

Name of Finance Officer

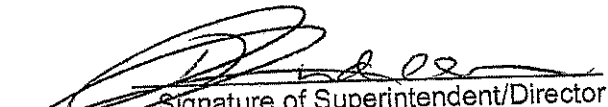

Signature of Finance Officer

March 25, 2010

Date

DeEdra Lundeen, Ed. D.

Name of Superintendent/Director


Signature of Superintendent/Director

March 25, 2010

Date

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

Jack McClanahan

Name of Authorized Official

Associate Superintendent

Title


Signature

5-4-10
Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity Berkeley County Board of Education

Fiscal Year 2010-11

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.

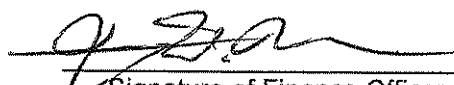
The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 3.88 %

For nonrestricted programs, a rate of 13.50 %

Kenneth W. Marsteller

Name of Finance Officer

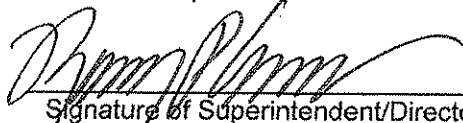

Signature of Finance Officer

March 24, 2010

Date

Manny P. Arvon

Name of Superintendent/Director


Signature of Superintendent/Director

March 24, 2010

Date

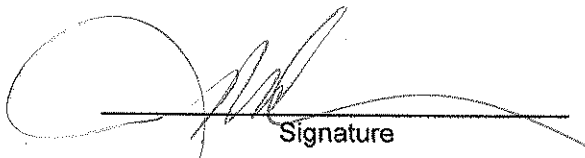
ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Jack McClanahan

Name of Authorized Official

Associate Superintendent

Title


Signature

5-4-10
Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity BOONE COUNTY SCHOOLS

Fiscal Year 2010-11

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 8.33 %

For nonrestricted programs, a rate of 26.14 %

Charles Chapman

Name of Finance Officer



Signature of Finance Officer

3/24/10

Date

John Hudson

Name of Superintendent/Director



Signature of Superintendent/Director

3/25/10

Date

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

Jack McClanahan

Name of Authorized Official

Associate Superintendent

Title



Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity Braxton County Board of Education

Fiscal Year 2010-11

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.

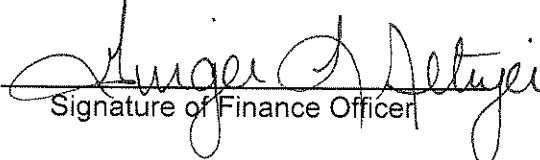
(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed 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 2.40 %

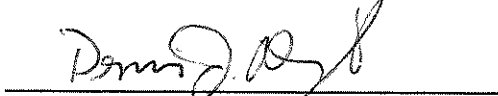
For nonrestricted programs, a rate of 16.10 %

Ginger L. Altizer
Name of Finance Officer


Signature of Finance Officer

3/31/10
Date

Dennis J. Albright
Name of Superintendent/Director



Signature of Superintendent/Director

3/31/10
Date

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

Jack McClanahan
Name of Authorized Official

Associate Superintendent
Title


Signature

5-4-10
Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity Brooke County

Fiscal Year 2010-11

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 4.45 %

For nonrestricted programs, a rate of 19.38 %

James R. Hervey

Name of Finance Officer


Signature of Finance Officer

March 30, 2010

Date

Mary K. Hervey DeGarmo

Name of Superintendent/Director


Signature of Superintendent/Director

March 30, 2010

Date

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

Jack McClanahan

Name of Authorized Official

Associate Superintendent

Title


Signature

5-4-10
Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity Cabell County Board of Education

Fiscal Year 2010-11

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 1.96 %


For nonrestricted programs, a rate of 17.93 %

Conrad G. Lucas
Name of Finance Officer


Signature of Finance Officer

3-25-10
Date

William A. Smith
Name of Superintendent/Director



Signature of Superintendent/Director

3-26-10
Date

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

Jack McClanahan
Name of Authorized Official

Associate Superintendent
Title


Signature
5-4-10
Date

INDIRECT COST ALLOCATION PLAN
CERTIFICATION

Entity Calhoun

Fiscal Year 2010-11

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 2.53 %

For nonrestricted programs, a rate of 23.31 %

Patricia S. Riddle
Name of Finance Officer

Patricia S. Riddle
Signature of Finance Officer

3-29-10
Date

Roger D. Propst
Name of Superintendent/Director

Roger D. Propst
Signature of Superintendent/Director

3-29-10
Date

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

Jack McClanahan
Name of Authorized Official

Associate Superintendent
Title

[Signature]
Signature
5-4-10
Date

REVISED
INDIRECT COST ALLOCATION PLAN
CERTIFICATION

Entity Clay

Fiscal Year 2010-11

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 5.20 %

For nonrestricted programs, a rate of 13.54 %

Loretta Gray

Name of Finance Officer


Signature of Finance Officer

3/26/10

Date

Larry Gillespie

Name of Superintendent/Director


Signature of Superintendent/Director

3/26/10

Date

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

Jack McClanahan

Name of Authorized Official

Associate Superintendent
Title


Signature

5-4-10
Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity DODDRIDGE COUNTY BOARD OF EDUCATION Fiscal Year 2010-2011

