	Barbour County Board of Education	Fiscal Year <u>2010-11</u>
Entity _	Barbour County Board 9.	
We cer cost rat stated :	tify, as the responsible officials of the above name te proposals submitted herewith to establish the p above, and to the best of our knowledge and beli	d entity, that we have reviewed the indirect re-approved indirect cost rates for the year ef, all costs included are:
	(1) Allowable in accordance with the requirement they apply and the U.S. Office of Management "Cost Principles for State and Local Government adjusted for in allocating costs as indicated in the	nts of the Federal awards to which and Budget (OMB) Circular A-87, ts. Unallowable costs have been be cost allocation plan.
,	(2) Properly allocable to Federal awards on the relationship between the expenses incurred and allocated in accordance with applicable required have been treated as indirect costs have not be types of costs have been accounted for consist Education will be notified of any accounting predetermined rates.	nents. Further, the same costs that sen claimed as direct costs. Similar tently and the State Department of g changes that would affect the
The fo	ollowing indirect cost rates are proposed for use	
	For restricted programs, a rate of	%
	For nonrestricted programs, a rate of	%
<u></u>	Vhitni Kines Name of Finance Officer	DeEdra Lundeen, Ed. D. Name of Superintendent/Director
D.	Signature of Finance Officer	Signature of Superintendent/Director
	March 25, 2010 - Date	March 25, 2010 Date
ACC	EPTED AND APPROVED BY THE WEST VIRG	INIA DEPARTMENT OF EDUCATION BY:
	Jack McClanahan Name of Authorized Official	Signature 5-4-10
	Associate Superintendent Title	Date
		-

Entity	Berkeley	County	Board	of	Education	Fis
-						

Fiscal Year <u>2010-11</u>

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

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

3.88 %

13.50 %

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

For restricted programs, a rate of

For nonrestricted programs, a rate of

Kenneth W. Marstiller Name of Finance Officer	Manny P. Arvon Name of Superintendent/Director
232 Signature of Finance Officer	Signature of Superintendent/Director
March 24, 2010 Date	March 24, 2010 Date
ACCEPTED AND APPROVED BY THE	E WEST VIRGINIA DEPARTMENT OF EDUCATION BY:
	$\langle A/A/A\rangle$
Jack McClanahan Name of Authorized Official	Signature

Fiscal Year <u>2010-11</u>

Entity BOONE COUNTY SCHOOLS

We certify, as the responsible officials of the above n cost rate proposals submitted herewith to establish the stated above, and to the best of our knowledge and	e pre-approved indirect cost rates for the year		
(1) Allowable in accordance with the require they apply and the U.S. Office of Manageme "Cost Principles for State and Local Government adjusted for in allocating costs as indicated in	ent and Budget (OMB) Circular A-87, nents." Unallowable costs have been		
(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.			
The following indirect cost rates are proposed for us	e during fiscal year specified above:		
For restricted programs, a rate of	8.33%		
For nonrestricted programs, a rate of	26.14%		
Charles Chapman Name of Finance Officer	John Hudson		
Name of Finance Officer	Name of Superintendent/Director		
Chally-	John Huds		
Signature of Finance officer	Signafure of Superintendent/Director		
3/24/10	2/23/10		
Date	Date		
ACCEPTED AND APPROVED BY THE WEST VIRO	GINIA DEPARTMENT OF EDUCATION BY:		
Jack McClanahan Name of Authorized Official	Signature		
Associate Superintendent Title	Date - 10		

Entity Braxton County Board of Education	Fiscal Year <u>2010-11</u>
We certify, as the responsible officials of the above recost rate proposals submitted herewith to establish the stated above, and to the best of our knowledge and	he pre-approved indirect cost rates for the year
(1) Allowable in accordance with the require they apply and the U.S. Office of Managem "Cost Principles for State and Local Governr adjusted for in allocating costs as indicated in the costs."	ent and Budget (OMB) Circular A-87, nents." Unallowable costs have been
(2) Properly allocable to Federal awards o relationship between the expenses incurred allocated in accordance with applicable requ have been treated as indirect costs have not types of costs have been accounted for con Education will be notified of any accoun predetermined rates.	and the agreements to which they are irements. Further, the same costs that been claimed as direct costs. Similar sistently and the State Department of
The following indirect cost rates are proposed for us	se during fiscal year specified above:
For restricted programs, a rate of	2.40 %
For nonrestricted programs, a rate of	<u>16.10</u> %
Ginger L. Altizer Name of Finance Officer Signature of Finance Officer	Dennis J. Albright Name of Superintendent/Director Signature of Superintendent/Director
3/31/10 Date	3/31/10 Date
ACCEPTED AND APPROVED BY THE WEST VIR	GINIA DEPARTMENT OF EDUCATION BY:
Jack McClanahan Name of Authorized Official	Signature
Associate Superintendent	5-4-10
Title	Date

Entity Brooke County	Fiscal Year <u>2010-11</u>			
	·			
We certify, as the responsible officials of the above recost rate proposals submitted herewith to establish to stated above, and to the best of our knowledge and	he pre-approved indirect cost rates for the year			
(1) Allowable in accordance with the require they apply and the U.S. Office of Managerr "Cost Principles for State and Local Governr adjusted for in allocating costs as indicated	nent and Budget (OMB) Circular A-87, nents.@ Unallowable costs have been			
(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.				
The following indirect cost rates are proposed for us	se during fiscal year specified above:			
For restricted programs, a rate of	4.45 %			
For nonrestricted programs, a rate of	19.38 %			
James R. Hervey	Mary K. Hervey DeGarmo			
Name of Finance Officer	Name of Superintendent/Director			
Signature of Finance Officer	Many K Thereof Warre Signature of Superintendent/Director			
March 30, 2010	March 30, 2010			
Date	Date			
ACCEPTED AND APPROVED BY THE WEST VIRO	GINIA DEPARTMENT OF EDUCATION BY:			
Jack McClanahan Name of Authorized Official				
Ivanie di Authorized Official	Signature			
Associate Superintendent Title	5-4-10 Date			
	L Date			

Entity_	Cabell County Board of Education	Fiscal Year <u>2010-11</u>
indirec	ertify, as the responsible officials of the above rot cost rate proposals submitted herewith to estable ar stated above, and to the best of our knowledge.	ish the pre-approved indirect cost rates for
	(1) Allowable in accordance with the requirement they apply and the U.S. Office of Management "Cost Principles for State and Local Government adjusted for in allocating costs as indicated in the	and Budget (OMB) Circular A-87, s.e Unallowable costs have been
	(2) Properly allocable to Federal awards on the relationship between the expenses incurred and allocated in accordance with applicable requirem have been treated as indirect costs have not been types of costs have been accounted for consiste Education will be notified of any accounting predetermined rates.	the agreements to which they are nents. Further, the same costs that en claimed as direct costs. Similar ently and the State Department of
The foll	llowing indirect cost rates are proposed for use d	uring fiscal year specified above:
	For restricted programs, a rate of	1.96_ %
	For nonrestricted programs, a rate of	<u>17.93</u> %
	,	
Con	nrad G. Lucas y	Villiam A. Smith
		ame of Superintendent/Director
	? 1. P	1.3 1. 00 -
Sigr	nature of Finance Officer Si	ignature of Superintendent/Director
•	_	
3	3-25-10	3-26-10
	Date	Date
ACCEP	PTED AND APPROVED BY THE WEST VIRGINI	A DEPARTMENT OF EDUCATION BY:
	Jack McClanahan me of Authorized Official	
INdi	me o: Authorized Official	Signature
Ass	sociate Superintendent Title	5 - 4 - 1() Date

Entity	Calhoun	Fiscal Year <u>2010-11</u>
cost ra	ertify, as the responsible officials of the above ate proposals submitted herewith to establish above, and to the best of our knowledge an	named entity, that we have reviewed the indirect the pre-approved indirect cost rates for the year d belief, all costs included are:
	(1) Allowable in accordance with the requirement they apply and the U.S. Office of Manager "Cost Principles for State and Local Govern adjusted for in allocating costs as indicated	ment and Budget (OMB) Circular A-87, ments. Unallowable costs have been
	(2) Properly allocable to Federal awards relationship between the expenses incurred allocated in accordance with applicable required been treated as indirect costs have not types of costs have been accounted for confidence to be accounted to the confidence of the	d and the agreements to which they are uirements. Further, the same costs that of been claimed as direct costs. Similar insistently and the State Department of
The fo	llowing indirect cost rates are proposed for u	se during fiscal year specified above:
	For restricted programs, a rate of	253
	For nonrestricted programs, a rate of	of <u>23.31</u> %
	Hricia S. Riddle Vame of Finance Officer	Roger D. Propst Name of Superintendent/Onector
<u>I CA</u> Sig	gnature of Finance Officer	Signature of Superintendent/Director
	3·29·10 Date	3.29.10 Date
ACCE	PTED AND APPROVED BY THE WEST VII	RGINIA DEPARTMENT OF EDUCATION BY:
Na	Jack McClanahan ame of Authorized Official	Ofignature
A	ssociate Superintendent Title	() 5-4-10 Date

