

COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

EIN # 550526580
DEPT/AGENCY:
State of West Virginia
Comptroller Office
2101 Washington St. East, Bldg. 17
Charleston, WV 25305

DATE: May 27, 2014
FILING REF: The preceding
Agreement was dated
July 15, 2013

SECTION I: ALLOCATED COSTS

The central service costs listed in the Exhibit A are approved on a Fixed basis and may be included as part of the costs of the State/local departments and agencies indicated during the fiscal years ending June 30, 2012 and June 30, 2013 for further allocation to Federal grants, contracts, and other agreements performed at those departments and agencies.

SECTION II: BILLED COSTS

In addition to Section I, which provides for services furnished but not billed, the services listed below are furnished and billed to departments and agencies:

1. State Building Commission
2. Information Services and Communications
3. Travel Management Office
4. Investment Management Board
5. Board of Treasury Investment
6. Board of Risk and insurance Management

DEPT/AGENCY: State of West Virginia
DATE: May 27, 2014

SECTION III: CONDITIONS

The amounts approved in Section I and the billings for the services listed in Section II are subject to the following conditions:

A. LIMITATIONS: (1) Charges resulting from this Agreement are subject to any statutory or administrative limitations and apply to a given grant, contract, or other agreement only to the extent that funds are available. (2) Such charges represent costs incurred by the State/locality which are legal obligations of the State/locality and are allowable under OMB Circular A-87. (3) The same costs that are treated as indirect costs are not claimed as direct costs. (4) Similar type of costs are accorded consistent accounting treatment. (5) The information provided by the State/locality which was used to establish this Agreement is not later found to be materially incomplete or inaccurate.

B. ACCOUNTING CHANGES: This Agreement is based on the accounting system purported by the State/locality to be in effect during the Agreement period. Changes to the method of accounting for costs which affect the amount of reimbursement resulting from the use of this Agreement require prior approval of the authorized representative of the Cognizant Agency. Such changes include, but are not limited to, changes in the charging of a particular type of cost from an allocated cost to a billed cost. Failure to obtain such approval may result in cost disallowances.

C. FIXED AMOUNTS: If fixed amounts are approved in Section I of this Agreement, they are based on an estimate of the costs for the period covered by the Agreement. When the actual costs for this period are determined, adjustments will be made to the amounts of a future year to compensate for the difference between the costs used to establish the fixed amounts and actual costs.

D. BILLED COSTS: Charges for the services listed in Section II will be billed in accordance with rates established by the State/locality. These rates will be based on the estimated costs of providing the services. Adjustments for variances between billed costs and the actual allowable costs of providing the services, as defined by OMB Circular A-87, will be made in accordance with procedures agreed to between the State/locality and the Cognizant Agency.

E. USE BY OTHER FEDERAL AGENCIES: This Agreement was executed in accordance with the authority in OMB Circular A-87, and should be applied to grants, contracts and other agreements covered by this Circular, subject to any limitations in Paragraph A above. The State/locality may provide copies of this Agreement to other Federal Agencies to give them early notification of the Agreement.

F. SPECIAL REMARKS:

Equipment Definition - Equipment means an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost of \$5,000.

ACCEPTANCE

BY THE DEPT/AGENCY:

State of West Virginia

Dept of Administration
(DEPT/AGENCY)

David Mullis
(SIGNATURE)

David Mullis
(NAME)

Abby France Decth
(TITLE)

6/2/14
DATE)

BY THE COGNIZANT AGENCY ON

BEHALF OF THE FEDERAL GOVERNMENT

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Arif Karim
(SIGNATURE)

Arif Karim

(NAME)

Director, Division of Cost Allocation

(TITLE)