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 3.34 %

For nonrestricted programs, a rate of 20.06 %

John C. Wolfe
Name of Finance Officer

Janice M. Michels
Name of Superintendent/Director


Signature of Finance Officer


Signature of Superintendent/Director

3-24-10
Date

3-24-10
Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity Fayette County Board of Education

Fiscal Year 2010-11

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 3.59 %

For nonrestricted programs, a rate of 16.97 %

Paula Fridley

Name of Finance Officer


Signature of Finance Officer

3-24-10

Date

Dwight D. Dials

Name of Superintendent/Director


Signature of Superintendent/Director

3-24-2010

Date

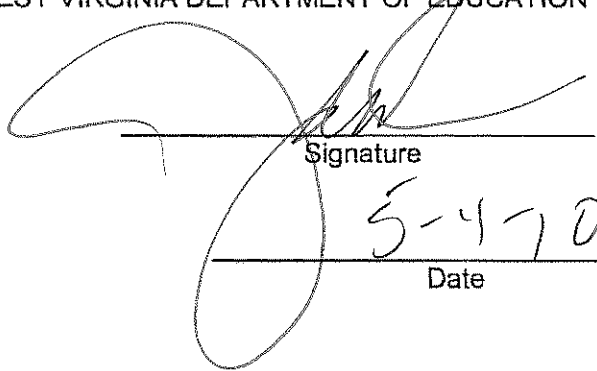
ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Jack McClanahan

Name of Authorized Official

Associate Superintendent

Title


Signature

5-4-10
Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity Gilmer County Board of Education

Fiscal Year 2010-11

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 2.66 %

For nonrestricted programs, a rate of 34.55 %

Kendra F. Brown
Name of Finance Officer

John D. Bennett
Name of Superintendent/Director

Kendra F. Brown
Signature of Finance Officer

John D. B.
Signature of Superintendent/Director

March 24, 2010
Date

March 24, 2010
Date

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

Jack McClanahan
Name of Authorized Official

Associate Superintendent
Title

[Signature]
Signature
5-4-10
Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity: Grant County Board of Education

Fiscal Year 2010-11

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 1.22 %

For nonrestricted programs, a rate of 9.57 %

Anthony Oates

Name of Finance Officer



Signature of Finance Officer

3-26-10

Date

John T. Mattern

Name of Superintendent/Director



Signature of Superintendent/Director

3/26/10

Date

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

Jack McClanahan

Name of Authorized Official

Associate Superintendent

Title



Signature

5-4-10

Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Greenbrier County Board of Education

Fiscal Year 2010-11

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 2.37 %

For nonrestricted programs, a rate of 15.43 %

David A. McClure
Name of Finance Officer


Signature of Finance Officer

John D. Curry
Name of Superintendent/Director


Signature of Superintendent/Director

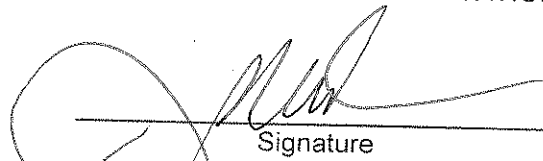
3/30/2010
Date

3/30/2010
Date

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

Jack McClanahan
Name of Authorized Official

Associate Superintendent
Title


Signature
5-4-10
Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity Hampshire County Board of Education

Fiscal Year 2010-11

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.

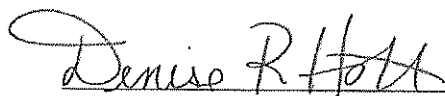
The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 1.63 %

For nonrestricted programs, a rate of 12.74 %

Denise R. Hott

Name of Finance Officer



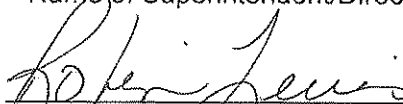
Signature of Finance Officer

3/26/10

Date

Robin J. Lewis

Name of Superintendent/Director



Signature of Superintendent/Director

3/26/10

Date

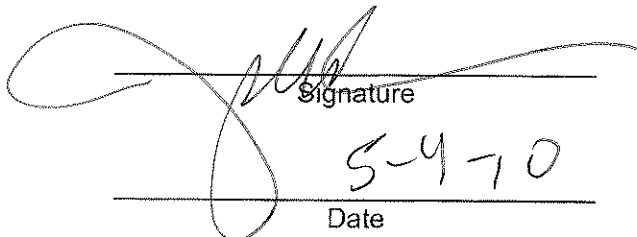
ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Jack McClanahan

Name of Authorized Official

Associate Superintendent

Title


Signature
5-4-10
Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity: Hancock County Board of Education

Fiscal Year 2010-11

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 4.99 %

For nonrestricted programs, a rate of 19.98 %

Joseph Campinelli
Name of Finance Officer

Joseph Campinelli
Signature of Finance Officer

March 30, 2010

Date

Suzan L. Smith
Name of Superintendent

Suzan L. Smith
Signature of Superintendent

March 30, 2010

Date

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

Jack McClanahan
Name of Authorized Official

Associate Superintendent
Title

[Signature]
Signature

5-4-10
Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity HARDY COUNTY SCHOOLS