Entity	Clay	Figure No. 11 Control of the control
		Fiscal Year <u>2010-11</u>
Stated at	ove, and to the best of our knowledge	
"(ry Allowable in accordance with the riley apply and the U.S. Office of Mar Cost Principles for State and Local Grant State and Local Grant State for in allocating costs as indicating costs.	equirements of the Federal awards to which nagement and Budget (OMB) Circular A-87, overnments." Unallowable costs have been cated in the cost allocation plan.
(2 re all ha typ Ec) Properly allocable to Federal awa lationship between the expenses inco located in accordance with applicable ave been treated as indirect costs have been of costs have been accounted to	ards on the basis of a beneficial or causal curred and the agreements to which they are requirements. Further, the same costs that we not been claimed as direct costs. Similar or consistently and the State Department of ecounting changes that would affect the
The follow	ring indirect cost rates are proposed	for use during fiscal year specified above:
	For restricted programs, a rate	
	For nonrestricted programs, a ra	eate of
Name	oretta Gray e of Finance Officer That ere of Finance Officer	Name of Superintendent/Director Signature of Superintendent/Director
	3/26/10 Date	3/26/10 Date
ACCEPTED	AND APPROVED BY THE WEST	VIRGINIA DEPARTMENT OF EDUCATION BY:
Jack Name o	McClanahan f Authorized Official	Signature
Associa	ite Superintendent Title	Date Date

Entity DODDRIDGE COUNTY BOARD (OF EDUCATION	Fiscal Year <u>2010-2011</u>
We certify, as the responsible officials of indirect cost rate proposals submitted her for the year stated above, and to the best of the proposals appearance (1).	ewith to establish the of our knowledge and	pre-approved indirect cost rates belief, all costs included are:
(1) Allowable in accordance with which they apply and the U.S. Office A-87, "Cost Principles for State are have been adjusted for in allocating	ce of Management an Id Local Government	d Budget (OMB) Circular
(2) Properly allocable to Federal a relationship between the expenses are allocated in accordance with costs that have been treated as in costs. Similar types of costs have Department of Education will be neaffect the predetermined rates.	s incurred and the ac applicable requiremendirect costs have no been accounted for c	greements to which they ents. Further, the same to been claimed as direct
The following indirect cost rates are propos	ed for use during fisc	al year specified above:
For restricted programs, a ra	ate of 3	.34%
For nonrestricted programs,	a rate of <u>20</u>	9.06 %
talom (2. 184-16		
John C. Wolfe Name of Finance Officer	Jan Name of Su	ice M. Michels perintendent/Director
Signature of Finance Officer	Signature o	f Superintendent/Director
3-24-10	3.2	<u>4-10</u> Date
Date		Date

Entity_	Fayette County Board of Education	on Fiscal Year 2010-11
cost ra		amed entity, that we have reviewed the indirect he pre-approved indirect cost rates for the year belief, all costs included are:
	(1) Allowable in accordance with the require they apply and the U.S. Office of Manager "Cost Principles for State and Local Government adjusted for in allocating costs as indicated	nent and Budget (OMB) Circular A-87, ments.e Unallowable costs have been
	(2) Properly allocable to Federal awards of relationship between the expenses incurred allocated in accordance with applicable requirements of costs have no types of costs have been accounted for cost Education will be notified of any account predetermined rates.	and the agreements to which they are irements. Further, the same costs that to been claimed as direct costs. Similar and the State Department of
The fol	llowing indirect cost rates are proposed for u	se during fiscal year specified above:
	For restricted programs, a rate of	3.59 %
	For nonrestricted programs, a rate o	f 16.97 %
	Paula Fridley lame of Finance Officer	Dwight D. Dials
10	Ula Ridley Inature of Finance Officer	Name of Superintendent/Director Signature of Superintendent/Director
	3-24-10 Date	3-24-2010 Date
ACCE	PTED AND APPROVED BY THE WEST VIR	GINIA DEPARTMENT OF EDUCATION BY:
Na	Jack McClanahan ame of Authorized Official	Signature
A	ssociate Superintendent Title	5-4-10 Date

Entity	Gilmer County Board of Education	Fiscal Year <u>2010-11</u>
cost ra	ertify, as the responsible officials of the above ate proposals submitted herewith to establish above, and to the best of our knowledge ar	named entity, that we have reviewed the indirect the pre-approved indirect cost rates for the year nd belief, all costs included are:
	(1) Allowable in accordance with the requithey apply and the U.S. Office of Manage "Cost Principles for State and Local Governadjusted for in allocating costs as indicated	ment and Budget (OMB) Circular A-87, nments. Unallowable costs have been
	(2) Properly allocable to Federal awards relationship between the expenses incurre allocated in accordance with applicable rechave been treated as indirect costs have n types of costs have been accounted for confidence to the expenses of costs have been accounted for confidence to the expenses of costs have been accounted for confidence to the expenses of costs have been accounted for confidence to the expenses of costs have been accounted for confidence to the expenses of costs have been accounted for costs and costs are confidence to the expenses of costs have been accounted for costs and costs are confidence to the expenses incurred to the expenses incurred have been treated as indirect costs have not confidence to the expenses incurred have been treated as indirect costs have not confidence to the expenses incurred have been treated as indirect costs have not confidence to the expenses incurred have been accounted for costs have been accounted for costs have not confidence to the expenses of costs have been accounted for costs and costs are costs and costs are confidence to the expenses of costs and costs are costs are costs and costs are costs and costs are costs and costs are costs and costs are costs are costs and costs are costs and costs are costs are costs and costs are costs and costs are costs and costs are costs are costs and costs are costs are costs and costs are costs are costs are costs are costs and costs are costs are costs and costs are costs are costs	d and the agreements to which they are juirements. Further, the same costs that ot been claimed as direct costs. Similar onsistently and the State Department of
The fo	ollowing 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 <u>34.55</u> %
	Kendra F. Brown Name of Finance Officer	Tohn D. Bennett Name of Superintendent/Director
K	ender Brown	JA-D. 13-
' Sig	gnature of Finance Officer	Signature of Superintendent/Director
	<i>March 24, 2010</i> Date	<u>March 24, 2010</u> Date
ACCE	PTED AND APPROVED BY THE WEST VI	IRGINIA DEPARTMENT OF EDUCATION BY:
N:	Jack McClanahan ame of Authorized Official	Signature
A	ssociate Superintendent Title	Date

Entity: Grant County Board of Education

Title

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:

1.22 % For restricted programs, a rate of 9.57 % For nonrestricted programs, a rate of

Anthony Oates	John T. Mattern
Name of Finance Officer	Name of Superintendent/Director
Signature of Finance Officer	Signature of Superintendent/Director
-	<i>y</i> , , ,
3-26-10	3/26/10
3-26-10 Date	Date
ACCEPTED AND APPROVED BY THE WE	ST VIRGINIA DEPARTMENT OF EDUCATION BY:
	OT VINORAL PRINTERS OF EDGOMINON BY:
Jack McClanahan Name of Authorized Official	Signature
Associata Superintendent	() 54-10

Date

Greenbrier County Board of Education

Fiscal Year <u>2010-11</u>

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

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

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

For restricted programs,	a rate of
For nonrestricted program	ms, a rate of15.43%
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	Signature
Associate Superintendent	115-4-117
Title	Data

Entity	Hampshire County Board of Educat	ion	Fiscal Year <u>2010-11</u>
cost rate pro	as the responsible officials of the above in oposals submitted herewith to establish the e, and to the best of our knowledge and	he pre-approved indire	ct cost rates for the year
they "Cos	Allowable in accordance with the require apply and the U.S. Office of Managen at Principles for State and Local Government for in allocating costs as indicated	nent and Budget (OMB ments.@ Unallowable o	l) Circular A-87, costs have been
relat alloc have type: Educ	Properly allocable to Federal awards of ionship between the expenses incurred rated in accordance with applicable reques been treated as indirect costs have not so of costs have been accounted for cordation will be notified of any accounted rates.	and the agreements to irements. Further, the t been claimed as direct resistently and the State	o which they are same costs that ot costs. Similar o Department of
The followin	g indirect cost rates are proposed for u	se during fiscal year sp	ecified above:
	For restricted programs, a rate of	1.63	%
	For nonrestricted programs, a rate o	f <u>12.74</u>	<u></u> %
Name Denci	ise R. Hott of Finance Officer of Finance Officer of Finance Officer Date	Robin J. Lewis Name of Superinten Signature of Superin	Lu- ntendent/Director
	Date	/ / Date	
ACCEPTED	AND APPROVED BY THE WEST VIR	GINIA DEPARTMENT	OF EDUCATION BY:
	McClanahan f Authorized Official	Signati	Jire
Associa	ate Superintendent		-4-10
	Title	Date	