May 27, 2014

(DATE) 7628

Pamela Page

HHS REPRESENTATIVE

(214) 767-6505

Telephone

STATE OF WEST VIRGINIA
 FYE June 30, 2017
 Allocated Cost By Department

EXHIBIT A

Allocated Costs By Department

Central Service Departments	0100 GOV'S OFFICE	0214 PURCH-SURPLUS PROPERTY	0215 PURCH-TRAVEL MGMT	0224 PURCH-SVC/ HANDICAPPED	0218 BRD OF RISK/INSURANCE	0203 RETIRE/PENSION BBS
EQUIPMENT DEPRECIATION	0.00	0.00	0.00	0.00	0.00	0.00
PEIA	594.00	85.00	85.00	0.00	163.00	0.00
PIERS	7,926.00	1,132.00	1,132.00	0.00	2,171.00	0.00
AUDITOR'S OFFICE	(2,340.00)	145.00	360.00	25.00	(6,877.00)	83,246.00
ETHICS COMMISSION	14,322.00	0.00	0.00	2,046.00	2,046.00	2,046.00
FINANCE DIVISION	8,253.00	337.00	764.00	26.00	1,420.00	86,713.00
PURCHASING DIVISION	1,797.00	0.00	0.00	0.00	0.00	0.00
SECRETARY'S OFFICE	2,442.00	349.00	349.00	0.00	669.00	0.00
LEGISLATIVE AUDITOR	0.00	0.00	0.00	0.00	0.00	0.00
TREASURER'S OFFICE	7,361.00	151.00	375.00	26.00	981.00	89,827.00
GENERAL SVCS SUPPORT	0.00	0.00	12.00	0.00	0.00	0.00
GRIEVANCE BOARD	0.00	0.00	0.00	0.00	0.00	0.00
PROTECTIVE SVCS DIV	0.00	0.00	2,428.00	0.00	0.00	0.00
REVENUE ADMIN	0.00	0.00	0.00	0.00	0.00	0.00
STATE BUDGET OFFICE	901.00	129.00	129.00	0.00	0.00	0.00
PERSONNEL	28.00	0.00	42.00	42.00	247.00	0.00
Total Allocated	41,284.00	2,328.00	5,676.00	2,165.00	820.00	171.00
Roll Forward	6,188.00	(37,318.00)	(58,450.00)	76.00	(2,672.00)	262,003.00
Costs With Roll Forward	47,472.00	(34,990.00)	(52,774.00)	2,241.00	(1,852.00)	1,659.00
Adjustments	0.00	0.00	0.00	0.00	0.00	263,642.00
Proposed Costs	47,472.00	(34,990.00)	(52,774.00)	2,241.00	(1,852.00)	263,642.00

STATE OF WEST VIRGINIA
 FYE June 30, 2017
 Allocated Cost By Department

EXHIBIT A

Allocated Costs By Department

Central Service Departments	0210 INFO SERVICES	0211 BUILDING COMMISSION	0217 UNIFORM STATE LAWS	0221 PUBLIC DEFENDER	0228 PROSECUTING ATTY INST	0230 CHIP
EQUIPMENT DEPREC	0.00					
PELA	1,767.00	798.00	0.00	0.00	0.00	0.00
PERS	25,589.00	10,662.00	0.00	106.00	42.00	57.00
AUDITOR'S OFFICE	(4,353.00)	(28,743.00)	0.00	1,415.00	566.00	755.00
ETHICS COMMISSION	0.00	2,046.00	5.00	12,179.00	222.00	36,714.00
FINANCE DIVISION	4,999.00	5,091.00	2,046.00	0.00	0.00	2,046.00
PURCHASING DIVISION	0.00	0.00	0.00	13,256.00	741.00	39,692.00
SECRETARY'S OFFICE	7,267.00	3,285.00	0.00	0.00	0.00	0.00
LEGISLATIVE AUDITOR	0.00	0.00	0.00	496.00	175.00	232.00
TREASURER'S OFFICE	3,156.00	4,399.00	0.00	0.00	0.00	0.00
GENERAL SVCS SUPPORT	158.00	0.00	5.00	13,261.00	529.00	39,931.00
GRIEVANCE BOARD	3,324.00	0.00	0.00	0.00	0.00	0.00
PROTECTIVE SVCS DIV	31,440.00	0.00	0.00	0.00	0.00	1,662.00
REVENUE ADMIN	0.00	0.00	0.00	0.00	0.00	0.00
STATE BUDGET OFFICE	2,681.00	1,211.00	0.00	161.00	64.00	86.00
PERSONNEL	0.00	892.00	404.00	0.00	0.00	21.00
Total Allocated	74,028.00	(358.00)	2,465.00	40,794.00	2,339.00	121,146.00
Roll Forward	(35,173.00)	9,589.00	22.00	18,176.00	522.00	11,968.00
Costs With Roll Forward	38,855.00	9,011.00	2,487.00	58,970.00	2,861.00	133,114.00
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	38,855.00	9,011.00	2,487.00	58,970.00	2,861.00	133,114.00