Fiscal Year 2010-11

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 .94 %

For nonrestricted programs, a rate of 19.27 %

Veeta R. Burgess
Name of Finance Officer


Signature of Finance Officer

March 26, 2010

Date

Barbara Whitecotton
Name of Superintendent/Director


Signature of Superintendent/Director

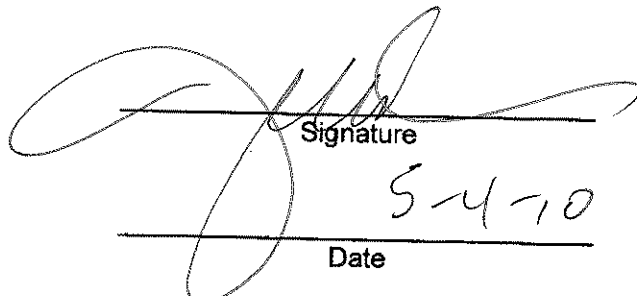
March 26, 2010

Date

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

Jack McClanahan
Name of Authorized Official

Associate Superintendent
Title


Signature

5-4-10
Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity Harrison County Schools Fiscal Year 2010-11

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 241 %

For nonrestricted programs, a rate of 17.73 %

Sharon Haddix
Name of Finance Officer

Susan Lee Collins
Name of Superintendent/Director

[Signature]
Signature of Finance Officer

[Signature]
Signature of Superintendent/Director

3/24/10
Date

3/24/10
Date

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

Jack McClanahan
Name of Authorized Official

Associate Superintendent
Title

[Signature]
Signature
5-4-10
Date

INDIRECT COST ALLOCATION PLAN
CERTIFICATION

Entity Jackson County Board of Education

Fiscal Year 2010-11

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 years specified above:

For restricted programs, a rate of 1.10 %

For nonrestricted programs, a rate of 16.25 %

Laura J. Matheny
Name of Finance Officer


Signature of Finance Officer

Blaine C. Hess
Name of Superintendent/Director


Signature of Superintendent/Director

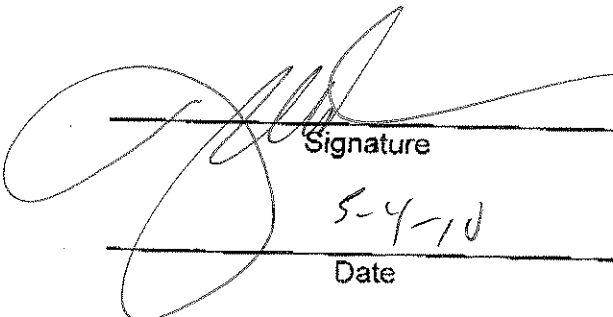
3/24/10
Date

3/24/10
Date

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

Jack McClanahan
Name of Authorized Official

Associate Superintendent
Title


Signature
5-4-10
Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity JEFFERSON COUNTY

Fiscal Year 2010-11

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 %

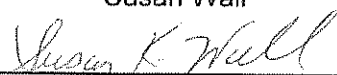
For nonrestricted programs, a rate of 17.44 %

Beth Marrone



Signature of Finance Officer

Susan Wall



Signature of Superintendent/Director

March 26, 2010

Date

March 26, 2010

Date

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

Jack McClanahan

Name of Authorized Official

Associate Superintendent

Title



Signature

5-4-10
Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity Kanawha County Board of Education

Fiscal Year 2010-11

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 3.12 %

For nonrestricted programs, a rate of 20.89 %

Harry G. Reustle

Name of Finance Officer

Harry G. Reustle

Signature of Finance Officer

3-29-10

Date

Ronald E. Duerring

Name of Superintendent/Director

Ronald E. Duerring

Signature of Superintendent/Director

3-29-10

Date

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

Jack McClanahan

Name of Authorized Official

Associate Superintendent

Title

[Signature]
Signature

5-4-10

Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity Lewis County Board of Education

Fiscal Year 2010-11

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.

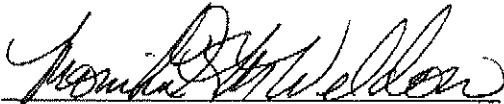
The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 4.57 %

For nonrestricted programs, a rate of 23.51 %

Monika K. M. Weldon, CPA

Name of Finance Officer



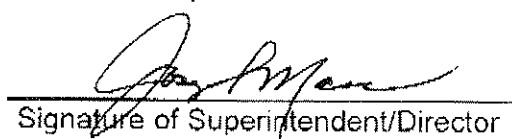
Signature of Finance Officer

03-24-2010

Date

Joseph L. Mace, Phd.