Entity: Hancock County Board of Education

Fiscal Year <u>2010-11</u>

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

- (1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments. 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	<u>4.99</u> %
For nonrestricted programs, a rate of	19.98 %
Joseph Campinelli	Suzan L. Smith
Name of Finance Officer	Name of Superintendent
Signature of Finance Officer	the fire
Signature of Finance Officer	Signature of Superintendent
March 30, 2010 Date	March 30, 2010 Date
ACCEPTED AND APPROVED BY THE WEST VIRG	INIA DEPARTMENT OF EDUCATION BY:
Jack McClanahan Name of Authorized Official	Signature
Associate Superintendent Title	$\begin{array}{c} - \\ \end{array}$

Entity_	HARDY COUNTY SCHOOLS		Fiscal Year <u>2010-11</u>
	tify, as the responsible officials of e proposals submitted herewith to above, and to the best of our know	MENDED IND DIG ANDROLL	عدا السمال مساهدة المخالفة
	(1) Allowable in accordance with they apply and the U.S. Office of "Cost Principles for State and Loc adjusted for in allocating costs as	Management and Budg	et (OMB) Circular A-87,
; ; ;	(2) Properly allocable to Federal relationship between the expense allocated in accordance with applicate been treated as indirect costypes of costs have been account additional will be notified of all predetermined rates.	is incurred and the agree cable requirements. Furt is have not been claimed ted for consistently and t	ments to which they are her, the same costs that as direct costs. Similar
The follo	owing indirect cost rates are prop	osed for use during fiscal	year specified above:
	For restricted programs, a	rate of	<u>.94</u> %
	For nonrestricted programs	s, a rate of	19.27 %
	Veeta R. Burgess	Barbara	a Whitecotton
Na	me of Finance Officer	Name of Su	perintendent/Director
_lee	Luft Burger	Prac	have the total
Signa	ature of Finance Officer	Signature of	Superintendent/Director
	March 26, 2010	March 26, 201	
	Date		Date
ACCEPT	ED AND APPROVED BY THE W	/EST VIRGINIA DEPART	MENT OF EDUCATION BY:
J	ack McClanahan		
Nam	e of Authorized Official		Signature
Asso	ociate Superintendent	/ /	5-4-10
	Title		Date

Entity Harrison County Schools	Fiscal Year <u>2010-11</u>
We certify, as the responsible officials of the above n cost rate proposals submitted herewith to establish the stated above, and to the best of our knowledge and	he pre-approved indirect cost rates for the year
(1) Allowable in accordance with the require they apply and the U.S. Office of Managem "Cost Principles for State and Local Governmadjusted for in allocating costs as indicated in the cost of the	ient and Budget (OMB) Circular A-87, nents.e Unallowable costs have been
(2) Properly allocable to Federal awards o relationship between the expenses incurred allocated in accordance with applicable requipance been treated as indirect costs have not types of costs have been accounted for con Education will be notified of any account predetermined rates.	and the agreements to which they are irements. Further, the same costs that been claimed as direct costs. Similar asistently and the State Department of
The following indirect cost rates are proposed for us	se during fiscal year specified above:
For restricted programs, a rate of	<u>241</u> %
For nonrestricted programs, a rate of	<u>11'13</u> %
Sharon Haddix Name of Finance Officer	Susan Lee Collins Name of Superintendent/Director
Signature of Finance Officer	Signature of Superintendent/Director
3/34/1 <i>O</i> Date	3/34/10 Date
ACCEPTED AND APPROVED BY THE WEST VIRO	GINIA DEPARTMENT OF EDUCATION BY:
Jack McClanahan Name of Authorized Official	Signature
Associate Superintendent Title	5-4-10 Date

Entity	Jackson County Board of Education	Fiscal Year <u>2010-11</u>
		1 10001 Feat <u>2010-11</u>
	rtify, as the responsible officials of the above te proposals submitted herewith to establish above, and to the best of our knowledge ar	named entity, that we have reviewed the indirect the pre-approved indirect cost rates for the year nd belief, all costs included are:
	(1) Allowable in accordance with the requirement of the proof of th	ment and Budget (OMB) Circular A-87,
	(2) Properly allocable to Federal awards relationship between the expenses incurred allocated in accordance with applicable required have been treated as indirect costs have no types of costs have been accounted for co Education will be notified of any accoupted predetermined rates.	and the agreements to which they are uirements. Further, the same costs that been claimed as direct costs. Similar points and the State Books.
The follo	owing indirect cost rates are proposed for t	ise during fiscal yearspecified above:
	For restricted programs, a rate of	<u> 1.10 </u> %
	For nonrestricted programs, a rate of	of16.25 %
	•	
La	aura J. Matheny me of Finance Officer	Blaine C. Hess
		Name of Superintendent/Director
	ane of Markenny	Baino C. No.
Sign	ature of Finance Officer	Signature of Superintendent/Director
	3/24/10	
	_3/24/10 Date	3/24/10 Date
		Date
ACCEPT	ED AND APPROVED BY THE WEST VIR	SINIA DEPARTMENT OF EDUCATION BY:
		1
J	ack McClanahan	
Nam	e of Authorized Official	Signature
Assc	ociate Superintendent	5-4-10
	Title	Date

Entity JEFFERSON COUNTY

Associate Superintendent
Title

Fiscal Year <u>2010-11</u>

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

- (1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments.@ 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.

5 %

17.44 %

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

For restricted programs, a rate of

For nonrestricted programs, a rate of

Beth Marrone	Susan Wall
Brarrone	Susan K Wall
Signature of Finance Officer	Signature of Superintendent/Director
March 26, 2010	March 26, 2010
Date	Date
ACCEPTED AND APPROVED BY THE	WEST VIRGINIA DEPARTMENT OF EDUCATION BY:
Jack McClanahan	
Name of Authorized Official	Signature
	/ 1 3 . /

Entity Kanawha County Board of Education	on
Fiscal Year <u>2010-11</u>	
We certify, as the responsible officials of the above n cost rate proposals submitted herewith to establish tl stated above, and to the best of our knowledge and	he pre-approved indirect cost rates for the year
(1) Allowable in accordance with the require they apply and the U.S. Office of Managem "Cost Principles for State and Local Governmadjusted for in allocating costs as indicated in the costs."	ent and Budget (OMB) Circular A-87, nents.@ Unallowable costs have been
(2) Properly allocable to Federal awards o relationship between the expenses incurred allocated in accordance with applicable requi have been treated as indirect costs have not types of costs have been accounted for con Education will be notified of any accoun predetermined rates.	and the agreements to which they are irements. Further, the same costs that been claimed as direct costs. Similar is stated by the State Department of
The following indirect cost rates are proposed for us	e during fiscal year specified above:
For restricted programs, a rate of	<u>3.12</u> %
For nonrestricted programs, a rate of	%
Harry G. Reustle Name of Finance Officer	Ronald E. Duerring Name of Superintendent/Director
Signature of Finance Officer	Signature of Superintendent/Director
_	Signature of Superintendent Director
<u> </u>	3 - 2 9 - 10 Date
ACCEPTED AND APPROVED BY THE WEST VIRG	GINIA DEPARTMENT OF EDUCATION BY:
Jack McClanahan Name of Authorized Official	Signature
Associate Superintendent Title	5-4-10 Date

Entity _	Lewis County Board of Education	n Fiscal Year <u>2010-11</u>
indirect	cost rate proposals submitted herew	ie above named entity, that we have reviewed the ith to establish the pre-approved indirect cost rates our knowledge and belief, all costs included are:
\ }	which they apply and the U.S. Office A-87, "Cost Principles for State and	ne requirements of the Federal awards to of Management and Budget (OMB) Circular Local Governments. Unallowable costs sosts as indicated in the cost allocation plan.
; ; ; ;	relationship between the expenses in are allocated in accordance with apposits that have been treated as indicosts. Similar types of costs have be	ards on the basis of a beneficial or causal neurred and the agreements to which they oplicable requirements. Further, the same rect costs have not been claimed as direct een accounted for consistently and the State ified of any accounting changes that would
The follo	owing indirect cost rates are propose	d for use during fiscal year specified above:
	For restricted programs, a rate	of <u>4,57</u> %
	For nonrestricted programs, a	rate of <u>23.51</u> %
	onika K. M. Weldon, CPA ame of Finance Officer	Joseph L. Mace, Phd.
Just	rife Milelder	Name of Superintendent/Director
Sign	ature of Finance Officer	Signature of Superintendent/Director
0	3-24-2010	3-24-10
- · · · · · · · · · · · · · · · · · · ·	Date	Date
ACCEP"	TED AND APPROVED BY THE WES	ST VIRGINIA DEPARTMENT OF EDUCATION BY:
	·	
	Jack McClanahan ne of Authorized Official	Signature
	Associate Superintendent Title	5-4-10 Date