STATE OF WEST VIRGINIA
 FYE June 30, 2017
 Allocated Cost By Department

EXHIBIT A

Allocated Costs By Department

Central Service Departments	0233 REAL ESTATE DIVISION	0303 BANKING	0311 ENVIRONMENT	0304 TOURISM	0305 FORESTRY	0306 GEOLOGICAL SURVEY
EQUIPMENT DEPRECC	0.00	0.00	0.00	0.00	0.00	0.00
PEIA	57.00	191.00	233.00	403.00	771.00	304.00
PERS	755.00	2,547.00	3,114.00	5,378.00	10,285.00	4,058.00
AUDITOR'S OFFICE	(507.00)	(704.00)	1,131.00	(3,385.00)	993.00	(142.00)
ETHICS COMMISSION	0.00	0.00	6,138.00	4,692.00	0.00	0.00
FINANCE DIVISION	226.00	3,003.00	1,623.00	4,506.00	8,206.00	2,568.00
PURCHASING DIVISION	0.00	0.00	0.00	1,797.00	7,190.00	1,797.00
SECRETARY'S OFFICE	232.00	785.00	960.00	1,657.00	3,168.00	1,250.00
LEGISLATIVE AUDITOR	0.00	0.00	0.00	0.00	0.00	0.00
TREASURER'S OFFICE	233.00	2,892.00	1,681.00	3,973.00	8,089.00	2,035.00
GENERAL SVCS SUPPORT	0.00	0.00	0.00	0.00	81.00	0.00
GRIEVANCE BOARD	0.00	0.00	0.00	0.00	1,108.00	0.00
PROTECTIVE SVCS DIV	0.00	0.00	0.00	0.00	12,069.00	0.00
REVENUE ADMIN	0.00	0.00	0.00	0.00	0.00	0.00
STATE BUDGET OFFICE	86.00	289.00	354.00	611.00	1,169.00	461.00
PERSONNEL	28.00	96.00	0.00	203.00	389.00	154.00
Total Allocated	1,110.00	9,099.00	15,234.00	19,235.00	53,498.00	12,285.00
Roll Forward	1,031.00	4,114.00	6,090.00	1,159.00	2,399.00	56.00
Costs With Roll Forward	2,141.00	13,213.00	21,324.00	20,394.00	55,897.00	12,341.00
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	2,141.00	13,213.00	21,324.00	20,394.00	55,897.00	12,341.00

STATE OF WEST VIRGINIA
 FYE June 30, 2014
 Allocated Cost By Department

EXHIBIT A

Allocated Costs By Department

Central Service Departments	0307 DEVELOPMENT OFC	0308 LABOR	0310 NATURAL RESOURCES	0313 ENVIRON PROTECT	0314 MINER'S HEALTH	0315 OIL/GAS CONSERVATION
EQUIPMENT DEPREC	0.00	0.00	0.00	0.00	0.00	0.00
PEIA	657.00	735.00	5,317.00	5,642.00	905.00	7.00
PERS	8,776.00	9,813.00	70,956.00	75,296.00	12,077.00	94.00
AUDITOR'S OFFICE	785.00	3,111.00	(53,437.00)	(10,698.00)	15.00	77.00
ETHICS COMMISSION	2,046.00	2,046.00	4,092.00	8,184.00	2,046.00	2,046.00
FINANCE DIVISION	7,801.00	6,651.00	81,956.00	39,973.00	5,781.00	101.00
PURCHASING DIVISION	1,797.00	1,797.00	79,088.00	153,682.00	2,696.00	0.00
SECRETARY'S OFFICE	2,704.00	3,023.00	21,861.00	23,199.00	3,721.00	29.00
LEGISLATIVE AUDITOR	0.00	0.00	0.00	382,529.00	0.00	0.00
TREASURER'S OFFICE	6,183.00	6,441.00	83,834.00	30,741.00	5,419.00	106.00
GENERAL SVCS SUPPORT	253.00	111.00	256.00	1,173.00	0.00	0.00
GRIEVANCE BOARD	0.00	0.00	3,878.00	6,648.00	1,108.00	0.00
PROTECTIVE SVCS DIV	50,281.00	21,971.00	50,807.00	233,117.00	0.00	0.00
REVENUE ADMIN	0.00	0.00	0.00	0.00	0.00	0.00
STATE BUDGET OFFICE	997.00	1,115.00	8,064.00	8,558.00	1,372.00	11.00
PERSONNEL	332.00	371.00	2,685.00	2,849.00	457.00	0.00
Total Allocated	81,612.00	57,185.00	359,357.00	960,893.00	35,597.00	2,471.00
Roll Forward	(256,619.00)	10,136.00	(29,847.00)	(189,670.00)	3,010.00	59.00
Costs With Roll Forward	(174,007.00)	67,321.00	329,510.00	791,223.00	38,607.00	2,530.00
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	(174,007.00)	67,321.00	329,510.00	791,223.00	38,607.00	2,530.00