Name of Superintendent/Director



Signature of Superintendent/Director

3-24-10

Date

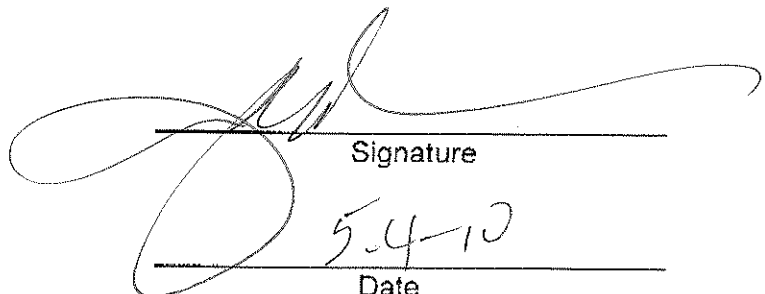
ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Jack McClanahan

Name of Authorized Official

Associate Superintendent

Title



Signature

5-4-10

Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity Lincoln

Fiscal Year 2010-11

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 6.82 %

For nonrestricted programs, a rate of 18.39 %

Birdie Ann Gandy
Name of Finance Officer

Birdie Ann Gandy
Signature of Finance Officer

Steve Pauley
Name of Superintendent/Director

Steve Pauley
Signature of Superintendent/Director

03/26/10
Date

3/26/10
Date

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

Jack McClanahan
Name of Authorized Official

Associate Superintendent
Title

[Signature]
Signature
5-4-10
Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity LOGAN COUNTY BOARD OF EDUCATION

Fiscal Year 2010-11

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.

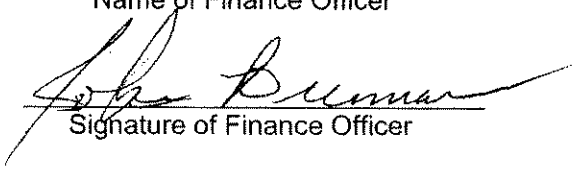
The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of .74 %

For nonrestricted programs, a rate of 13.59 %

John Brennan

Name of Finance Officer


Signature of Finance Officer

March 29, 2010

Date

Wilma Zigmond

Name of Superintendent/Director


Signature of Superintendent/Director

March 29, 2010

Date

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

Jack McClanahan

Name of Authorized Official

Associate Superintendent

Title


Signature

5-4-10
Date

INDIRECT COST ALLOCATION PLAN
CERTIFICATION

Entity MARION

Fiscal Year 2010-11

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 1.62 %

For nonrestricted programs, a rate of 12.27 %

KIM WADE

Name of Finance Officer




Signature of Finance Officer

3-25-10

Date

TOM PEADRICK

Name of Superintendent/Director



Signature of Superintendent/Director

3-25-10

Date

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

Jack McClanahan

Name of Authorized Official

Associate Superintendent

Title



Signature

5-4-10

Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity Marshall County Board of Education

Fiscal Year 2010-11

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.

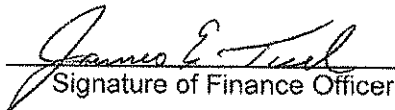
The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 2.01 %

For nonrestricted programs, a rate of 12.95 %

James E. Tuel

Name of Finance Officer


Signature of Finance Officer

March 25, 2010

Date

Alfred N. Renzella

Name of Superintendent/Director


Signature of Superintendent/Director

March 25, 2010

Date

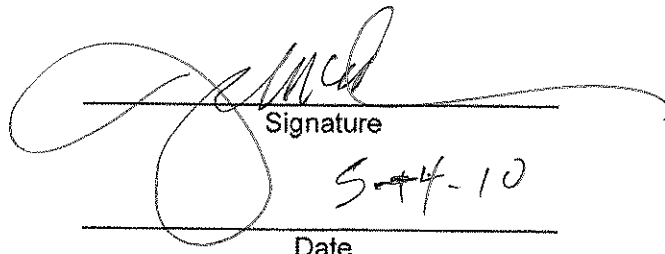
ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Jack McClanahan

Name of Authorized Official

Associate Superintendent

Title


Signature

5-14-10
Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity Mason County Board of Education

Fiscal Year 2010-11

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 1.51 %

For nonrestricted programs, a rate of 17.22 %

Chris Campbell, CPA
Name of Finance Officer


Signature of Finance Officer

March 25, 2010
Date

Dr. William L. Capehart
Name of Superintendent/Director

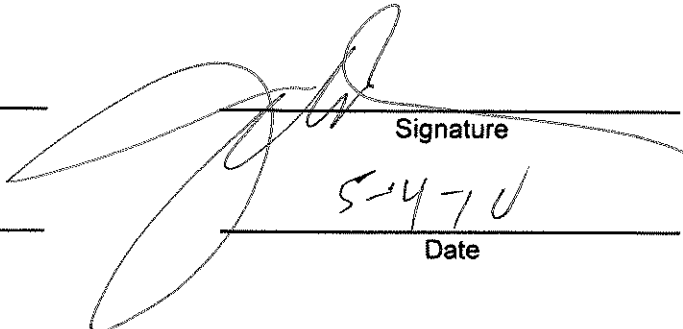

Signature of Superintendent/Director

March 25, 2010
Date

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

Jack McClanahan
Name of Authorized Official

Associate Superintendent
Title


Signature
5-4-10
Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity MCDOWELL COUNTY BOARD OF EDUCATION