EntityLin	ncoln .	Fiscal Year <u>2010-11</u>
stated above, and to t	bmitted herewith to establish he best of our knowledge and	named entity, that we have reviewed the indirect the pre-approved indirect cost rates for the year d belief, all costs included are:
tney apply and "Cost Principle	the U.S. Office of Manager	ements of the Federal awards to which nent and Budget (OMB) Circular A-87, ments. Unallowable costs have been in the cost allocation plan.
relationship be allocated in ac have been trea types of costs	etween the expenses incurred cordance with applicable requ ated as indirect costs have no have been accounted for co be notified of any accou	on the basis of a beneficial or causal and the agreements to which they are sirements. Further, the same costs that been claimed as direct costs. Similar insistently and the State Department of onting changes that would affect the
The following indirect	cost rates are proposed for u	se during fiscal year specified above:
For res	tricted programs, a rate of	6,82 %
For nor	nrestricted programs, a rate o	
Birdie Ann Gar Name of Finance Sudu Gun Signature of Finan	o Officer Janes	Steve Pauley_ Name of Superintendent/Director Signature of Superintendent/Director
03/26/10 Date		3/26/10 Date
ACCEPTED AND APP	ROVED BY THE WEST VIR	GINIA DEPARTMENT OF EDUCATION BY:
Jack McClana Name of Authorize		Signature
Associate Superin	ntendent	5-1-10
Title		/ Date

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	<u>74</u> %	
	For nonrestricted programs, a rate of	f <u>13.59</u> %	
	Brennan f Finance Officer	Wilma Zigmond Name of Superintendent/Director	
Signature	of Finance Officer	Signature of Superintendent/Director	
	n 29, 2010 Date	March 29, 2010 Date	
ACCEPTED A	AND APPROVED BY THE WEST VIRO	GINIA DEPARTMENT OF EDUCATION BY:	
Jack N	McClanahan		
Name of A	Authorized Official	Menature	
Associate	e Superintendent	1/9/47/	
٦	Γitle	/ Date	

Entity MARIUN	Fiscal Year <u>2010-11</u>
We certify, as the responsible officials of the above cost rate proposals submitted herewith to establish stated above, and to the best of our knowledge a	the pre-approved indirect cost rates for the year
(1) Allowable in accordance with the requesther apply and the U.S. Office of Manage "Cost Principles for State and Local Gover adjusted for in allocating costs as indicate	ement and Budget (OMB) Circular A-87, nments.@ Unailowable costs have been
(2) Properly allocable to Federal awards relationship between the expenses incurre allocated in accordance with applicable red have been treated as indirect costs have re types of costs have been accounted for of Education will be notified of any acco- predetermined rates.	ed and the agreements to which they are quirements. Further, the same costs that not been claimed as direct costs. Similar consistently and the State Department of
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 %
Name of Finance Officer Signature of Finance Officer	Name of Superintendent/Director Signature of Superintendent/Director
3-25-10 Date	
ACCEPTED AND APPROVED BY THE WEST VI	RGINIA DEPARTMENT OF EDUCATION BY:
	Signature
Associate Superintendent Title	Date Date

Entity .	Marshall County Board of Education	Fiscal Year <u>2010-11</u>
We ce	rtify, as the responsible officials of the above te proposals submitted herewith to establis above, and to the best of our knowledge at (1) Allowable in accordance with the required they apply and the U.S. Office of Manage "Cost Principles for State and Local Gove adjusted for in allocating costs as indicated (2) Properly allocable to Federal awards relationship between the expenses incurriallocated in accordance with applicable re-	re named entity, that we have reviewed the indirect is the pre-approved indirect cost rates for the year and belief, all costs included are: uirements of the Federal awards to which ement and Budget (OMB) Circular A-87, rnments. Unallowable costs have been ed in the cost allocation plan. Is on the basis of a beneficial or causal red and the agreements to which they are equirements. Further, the same costs that not been claimed as direct costs. Similar consistently and the State Department of
	predetermined rates.	ounting onanges that would allect the
The fo	llowing indirect cost rates are proposed fo	r use during fiscal year specified above:
	For restricted programs, a rate of	2.01 %
	For nonrestricted programs, a rate	e of <u>12.95</u> %
	James E. Tuel Jame of Finance Officer	Alfred N. Renzella Name of Superintendent/Director
<u>J</u>	anco I Tuel Inature of Finance Officer	Signature of Superintendent/Director
	March 25, 2010	March 25, 2010
	Date	Date
**************************************		Date
	PTED AND APPROVED BY THE WEST \	/IRGINIA DEPARTMENT OF EDUCATION BY: Signature
A	ssociate Superintendent Title	Date 5-4-10

Entity Mason County Board of Education	Fiscal Year <u>2010-11</u>
We certify, as the responsible officials of the above n cost rate proposals submitted herewith to establish the stated above, and to the best of our knowledge and	ne pre-approved indirect cost rates for the year.
(1) Allowable in accordance with the require they apply and the U.S. Office of Managem "Cost Principles for State and Local Governn adjusted for in allocating costs as indicated in	ent and Budget (OMB) Circular A-87, nents.@ Unallowable costs have been
(2) Properly allocable to Federal awards o relationship between the expenses incurred allocated in accordance with applicable requi have been treated as indirect costs have not types of costs have been accounted for con Education will be notified of any accoun predetermined rates.	and the agreements to which they are irements. Further, the same costs that been claimed as direct costs. Similar sistently and the State Department of
The following indirect cost rates are proposed for us	se during fiscal year specified above:
For restricted programs, a rate of	1.51 %
For nonrestricted programs, a rate of	
Chris Campbell, CPA Name of Finance Officer	Dr. William L. Capehart Name of Superintendent/Director
Ali Cadalle Cla	A Hellian Lanchart
Signature of Finance Officer	Signature of Superintendent/Director
March 15, 2010 Date	March 25,200 Date
ACCEPTED AND APPROVED BY THE WEST VIR	GINIA DEPARTMENT OF EDUCATION BY:
Jack McClanahan Name of Authorized Official	Signature
Associate Superintendent Title	5-4-1 / Date

Entity MCDOWELL COUNTY BOARD OF EDUCATION	ON Fiscal Year 2010-11
We certify, as the responsible officials of the above nar cost rate proposals submitted herewith to establish the stated above, and to the best of our knowledge and b	elief, all costs included are:
they apply and the U.S. Office of Management "Cost Principles for State and Local Government adjusted for in allocating costs as indicated in	ents.@ Unallowable costs have been the cost allocation plan.
(2) Properly allocable to Federal awards on relationship between the expenses incurred a allocated in accordance with applicable required have been treated as indirect costs have not types of costs have been accounted for consequent to the costs have been accounted for consequent accounted to the costs have been accounted for consequent to the costs have been accounted to the costs have been a	rements. Further, the same costs that been claimed as direct costs. Similar sistently and the State Department of fing changes that would affect the
The following indirect cost rates are proposed for us	e during fiscal year specified above.
For restricted programs, a rate of	%
For nonrestricted programs, a rate of	
Carla A. Horn Name of Finance Officer	Suzette Cook Name of Superintendent/Director
Signature of Finance Officer	Signature of Superintendent/Director
3/24/10	3/24/10
Date	Date
ACCEPTED AND APPROVED BY THE WEST VI	RGINIA DEPARTMENT OF EDUCATION BY:
Jack McClanahan Name of Authorized Official	Signature
Associate Superintendent Title	Date

Entity Mercer 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 0.25 %
For nonrestricted programs, a rate of
Joy C Hubbard, CPA Dr. Deborah S. Akers
Name of Finance Officer Name of Superintendent/Director
Signature of Finance Officer Signature of Superintendent/Director
Signature of Finance Officer Signature of Superintendent/Director
March 26, 2010 March 26, 2010
Date Date
ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:
Jack McClanahan Name of Authorized Official Signature
Associate Superintendent Title Date