Fiscal Year 2010-11

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 2.3 %

For nonrestricted programs, a rate of 17.77 %

Carla A. Horn
Name of Finance Officer

Carla A. Horn
Signature of Finance Officer

3/24/10

Date

Suzette Cook
Name of Superintendent/Director

Suzette Cook
Signature of Superintendent/Director

3/24/10

Date

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

Jack McClanahan
Name of Authorized Official

Associate Superintendent
Title

[Signature]
Signature

5-4-10
Date

INDIRECT COST ALLOCATION PLAN
CERTIFICATIONEntity Mercer County Board of EducationFiscal Year 2010-11

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 0.25 %

For nonrestricted programs, a rate of 17.70 %

Joy C Hubbard, CPA

Name of Finance Officer

Joy C. Hubbard
Signature of Finance OfficerMarch 26, 2010

Date

Dr. Deborah S. Akers

Name of Superintendent/Director

Deborah S. Akers
Signature of Superintendent/DirectorMarch 26, 2010

Date

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

Jack McClanahan
Name of Authorized OfficialAssociate Superintendent
Title[Signature]
Signature5-4-10
Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity Mineral County Schools

Fiscal Year 2010-11

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.

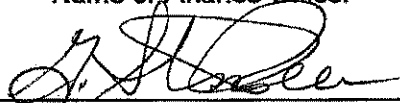
The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 2.99 %

For nonrestricted programs, a rate of 15.79 %

G. Steven Peer

Name of Finance Officer



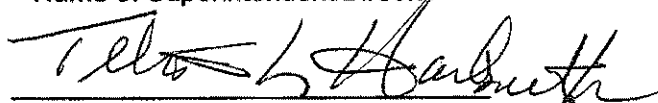
Signature of Finance Officer

March 30, 2010

Date

Tilden (Skip) L. Hackworth

Name of Superintendent/Director



Signature of Superintendent/Director

March 30, 2010

Date

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

Jack McClanahan

Name of Authorized Official

Associate Superintendent

Title



Signature

5-4-10
Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity Mingo County

Fiscal Year 2010-11

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 4.16 % 3.80 88

For nonrestricted programs, a rate of 17.69 % ✓

ANCIE E. HATFIELD
Name of Finance Officer

DAVID L. ROACH
Name of Superintendent/Director

Ancie Hatfield
Signature of Finance Officer

David L. Roach
Signature of Superintendent/Director

3/26/10
Date

3/26/10
Date

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

Jack McClanahan
Name of Authorized Official

Associate Superintendent
Title

[Signature]
Signature
5-4-10
Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity MONONGALIA County Schools

Fiscal Year 2010-11

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 3.04 %

For nonrestricted programs, a rate of 21.29 %

W. TERRY HAWKINS
Name of Finance Officer

W. Terry Hawkins
Signature of Finance Officer

3/30/10
Date

FRANK D. DEVONO
Name of Superintendent/Director

Frank D. Devono
Signature of Superintendent/Director

3/30/10
Date

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

Jack McClanahan
Name of Authorized Official

Associate Superintendent
Title

[Signature]
Signature
5-4-10
Date

INDIRECT COST ALLOCATION PLAN
CERTIFICATION

Entity Monroe

Fiscal Year 2010-11

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 2.39 %

For nonrestricted programs, a rate of 16.41 %

J. Tim Berry
Name of Finance Officer
J. Tim Berry
Signature of Finance Officer
2/24/10
Date

Lyn Y. Lyn Guy
Name of Superintendent/Director
Lyn Y.
Signature of Superintendent/Director
3-24-10
Date

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

Jack McClanahan
Name of Authorized Official
Associate Superintendent
Title

[Signature]
Signature
5-4-10
Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity Morgan County Board of Education

Fiscal Year 2010-11

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 .18 %

For nonrestricted programs, a rate of 12.24 %

Nancy White

Name of Finance Officer

Nancy White

Signature of Finance Officer

3/26/10

Date

David Banks

Name of Superintendent/Director

David Banks

Signature of Superintendent/Director

3/26/10

Date

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

Jack McClanahan

Name of Authorized Official

Associate Superintendent

Title

[Signature]

Signature

5-11-10

Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity Nichols County Board of Education

Fiscal Year 2010-11

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 1.37 %

For nonrestricted programs, a rate of 16.4 %

Kevin B. Hess
Name of Finance Officer

Signature of Finance Officer

3-26-10
Date

Beverly Kingery
Name of Superintendent/Director

Beverly Kingery
Signature of Superintendent/Director

3-26-10
Date

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

Jack McClanahan
Name of Authorized Official

Associate Superintendent
Title

[Signature]
Signature
5-4-10
Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity Ohio County Board of Education

Fiscal Year 2010-11

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 2.76 %

For nonrestricted programs, a rate of 16.40 %

Mark W. Obermann
Name of Finance Officer


Signature of Finance Officer

March 25, 2010
Date

George S. Krelis
Name of Superintendent/Director

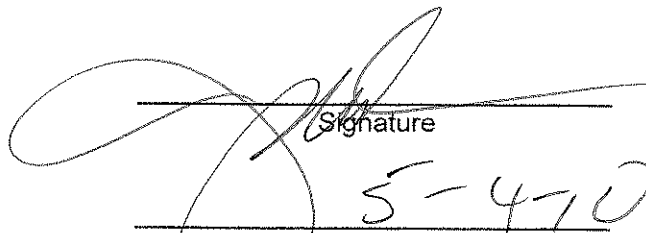

Signature of Superintendent/Director

March 25, 2010
Date

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

Jack McClanahan
Name of Authorized Official

Associate Superintendent
Title


Signature
5-4-10
Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity Pendleton County Board of Education

Fiscal Year 2010-11

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 2.12 % ^{SS}
~~1.87~~

For nonrestricted programs, a rate of 15.25 %

J. P. Mowery
Name of Finance Officer


Signature of Finance Officer

3-26-10
Date

Douglas S. Lambert
Name of Superintendent/Director

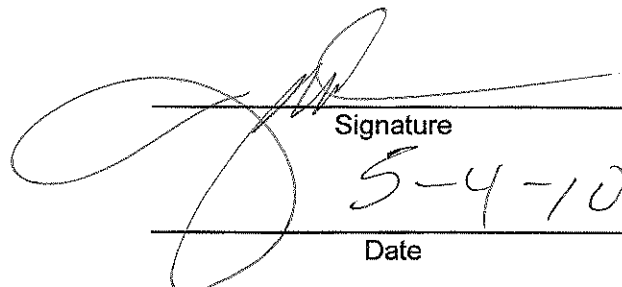

Signature of Superintendent/Director

3-26-10
Date

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

Jack McClanahan
Name of Authorized Official

Associate Superintendent
Title


Signature
5-4-10
Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity Pleasants

Fiscal Year 2010-11

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 .02 %

For nonrestricted programs, a rate of 11.02 %

Jennifer L. Hupp
Name of Finance Officer

Dr. Joe Super
Name of Superintendent/Director

Jennifer L. Hupp
Signature of Finance Officer

Dr. Joe Super
Signature of Superintendent/Director

3-26-10
Date

3-26-10
Date

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

Jack McClanahan
Name of Authorized Official

[Signature]
Signature

Associate Superintendent
Title

5-4-10
Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity Pocahontas County Board of Education

Fiscal Year 2010-11

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 0.51 %

For nonrestricted programs, a rate of 21.88 %

Alice R. Irvine

Name of Finance Officer

Alice R. Irvine

Signature of Finance Officer

March 26, 2010

Date

J. Patrick Law

Name of Superintendent

J. P. Law

Signature of Superintendent

March 26, 2010

Date

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

Jack McClanahan

Name of Authorized Official

Associate Superintendent

Title

[Signature]

Signature

5-4-10

Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity Preston County Schools

Fiscal Year 2010-11

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 1.62 %

For nonrestricted programs, a rate of 15.05 %

Kenneth R. Rodeheaver
Name of Finance Officer


Signature of Finance Officer

3/30/10

Date

Dr. Larry E. Parsons
Name of Superintendent/Director


Signature of Superintendent/Director

3/30/10

Date

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

Jack McClanahan
Name of Authorized Official

Associate Superintendent
Title


Signature

5-4-10
Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity Putnam County Schools

Fiscal Year 2010-11

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 3.79 %

For nonrestricted programs, a rate of 17.75 %

William D. Duncan
Name of Finance Officer

William D. Duncan
Signature of Finance Officer

Harold Hatfield
Name of Superintendent/Director

Harold Hatfield
Signature of Superintendent/Director

March 26, 2010
Date

March 26, 2010
Date

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

Jack McClanahan
Name of Authorized Official

Associate Superintendent
Title

Jack McClanahan
Signature
5-4-10
Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity Raleigh County Schools

Fiscal Year 2010-11

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 2.77 %

For nonrestricted programs, a rate of 17.66 %

R. Darrin Butcher
Name of Finance Officer


Signature of Finance Officer

03/26/2010
Date

Charlotte Hutchens
Name of Superintendent/Director

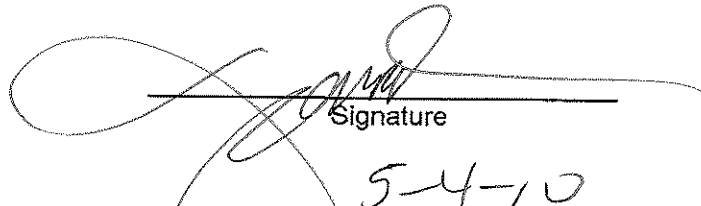

Signature of Superintendent/Director

3-26-10
Date

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

Jack McClanahan
Name of Authorized Official

Associate Superintendent
Title


Signature
5-4-10
Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity: RANDOLPH COUNTY BOARD OF EDUCATION