Entity Mine	ral County	Schools		Fiscal Year <u>2010-11</u>	
cost rate propos stated above, a	sals submitte nd to the bes	d herewith to establish t st of our knowledge and	he pre-approved belief, all costs i		
they ap "Cost P	ply and the Urinciples for S	ordance with the require J.S. Office of Managem State and Local Governr Iting costs as indicated	nent and Budget ments.@ Unallow	(OMB) Circular A-87, vable costs have been	
relation allocate have be types o Educati	ship betweer d in accorda en treated a f costs have	le to Federal awards of the expenses incurred nce with applicable requ is indirect costs have no been accounted for cor notified of any accoun	and the agreeme irements. Furthe t been claimed as ansistently and the	ents to which they are er, the same costs that s direct costs. Similar e State Department of	
The following is	ndirect cost r	ates are proposed for u	se during fiscal y	rear specified above:	
	For restricted	programs, a rate of	2.99	%	
	For nonrestri	cted programs, a rate o	f 15579	<u> </u>	
G. Steven	Peer Finance Office	cer		p) L. Hackworth erintendent/Director	1
Signature of	of Finance Of	ficer	Signature of S	Superintendent/Director	Ų.
	30, 2010 ate		March 30,	2010 Date	
ACCEPTED A	ND APPROV	ED BY THE WEST VIR	RGINIA DEPART	MENT OF EDUCATION BY:	
	lcClanahan uthorized Of	ficial		Signature	
•		Marine a nanoga na nanoga panamata			
	Superintend	ent		Date	

Entity 1930	120	Courty		maniconicono de acomo de del monto del parte y la aco liga no po que	ionne.	Fiscal Yea	r <u>2010-11</u>
We certify, as the cost rate proposa stated above, an	els submitte	ed herewith to e	stablish th	e pre-appro	ved indirect	cost rates	I the indirect for the year
they appl "Cost Prir	y and the nciples for	ordance with the U.S. Office of State and Local ating costs as i	Manageme I Governm	ent and Bud ents.⊚ Una	get (OMB) Ilowable co	Circular A sts have b	-87
relationsh allocated have bee types of c Education	ip between in accorda n treated a costs have	le to Federal in the expenses nce with applic is indirect costs been accounts notified of an	incurred a able required have not ed for cons	and the agre rements. Fu been claime sistently and	ements to virther, the said as direct the State I	which they ame costs costs. Sin Departmer	are that nilar nt of
The following ind	irect cost r	ates are propo	sed for use	e during fisc	al year spe	cified abov	/e;
Fo	r restricted	l programs, a r	ate of	4	<u> 16</u> %	3,80	B
Fo	r nonrestr	cted programs	, a rate of	J. may	69 %	\checkmark	
Awaie E Name of Fir	1+14-77	reid	ne.	DAVIO Name of S	C L-R	outch	
IVALING OF FILE	iance Onic)r.
An W	7 //		_	<i>&4</i> ,		grand .	·
Signature of F	inarice Of	ficer		Signature o	f Superinte	ndent/Dire	ector
3/26)	No			3/2	6/10		
Date	***************************************	**************************************	••••		Date	женициянный поль одија	WHIPOMORPHICALLE.
ACCEPTED AND	APPROV	ED BY THE W	EST VIRG	INIA DEPAR	RTMENT O	F EDUCA	TION BY:
Jack McC Name of Auth		icial			Signature		
Associate Su	perintende	ent			5-	4-1	\mathcal{O}
Tirle					Doin.		

Entity	MONDNGALIA	County	Settools		Fiscal Year <u>2010-11</u>
	,	·	•		
cost ra	rtify, as the responsib te proposals submitte above, and to the be	ed herewith t	o establish the p	re-approved indir	have reviewed the indirect rect cost rates for the year ided are:
	(1) Allowable in according they apply and the last "Cost Principles for Sadjusted for in allocated the sadjusted for in allocated for in according to the same and the same allocated for in according to the same allocated for in a	U.S. Office of State and Lo	of Management cal Government	and Budget (OMs.e Unallowable	IB) Circular A-87, costs have been
	(2) Properly allocab relationship betweer allocated in accorda have been treated a types of costs have Education will be predetermined rates	n the expens nce with app s indirect co been accou notified of	ses incurred and dicable requirem sts have not bee nted for consiste	the agreements lents. Further, the en claimed as dire ently and the Sta	to which they are e same costs that ect costs. Similar te Department of
The fol	lowing indirect cost ra	ates are pro	posed for use di	uring fiscal year s	pecified above:
	For restricted	i programs,	a rate of	3.04	%
	For nonrestri	cted prograr	ns, a rate of	21.29	%
₩, °	TERRY HAWK, ame of Finance Office	<i>v 12</i> 5 er	N	FRANK S.	DEVOND endent/Director
Sign	Juny Hank nature of Finance Off	ficer	Si	TROL A	intendent/Director
	3/30/10 Date			3/30) Date	10
CCEP	TED AND APPROVI	ED BY THE	WEST VIRGINI	A DEPARTMEN	T OF EDUCATION BY:
					7.
	Jack McClanahan				
Nai	ne of Authorized Offi	icial		Signat	
As	sociate Superintende	ent		1 8-	4-11

Date

Title

Entity Monroe	Fiscal Year <u>2010-11</u>
We certify, as the responsible officials of the above na- cost rate proposals submitted herewith to establish the stated above, and to the best of our knowledge and b	Dre-approved indirect cost rates for the year
(1) Allowable in accordance with the requirementer they apply and the U.S. Office of Managementer and Principles for State and Local Governmenter adjusted for in allocating costs as indicated in	nt and Budget (OMB) Circular A-87, ents. Unallowable costs have been
(2) Properly allocable to Federal awards on relationship between the expenses incurred a allocated in accordance with applicable require have been treated as indirect costs have not be types of costs have been accounted for consi Education will be notified of any accounting predetermined rates.	nd the agreements to which they are ements. Further, the same costs that been claimed as direct costs. Similar is stently and the State Department of
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%
Name of Finance Officer Signature of Finance Officer	Name of Superintendent/Director Signature of Superintendent/Director
Date	3-24-70 Date
ACCEPTED AND APPROVED BY THE WEST VIRG	INIA DEPARTMENT OF EDUCATION BY:
Jack McClanahan Name of Authorized Official	Signature
Associate Superintendent Title) 5 - 4 - 1 O Date

Entity Morgan County Board of Education

Entity	Morgan County Board of Education	Fiscal Year <u>2010-1</u>	1
costrate pr	as the responsible officials of the above r roposals submitted herewith to establish t ve, and to the best of our knowledge and	named entity, that we have reviewed the indir the pre-approved indirect cost rates for the year to belief, all costs included are:	ect ear
the; "Co	Allowable in accordance with the require y apply and the U.S. Office of Managem est Principles for State and Local Governn usted for in allocating costs as indicated i	nent and Budget (OMB) Circular A-87, ments.@ Unallowable costs have been	
rela allo hav type Edu	Properly allocable to Federal awards o tionship between the expenses incurred cated in accordance with applicable requi e been treated as indirect costs have not es of costs have been accounted for con ication will be notified of any accound determined rates.	and the agreements to which they are lirements. Further, the same costs that the been claimed as direct costs. Similar asistently and the State Department of	
The following	ng indirect cost rates are proposed for us	se during fiscal year specified above:	
	For restricted programs, a rate of	<u>18</u> %	
	For nonrestricted programs, a rate of	12.24 %	
N	ancy White	David Banks	
	of Finance Officer	Name of Superintendent/Director	
Ma	encer White	Pared Remb	
Signatur	e of Finance Officer	Signature of Superintendent/Director	
	. 1 . 1	,	
L	3/26/10	3/26/10	
	Date	Date	
ACCEPTED	AND APPROVED BY THE WEST VIRG	SINIA DEPARTMENT OF EDUCATION BY	·
	<u>McClanahan</u> f Authorized Official	Signature	
Associa	ite Superintendent /	5-11-10	
	Title	Date	

Entity	Nicholis County	Board of Ed.	usten	Fiscal Year <u>2010-11</u>
cost ra	ertify, as the responsible offic ate proposals submitted here above, and to the best of c	ewith to establish t	he pre-approved indi	irect cost rates for the yea
	(1) Allowable in accordance they apply and the U.S. Cost Principles for State adjusted for in allocating of	Office of Managemand Local Governi	nent and Budget (O <mark>l</mark> ments." Unallowabl	MB) Circular A-87, e costs have been
	(2) Properly allocable to relationship between the eallocated in accordance whave been treated as indirectly types of costs have been Education will be notified predetermined rates.	expenses incurred ith applicable requirect costs have no accounted for cor	and the agreements irements. Further, the t been claimed as din sistently and the Sta	s to which they are ne same costs that rect costs. Similar ate Department of
The fo	llowing indirect cost rates a	re proposed for us	se during fiscal year	specified above:
	For restricted prog	rams, a rate of	1,37	%
	For nonrestricted p	orograms, a rate o	f <u>16.4</u>	. %
				·
	Kovin B. Hess		Beverly	Kingery
١	lame of Finance Officer		Name of Superint	endent/Director
Sig	nature of Finance Officer		Signature of Supe	Intendent/Director
	3-26-10		3-5	26-10
	Date		Dai	
ACCEI	PTED AND APPROVED BY	THE WEST VIR	GINIA DEPARTMEN	IT OF EDUCATION BY:
Na	Jack McClanahan ime of Authorized Official	_ /	Gigna	ature
· · · · · · · · · · · · · · · · · · ·	ere entre a la companya de la compa	Constitution of the second of	// 5	-(1-1)
A:	ssociate Superintendent Title	isidi .	/ / / Da	1/4