Fiscal Year 2010-11

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 2.72 %

For nonrestricted programs, a rate of 12.21 %

Bradley Smith
Name of Finance Officer


Signature of Finance Officer

March 25, 2010
Date

James B. Phares
Name of Superintendent/Director

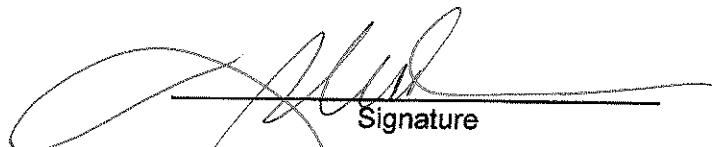

Signature of Superintendent/Director

March 25, 2010
Date

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

Jack McClanahan
Name of Authorized Official

Associate Superintendent
Title


Signature
5-11-10
Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity RITCHIE COUNTY BOARD OF EDUCATION

Fiscal Year 2010-11

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 6.18 %

For nonrestricted programs, a rate of 22.28 %

Rhonda Ireland
Name of Finance Officer

Robert Daquilante
Name of Superintendent/Director

Rhonda Ireland
Signature of Finance Officer

Robert Daquilante
Signature of Superintendent/Director

03/26/10

Date

03/26/10

Date

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

Jack McClanahan
Name of Authorized Official

Associate Superintendent
Title


Signature

5-4-10
Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity Roane County Board of Education

Fiscal Year 2010-11

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 3.81 %

For nonrestricted programs, a rate of 10.35 %

Amy W. Downey

Name of Finance Officer


Signature of Finance Officer

3/31/10

Date

Stephen F. Goffreda

Name of Superintendent/Director


Signature of Superintendent/Director

3/31/10

Date


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

Jack McClanahan

Name of Authorized Official

Associate Superintendent

Title


Signature
5-4-10
Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity Summers County Board of Education

Fiscal Year 2010-11

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.

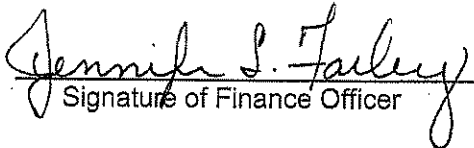
(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed 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 4.11 %

For nonrestricted programs, a rate of 14.63 %

Jennifer S. Farley
Name of Finance Officer


Signature of Finance Officer

March 26, 2010
Date

Vicki S. Hinerman
Name of Superintendent/Director

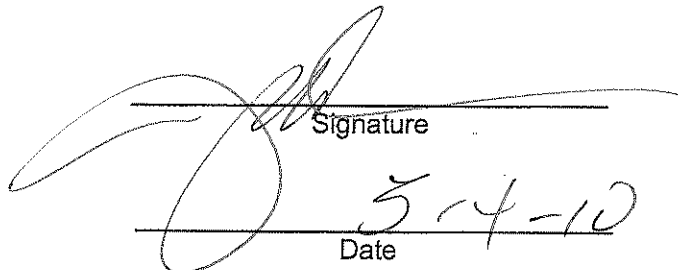

Signature of Superintendent/Director

March 26, 2010
Date

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

Jack McClanahan
Name of Authorized Official

Associate Superintendent
Title


Signature
5-4-10
Date

INDIRECT COST ALLOCATION PLAN
CERTIFICATION

Entity Taylor County Board of Education

Fiscal Year 2010-11

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 0.33 %

For nonrestricted programs, a rate of 17.36 %

Annette Hughart
Name of Finance Officer

J. Diane Watt
Name of Superintendent/Director

Annette Hughart
Signature of Finance Officer

J. Diane Watt
Signature of Superintendent/Director

3/25/10
Date

3/25/10
Date

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

Jack McClanahan
Name of Authorized Official

Associate Superintendent
Title

[Signature]
Signature

5-4-10
Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity Tucker County Board of Education

Fiscal Year 2010-11

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 2.35 %

For nonrestricted programs, a rate of 26.07 %

David W. Lambert
Name of Finance Officer

Richard H. Hicks
Name of Superintendent/Director

David W. Lambert
Signature of Finance Officer

R. C. Hicks
Signature of Superintendent/Director

3/26/10
Date

3/26/10
Date

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

Jack McClanahan
Name of Authorized Official

[Signature]
Signature

Associate Superintendent
Title

8-4-10
Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity Tyler County Board of Education

Fiscal Year 2010-11

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 4.69%

For nonrestricted programs, a rate of 18.44%

Jeffrey A. Davis
Name of Finance Officer


Signature of Finance Officer

3/29/2010

Date

Jeff T. Hoover
Name of Superintendent/Director


Signature of Superintendent/Director

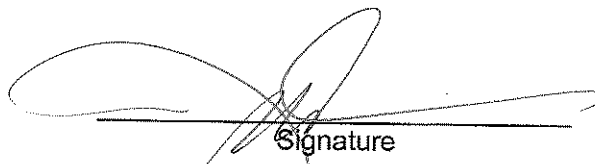
03/29/2010

Date

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

Jack McClanahan
Name of Authorized Official

Associate Superintendent
Title


Signature
5-4-10
Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity **Upshur County Board of Education**

Fiscal Year 2010-11

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.