Entity Onlo County Board of Education	Fiscal Year <u>2010-11</u>
We certify, as the responsible officials of the above cost rate proposals submitted herewith to establish stated above, and to the best of our knowledge and	the pre-approved indirect cost rates for the year
(1) Allowable in accordance with the require they apply and the U.S. Office of Managen "Cost Principles for State and Local Govern adjusted for in allocating costs as indicated	nent and Budget (OMB) Circular A-87, ments." Unallowable costs have been
(2) Properly allocable to Federal awards of relationship between the expenses incurred allocated in accordance with applicable required have been treated as indirect costs have no types of costs have been accounted for confederation will be notified of any account predetermined rates.	I and the agreements to which they are uirements. Further, the same costs that of been claimed as direct costs. Similar nsistently and the State Department of
The following indirect cost rates are proposed for u	se during fiscal year specified above:
For restricted programs, a rate of	<u>2.76</u> %
For nonrestricted programs, a rate of	of <u>16.40</u> %
Mark W. Obermann Name of Finance Officer	George S. Krelis Name of Superintendent/Director
Mark W. Olemann	Devas Sheli
Signature of Finance Officer	Signature of Superintendent/Director
March 25, 2010 Date	March 25, 2010 Date
ACCEPTED AND APPROVED BY THE WEST VIR	GINIA DEPARTMENT OF EDUCATION BY:
Jack McClanahan Name of Authorized Official	Signature
Associate Superintendent	15-470
Title	/ Date

Fiscal Year <u>2010-11</u>

Entity Pendleton County Board of Education

We certify, as the responsible officials of the above no cost rate proposals submitted herewith to establish the stated above, and to the best of our knowledge and	ne pre-approved indirect cost rates for the year
(1) Allowable in accordance with the requirer they apply and the U.S. Office of Manageme "Cost Principles for State and Local Governmadjusted for in allocating costs as indicated in	ent and Budget (OMB) Circular A-87, ents.@ Unallowable costs have been
(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.	
The following indirect cost rates are proposed for us	
For restricted programs, a rate of	2.12 SS %
For nonrestricted programs, a rate of	
J. P. Mowery	Douglas S. Lambert
Name of Finance Officer	Name of Superintendent/Director
LD. Marc	Daylys Slywort
Signature of Finance Officer	Signature of Superintendent/Director
3-26-10	3-26-10
Date	Date
CCEPTED AND APPROVED BY THE WEST VIRG	GINIA DEPARTMENT OF EDUCATION BY:
Jack McClanahan	
Name of Authorized Official	Signature
Associate Superintendent	1) 2-4-10
Title	Date

Entity	Pleasants	Fiscal Year <u>2010-11</u>	
cost ra	ertify, as the responsible officials of the above nate proposals submitted herewith to establish the above, and to the best of our knowledge and	ne pre-approved indirect cost rates for the year belief, all costs included are:	
	(1) Allowable in accordance with the require they apply and the U.S. Office of Managem "Cost Principles for State and Local Governmadjusted for in allocating costs as indicated in the cost of the	ent and Budget (OMB) Circular A-87, nents. @ Unallowable costs have been	
	(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.		
The fo	llowing indirect cost rates are proposed for us	e during fiscal year specified above:	
	For restricted programs, a rate of	02%	
	For nonrestricted programs, a rate of	11.02 %	
Jen	Name of Finance Officer	De Toe Superintendent/Director	
Sig	infi 7 Hulph gnature of Finance Officer	Signature of Superintendent/Director	
	3-26-10 Date	3-26-10 Date	
ACCE	PTED AND APPROVED BY THE WEST VIRO	GINIA DEPARTMENT OF EDUCATION BY:	
Na	Jack McClanahan ame of Authorized Official	Signature	
As	ssociate Superintendent Title	S-Y-/U Date	

Entity	Pocahontas County Board of Ed	ducation Fiscal Year 2010-11	
	•		
cost ra	rtify, as the responsible officials of the aboute proposals submitted herewith to estab above, and to the best of our knowledge	pove named entity, that we have reviewed the oblish the pre-approved indirect cost rates for the and belief, all costs included are:	indirect ne year
	they apply and the U.S. Office of Mana	equirements of the Federal awards to which agement and Budget (OMB) Circular A-87, vernments. Unallowable costs have been ated in the cost allocation plan.	
	relationship between the expenses incu allocated in accordance with applicable have been treated as indirect costs have types of costs have been accounted for	rds on the basis of a beneficial or causal urred and the agreements to which they are requirements. Further, the same costs that we not been claimed as direct costs. Similar or consistently and the State Department of ecounting changes that would affect the	
The fol	lowing indirect cost rates are proposed f	for use during fiscal year specified above:	
	For restricted programs, a rate o	of <u>0.51</u> %	
	For nonrestricted programs, a ra	ate of	
Alic	e R. Irvine	J. Patrick Law	
	ame of Finance Officer	Name of Superintendent ,	-
	e A. Irmu	-d. P. X.5	
Sigi	nature of Finance Officer	Signature of Superintendent	-
Marc	h 26, 2010	March 26, 2010	
	Date	Date	-
ACCEP	TED AND APPROVED BY THE WEST	VIRGINIA DEPARTMENT OF EDUCATION	N BY:
	Jack McClanahan	\times // \times	
Naı	me of Authorized Official	Signature	•
		1 5-11 =	
As	sociate Superintendent	1_10970	
	Title	Date	

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	Dr. Larry E. Parsons Name of Superintendent/Dire@for
General Rodelleauen Signature of Finance Officer	Signature of Superintendent/Director
3/30/10	3/30/10
Date	Date

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

Jack McClanahan Name of Authorized Official

Associate Superintendent
Title

Date

Signature

Entity	Putnam County Schools	Fiscal Year <u>2010-11</u>
cost rate	fy, as the responsible officials of the above proposals submitted herewith to establish bove, and to the best of our knowledge and	named entity, that we have reviewed the indirect the pre-approved indirect cost rates for the year d belief, all costs included are:
tr "(Allowable in accordance with the requirence apply and the U.S. Office of Managen Cost Principles for State and Local Governicated for in allocating costs as indicated.	nent and Budget (OMB) Circular A-87, ments.@ Unallowable costs have been
re a h ty E	2) Properly allocable to Federal awards of elationship between the expenses incurred llocated in accordance with applicable requave been treated as indirect costs have now upon the property of costs have been accounted for costs ducation will be notified of any accounted teletermined rates.	I and the agreements to which they are uirements. Further, the same costs that it been claimed as direct costs. Similar insistently and the State Department of
The follow	wing indirect cost rates are proposed for u	se during fiscal year specified above:
	For restricted programs, a rate of	<u>3.79</u> %
	For nonrestricted programs, a rate of	ıf <u>17.75</u> %
***************************************	William D. Duncan me of Finance Officer	Harold Hatfield_ Name of Superintendent/Director
Wee	Pai D. Du	Though Thus
Signa	ature of Finance Officer	Signature of Superintendent/Director
	March 26, 2010 Date	March 26, 2010 Date
ACCEPT	ED AND APPROVED BY THE WEST VIR	GINIA DEPARTMENT OF EDUCATION BY:
	ack McClanahan e of Authorized Official	Signature
Asso	ociate Superintendent	() 5-4-10
	Title	Date

Entity Raleigh County Schools	Fiscal Year <u>2010-11</u>
We certify, as the responsible officials of the above cost rate proposals submitted herewith to establish stated above, and to the best of our knowledge an	the pre-approved indirect cost rates for the year
(1) Allowable in accordance with the require they apply and the U.S. Office of Manager "Cost Principles for State and Local Governational adjusted for in allocating costs as indicated	ment and Budget (OMB) Circular A-87, ments.e Unallowable costs have been
(2) Properly allocable to Federal awards relationship between the expenses incurred allocated in accordance with applicable required been treated as indirect costs have not types of costs have been accounted for confidence to any account predetermined rates.	d and the agreements to which they are uirements. Further, the same costs that of been claimed as direct costs. Similar ensistently and the State Department of
The following indirect cost rates are proposed for u	se during fiscal year specified above:
For restricted programs, a rate of	%
For nonrestricted programs, a rate of	of <u>17.66</u> %
R. Darrin Butcher Name of Finance Officer	Charlotte Hutchens Name of Superintendent/Director
Signature of Finance Officer	Signature of Superintendent/Director
<i>c3/24/2010</i> Date	<u>3-26-70</u> Date
ACCEPTED AND APPROVED BY THE WEST VIRO	GINIA DEPARTMENT OF EDUCATION BY:
Jack McClanahan Name of Authorized Official	Signature
Associate Superintendent Title	5-4-10 Date
	Mark the Control of t