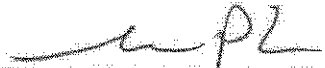
The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of 1.63 %

For nonrestricted programs, a rate of 19.56 %

George P. Carver

Name of Finance Officer



Signature of Finance Officer

Scott M. Lampinen

Name of Superintendent/Director



Signature of Superintendent/Director

March 24, 2010

Date

March 24, 2010

Date

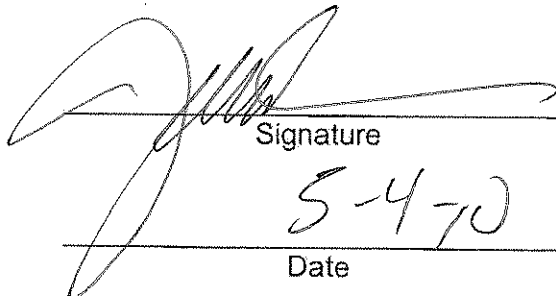
ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Jack McClanahan

Name of Authorized Official

Associate Superintendent

Title



Signature

5-4-10

Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Wayne County Board of Education

Fiscal Year 2010-11

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 0 %

For nonrestricted programs, a rate of 16.36 %

Mike Rutherford

Name of Finance Officer



Signature of Finance Officer

Gary L. Adkins

Name of Superintendent



Signature of Superintendent

March 26, 2010

Date

March 26, 2010

Date

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

Jack McClanahan

Name of Authorized Official

Associate Superintendent

Title


Signature

5-4-10
Date

INDIRECT COST ALLOCATION PLAN
CERTIFICATIONEntity WebsterFiscal Year 2010-11

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 4.56 %

For nonrestricted programs, a rate of ~~28.29~~ % 21.78% ⁸⁸

Debbie Carpenter

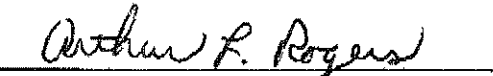
Name of Finance Officer


Signature of Finance Officer3/26/2010

Date

Arthur L. Rogers

Name of Superintendent/Director


Signature of Superintendent/Director3/26/2010

Date

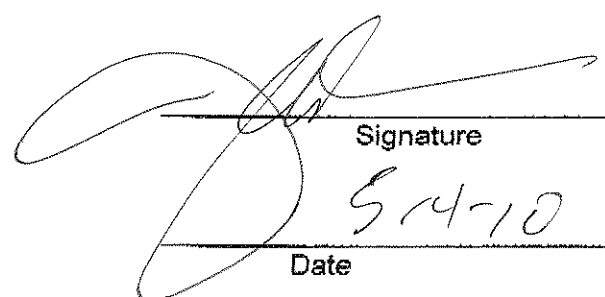
ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:

Jack McClanahan

Name of Authorized Official

Associate Superintendent

Title


Signature5-4-10
Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity Wetzel County Board of Education Fiscal Year 2010-11

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 5.33 %

For nonrestricted programs, a rate of 19.85 %

Jeff Lancaster
Name of Finance Officer

Jeff Lancaster
Signature of Finance Officer

3-29-10
Date

William F. Jones
Name of Superintendent/Director

William F. Jones
Signature of Superintendent/Director

3-29-10
Date

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

Jack McClanahan
Name of Authorized Official

Associate Superintendent
Title

[Signature]
Signature
5-4-10
Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity Wirt

Fiscal Year 2010-11

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 3.87%

For nonrestricted programs, a rate of 20.59%

Karen S. Cummings
Name of Finance Officer

Karen S. Cummings
Signature of Finance Officer

Daniel C. Metz
Name of Superintendent/Director

Daniel C. Metz
Signature of Superintendent/Director

03/26/10
Date

03/26/10
Date

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

Jack McClanahan
Name of Authorized Official

Associate Superintendent
Title

[Signature]
Signature
5-4-10
Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**

Entity WOOD COUNTY SCHOOLS

Fiscal Year 2010-11

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 1.90 %

For nonrestricted programs, a rate of 12.28 %

Thomas Little
Name of Finance Officer

Thomas Little
Signature of Finance Officer

March 24, 2010
Date

William Niday
Name of Superintendent/Director

William Niday
Signature of Superintendent/Director

March 24, 2010
Date

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

Jack McClanahan
Name of Authorized Official

Associate Superintendent
Title

[Signature]
Signature
5-11-10
Date

**INDIRECT COST ALLOCATION PLAN
CERTIFICATION**Entity Wyoming County Board of EducationFiscal Year 2010-11

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.

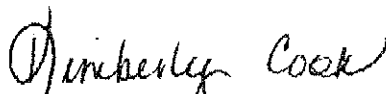
The following indirect cost rates are proposed for use during fiscal year specified above:

For restricted programs, a rate of ~~1.02~~ % 3.98%

For nonrestricted programs, a rate of 20.08 %

Kimberly Cook

Name of Finance Officer


Signature of Finance OfficerMarch 31, 2010

Date

Frank L. Blackwell

Name of Superintendent/Director


Signature of Superintendent/DirectorMarch 31, 2010

Date

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

Jack McClanahan

Name of Authorized Official

Associate Superintendent

Title


Signature5-4-10
Date