Entity: RANDOLPH COUNTY BOARD OF EDUCATION

Fiscal Year <u>2010-11</u>

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

- (1) Allowable in accordance with the requirements of the Federal awards to which they apply and the U.S. Office of Management and Budget (OMB) Circular A-87, "Cost Principles for State and Local Governments." 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

<u>12.21</u> %

Bradley Smith
Name of Finance Officer

Signature of Finance Officer

James B. Phares
Name of Superintendent/Director

Signature of Superintendent/Director

March 25, 2010

Date

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

5-41.10

Date

Entity _____ RITCHIE COUNTY BOARD OF EDUCATION

Entity .	RITCHIE COUNTY BOARD OF EDI	<u>UCATION</u>	Fiscal Year 2010-11
	•		
costra	rtify, as the responsible officials of the above na te proposals submitted herewith to establish th above, and to the best of our knowledge and	e pre-approved indire	ct cost rates for the year
	(1) Allowable in accordance with the requirer they apply and the U.S. Office of Manageme "Cost Principles for State and Local Governmadjusted for in allocating costs as indicated in	ent and Budget (OME ents.@ Unallowable	3) Circular A-87, costs have been
	(2) Properly allocable to Federal awards or relationship between the expenses incurred a allocated in accordance with applicable requihave been treated as indirect costs have not types of costs have been accounted for conseducation will be notified of any account predetermined rates.	and the agreements to rements. Further, the been claimed as direct sistently and the State	o which they are same costs that ot costs. Similar of Department of
The fo	llowing indirect cost rates are proposed for us	e during fiscal year sp	ecified above:
	For restricted programs, a rate of	<u>6.18</u> 9	%
	For nonrestricted programs, a rate of	22.28	%
R	honda Ireland	Robert Daquilante	
	lame of Finance Officer	Name of Superinter	
Sig	Rhonda Ireland Inature of Finance Officer	Rat B Signature of Superin	combante ntendent/Director
(03/26/10 Date	03/26/10 Date	
ACCE	PTED AND APPROVED BY THE WEST VIRO	SINIA DEPARTMENT	OF EDUCATION BY:
		- 216	7
K.1	Jack McClanahan		
Na	ime of Authorized Official	Signat	ure
As	ssociate Superintendent		5-4-10
	Title	Date	>

Entity	Roane County Board of Education	Fiscal Year <u>2010-11</u>
cost ra	rtify, as the responsible officials of the above nate proposals submitted herewith to establish the above, and to the best of our knowledge and	named entity, that we have reviewed the indirect he pre-approved indirect cost rates for the year belief, all costs included are:
	(1) Allowable in accordance with the require they apply and the U.S. Office of Managem "Cost Principles for State and Local Governr adjusted for in allocating costs as indicated in	ent and Budget (OMB) Circular A-87, nents." Unallowable costs have been
	(2) Properly allocable to Federal awards o relationship between the expenses incurred allocated in accordance with applicable requihave been treated as indirect costs have not types of costs have been accounted for con Education will be notified of any accoun predetermined rates.	and the agreements to which they are irements. Further, the same costs that been claimed as direct costs. Similar sistently and the State Department of
The fol	lowing indirect cost rates are proposed for us	e during fiscal year specified above:
	For restricted programs, a rate of	3.81 %
	For nonrestricted programs, a rate of	10.35%
N	Amy W. Downey ame of Finance Officer	Stephen F. Goffreda Name of Superintendent/Director
<u>Q</u> Sigi	Mature of Finance Officer	Signature of Superintendent/Director
	3/31/10 Date	3/31/10 Date
ACCEP	TED AND APPROVED BY THE WEST VIRO	SINIA DEPARTMENT OF EDUCATION BY:
	Jack McClanahan me of Authorized Official	Signature
As	sociate Superintendent Title) 5 - 4 - , 0 Date

Entity Summers County Board of Education	Fiscal Year 2010-11
We certify, as the responsible officials of the above named entity, cost rate proposals submitted herewith to establish the pre-approx stated above, and to the best of our knowledge and belief, all cost	ved indirect cost rates for the vear
(1) Allowable in accordance with the requirements of the they apply and the U.S. Office of Management and Budg "Cost Principles for State and Local Governments. Unal adjusted for in allocating costs as indicated in the cost allo	get (OMB) Circular A-87, https://doi.org/10.1976/16.1976/ llowable costs have been recepted the factors
(2) Properly allocable to Federal awards on the basis of relationship between the expenses incurred and the agree allocated in accordance with applicable requirements. Fur have been treated as indirect costs have not been claimed types of costs have been accounted for consistently and Education will be notified of any accounting changes predetermined rates.	ements to which they are ther, the same costs that das direct costs. Similar the State Department of that would affect the
The following indirect cost rates are proposed for use during fisca	If year specified above:
For restricted programs, a rate of 4.11	%
For nonrestricted programs, a rate of <u>14.6</u>	3%
* · · · · · · · · · · · · · · · · · · ·	S. Hinerman perintendent/Director
Gennif J. Halley Signature of Finance Officer Signature of	Anemer Superintendent/Director
March 26, 2010 Marc Date	ch 26, 2010 Date
ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPAR	TMENT OF EDUCATION BY:
Jack McClanahan Name of Authorized Official	Signature
Associate Superintendent Title	$\frac{5}{\text{Date}} + -10$

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 Signature of Superintendent/Director Signature of Finance Officer Signature of Superintendent/Director Signature of Authorized Official Signature of Superintendent/Director Signature of Authorized Official Signature	Entity Taylor County Board of Education	Fiscal Year <u>2010-11</u>
(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	stated above, and to the best of our knowledge and (1) Allowable in accordance with the require they apply and the U.S. Office of Managem "Cost Principles for State and Local Governments"	ne pre-approved indirect cost rates for the yea belief, all costs included are: ments of the Federal awards to which ent and Budget (OMB) Circular A-87, nents @ Unallowable costs have been
For restricted programs, a rate of 6.33 % For nonrestricted programs, a rate of 6.33 % Annette Hughart Name of Finance Officer Signature of Superintendent/Director Signature of Finance Officer Signature of Superintendent/Director Date Date ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY: Jack McClanahan Name of Authorized Official Signature Signatu	(2) Properly allocable to Federal awards of relationship between the expenses incurred allocated in accordance with applicable requisions have been treated as indirect costs have not types of costs have been accounted for con- Education will be notified of any accounted.	n the basis of a beneficial or causal and the agreements to which they are rements. Further, the same costs that been claimed as direct costs. Similar sistently and the State Department of
Annette Hughart Name of Finance Officer Signature of Finance Officer 3/25/10 Date ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY: Jack McClanahan Name of Authorized Official Associate Superintendent J. Diane Watt Name of Superintendent/Director 3/25/10 Date Signature of Superintendent/Director 3/25/10 Date Signature of Superintendent/Director Signature of Superintendent/Director Signature of Superintendent Signature Signature Signature	The following indirect cost rates are proposed for us	e during fiscal year specified above:
Annette Hughart Name of Finance Officer Signature of Finance Officer 3/25/10 Date ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY: Jack McClanahan Name of Authorized Official Associate Superintendent J Diane Watt Name of Superintendent/Director 3/25/10 Date Signature of Superintendent/Director Signature of Superintendent/Director Signature of Superintendent Signature Signature	For restricted programs, a rate of	0.33 %
Name of Finance Officer Name of Superintendent/Director Signature of Finance Officer 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 Name of Superintendent Signature Signature Signature	For nonrestricted programs, a rate of	_17.36 %
3/25/10 Date ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY: Jack McClanahan Name of Authorized Official Associate Superintendent The		
Date Date Date ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY: Jack McClanahan Name of Authorized Official Associate Superintendent Till Till Till Date Date	Signature of Finance Officer	Signature of Superintendent/Director
Jack McClanahan Name of Authorized Official Associate Superintendent Signature 5-4-70		200
Name of Authorized Official Associate Superintendent Signature 5-4-70	ACCEPTED AND APPROVED BY THE WEST VIRG	INIA DEPARTMENT OF EDUCATION BY:
TAIL.		
Tipis .	Associate Superintendent Title	Date

Entity Tucker County Board of Education	Fiscal Year 2010-11
We certify, as the responsible officials of the above name cost rate proposals submitted herewith to establish the prestated above, and to the best of our knowledge and belief (1) Allowable in accordance with the requirement	e-approved indirect cost rates for the year ef, all costs included are:
they apply and the U.S. Office of Management "Cost Principles for State and Local Governments adjusted for in allocating costs as indicated in the	and Budget (OMB) Circular A-87, s.e. Unallowable costs have been
(2) Properly allocable to Federal awards on the relationship between the expenses incurred and allocated in accordance with applicable requirementate have been treated as indirect costs have not bee types of costs have been accounted for consiste Education will be notified of any accounting predetermined rates.	the agreements to which they are ents. Further, the same costs that en claimed as direct costs. Similar ently and the State Department of
The following indirect cost rates are proposed for use du	ring fiscal year specified above:
For restricted programs, a rate of	2.35 %
For nonrestricted programs, a rate of	%
David W. Lambert Name of Finance Officer	Richard H. Hicks Name of Superintendent/Director
Signature of Finance Officer	Signature of Superintendent/Director
3/26/10 Date	
ACCEPTED AND APPROVED BY THE WEST VIRGINIA	A DEPARTMENT OF EDUCATION BY:
Jack McClanahan	AA
Name of Authorized Official	Signature

Date

Associate Superintendent Title

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

Jeff T. Hoover
Name of Superintendent/Director

Signature of Finance Officer

Signatue of Superintendent/Director

3/29/2010

Date

03/29/2010

Date

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

Jack McClanahan

Name of Authorized Official

Signature

Associate Superintendent

Title

Date

Entity Upshur County Board of Education

Fiscal Year 2010-11

1.63 ___ %

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

For nonrestricted program	s, a rate of <u>19.56</u> %
George P. Carver	Scott M. Lampinen
Name of Finance Officer	Name of Superintendent/Director
Pl	Selle Camenon
Signature of Finance Officer	Signatue of Superintendent/Director
March 24, 2010	March 24, 2010
Date	Date
	VEST VIRGINIA DEPARTMENT OF EDUCATION BY:
Jack McClanahan	
Name of Authorized Official	Signature
Associate Superintendent	// 2770
Title	Date Date

Wayne County Board of Education Fiscal Year 2010-11

We certify, as the responsible officials of the cost rate proposals submitted herewith to stated above, and to the best of our known	ne above named entity, that we have reviewed the indirect establish the pre-approved indirect cost rates for the year reledge and belief, all costs included are:		
they apply and the U.S. Office of "Cost Principles for State and Loca	he requirements of the Federal awards to which Management and Budget (OMB) Circular A-87, al Governments. Unallowable costs have been 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 propo	osed for use during fiscal year specified above:		
For restricted programs, a	rate of0 %		
For nonrestricted programs	s, a rate of <u>16.36</u> %		
Mike Rutherford Name of Finance Officer	Gary L. Adkins Name of Superintendent		
Mike Rutherfood Signature of Finance Officer	San Dollar Signature of Superintendent		
March 26, 2010 Date	<u>March 26, 2010</u> Date		
ACCEPTED AND APPROVED BY THE V	VEST VIRGINIA DEPARTMENT OF EDUCATION BY:		
Jack McClanahan Name of Authorized Official	Signature		
Associate Superintendent Title	5 4-10 Date		
• • • •			

Entity Webster 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 us	e during fiscal year specified above:		
For restricted programs, a rate of	4.56 %		
For nonrestricted programs, a rate of	28.29 % 21.78% §		
Debbie Carpenter Name of Finance Officer	Arthur L. Rogers Name of Superintendent/Director		
Signature of Finance Officer	Signature of Superintendent/Director		
a signature of the management	olgranate of outpermitting the neotor		
3/26/2010	3/26/2010		
Date	Date		
ACCEPTED AND APPROVED BY THE WEST VIRGINIA DEPARTMENT OF EDUCATION BY:			
Jack McClanahan Name of Authorized Official Associate Superintendent Title	Signature Signature Date		

Entity Wetzel County Board of	Education	Fiscal Year <u>2010-11</u>
We certify, as the responsible officials of the above r cost rate proposals submitted herewith to establish the stated above, and to the best of our knowledge and	he pre-approved indire	ect cost rates for the year
(1) Allowable in accordance with the require they apply and the U.S. Office of Managem "Cost Principles for State and Local Governational adjusted for in allocating costs as indicated."	ent and Budget (OME ments." Unallowable	3) Circular A-87, costs have been
(2) Properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the agreements to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently and the State Department of Education will be notified of any accounting changes that would affect the predetermined rates.		
The following indirect cost rates are proposed for us	se during fiscal year sp	pecified above:
For restricted programs, a rate of	<u>5.33</u> %	5
For nonrestricted programs, a rate of	19.85 %	6
Teff Lancaskr Name of Finance Officer	W://sam F Name of Superinter	Jones ndent/Director
Signature of Finance Officer	Signature of Superin	ntendent/Director
3-29-10 Date	3-29-10 Date	2
ACCEPTED AND APPROVED BY THE WEST VIR	GINIA DEPARTMENT	FOF EDUCATION BY:

gignature_

Jack McClanahan
Name of Authorized Official

Associate Superintendent Title

Entity _	Wirt	Fiscal Year <u>2010-11</u>
cost rat	e proposals submitted herewith	the above named entity, that we have reviewed the indirect of establish the pre-approved indirect cost rates for the year wiledge and belief, all costs included are:
	they apply and the U.S. Office "Cost Principles for State and L	the requirements of the Federal awards to which of Management and Budget (OMB) Circular A-87, cal Governments." Unallowable costs have been s indicated in the cost allocation plan.
	relationship between the expen allocated in accordance with ap have been treated as indirect of types of costs have been accor-	al awards on the basis of a beneficial or causal ses incurred and the agreements to which they are licable requirements. Further, the same costs that sts have not been claimed as direct costs. Similar inted for consistently and the State Department of any accounting changes that would affect the
The foll	owing indirect cost rates are pro	posed for use during fiscal year specified above:
	For restricted programs,	a rate of 3.87%
	For nonrestricted progra	
	Karen S. Cummings	Daniel C. Metz
Na	ame of Finance Officer	Name of Superintendent/Director
<u>Ka</u> Sigr	un Dumming nature of Finance Officer	Signature of Superintendent/Director
	03/26/10	20/20/40
	Date	03/26/10 Date
CCEP	TED AND APPROVED BY THE	WEST VIRGINIA DEPARTMENT OF EDUCATION BY:
	Jack McClanahan ne of Authorized Official	Signature
Ass	sociate Superintendent	1 1 5-4-10
	Title	Date

Entity WOO	D COUNTY SCHOOLS		Fiscal Year <u>2010-11</u>
cost rate proposals s	sponsible officials of the above r submitted herewith to establish to the best of our knowledge and	he pre-approved	indirect cost rates for the year
they apply a "Cost Princip	e in accordance with the require nd the U.S. Office of Managem des for State and Local Governa in allocating costs as indicated	ent and Budget nents. Unallov	(OMB) Circular A-87, vable costs have been
relationship I allocated in a have been tr types of cost	allocable to Federal awards of petween the expenses incurred accordance with applicable requested as indirect costs have not shave been accounted for control be notified of any accounted rates.	and the agreem irements. Further t been claimed a sistently and the	ents to which they are er, the same costs that s direct costs. Similar e State Department of
The following indired	ct cost rates are proposed for us	se during fiscal y	ear specified above:
For re	estricted programs, a rate of	1.90	%
Forn	onrestricted programs, a rate of	12.28	3%
Thomas Name of Fina			am Niday erintendent/Director
Ahomos Signature of Fina	Sauce Officer	Will	Superintendent/Director
<u>March 24, 20</u> Date	<u>110</u>	<u>March</u>	n <u>24, 2010</u> Date
ACCEPTED AND AI	PPROVED BY THE WEST VIR	GINIA DEPARTI	MENT OF EDUCATION BY:
Jack McClar Name of Author			Signature
Associate Supe	rintendent	_/	5-11-10
Title			Date

To:304 558 2790

Entity Wyoming County Board of Education	Fiscal Year 2010-11	
We certify, as the responsible officials of the above cost rate proposals submitted herewith to establishated above, and to the best of our knowledge a	re named entity, that we have reviewed the indirect is the pre-approved indirect cost rates for the year and belief, all costs included are:	
they apply and the U.S. Office of Manag	uirements of the Federal awards to which lement and Budget (OMB) Circular A-87, rnments. Unallowable costs have been led in the cost allocation plan.	
relationship between the expenses incurs allocated in accordance with applicable re have been treated as indirect costs have types of costs have been accounted for	s on the basis of a beneficial or causal red and the agreements to which they are equirements. Further, the same costs that not been claimed as direct costs. Similar consistently and the State Department of counting changes that would affect the	
The following indirect cost rates are proposed for	r 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	Frank L. Blackwell	
Name of Finance Officer	Name of Superintendent/Director	
Signature of Finance Officer	Wash & Barall	
Signature of Finance Officer	Signature of Superintendent Director	
March 31, 2010	March 31, 2010	
Date	Date	
ACCEPTED AND APPROVED BY THE WEST	VIRGINIA DEPARTMENT OF EDUCATION BY:	
Jack McClanahan		
Name of Authorized Official	Signature	
	1 1 5-4 0	
Associate Superintendent Title	1 J 7 7 7 0	
INC	Date	