STATE OF WEST VIRGINIA
 FYE June 30, 2017
 Allocated Cost By Department

EXHIBIT A

Allocated Costs By Department

Central Service Departments	0316 WATER DEV AUTHORITY	0319/20 COAL MINERS HEALTH	0327/330 WORKFORCE	0402 EDUCATION	0403 SCHOOL FT DEAF & BLIND	0431/9 EDUCATION & THE ARTS
EQUIPMENT DEPREC	0.00	0.00	0.00	0.00	0.00	0.00
PEIA	64.00	0.00	2,899.00	4,320.00	1,287.00	1,131.00
PERIS	849.00	0.00	38,686.00	57,652.00	17,173.00	15,097.00
AUDITOR'S OFFICE	224.00	252.00	6,133.00	22,873.00	2,286.00	(3,205.00)
ETHICS COMMISSION	2,046.00	4,092.00	4,092.00	0.00	0.00	6,138.00
FINANCE DIVISION	859.00	407.00	31,627.00	65,595.00	9,059.00	12,985.00
PURCHASING DIVISION	0.00	0.00	8,987.00	9,886.00	4,494.00	7,190.00
SECRETARY'S OFFICE	262.00	0.00	11,919.00	17,762.00	5,291.00	4,652.00
LEGISLATIVE AUDITOR	0.00	0.00	0.00	0.00	0.00	0.00
TREASURER'S OFFICE	662.00	421.00	19,431.00	48,484.00	9,140.00	11,720.00
GENERAL SVCS SUPPORT	0.00	0.00	689.00	477.00	0.00	38.00
GRIEVANCE BOARD	0.00	0.00	3,878.00	2,770.00	24,375.00	554.00
PROTECTIVE SVCS DIV	0.00	0.00	136,851.00	94,796.00	0.00	7,505.00
REVENUE ADMIN	0.00	0.00	0.00	0.00	0.00	0.00
STATE BUDGET OFFICE	96.00	0.00	4,397.00	6,553.00	1,952.00	1,716.00
PERSONNEL	0.00	0.00	1,463.00	0.00	649.00	571.00
Total Allocated	5,062.00	5,172.00	271,054.00	335,260.00	75,708.00	66,093.00
Roll Forward	1,380.00	376.00	7,268.00	(346,561.00)	25,546.00	(3,940.00)
Costs With Roll Forward	6,442.00	5,548.00	278,322.00	(11,301.00)	101,252.00	62,153.00
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	6,442.00	5,548.00	278,322.00	(11,301.00)	101,252.00	62,153.00

STATE OF WEST VIRGINIA
 FYE June 30, 2017
 Allocated Cost By Department

EXHIBIT A

Allocated Costs By Department

	0432 CULTURE/HISTORY	0440-95 HEPC	0505 BARBERS	0507 HITH CARE AUTHORITY	0508 SENIOR SERVICES	0509 HOSPITAL FINANCE AUTH
Central Service Departments						
EQUIPMENT DEPRECIATION	0.00		0.00	0.00	0.00	0.00
PEJA	813.00		80,815.00	42.00	276.00	233.00
PERS	10,851.00		1,078,581.00	566.00	3,680.00	7.00
AUDITOR'S OFFICE	(4,585.00)		(1,318,032.00)	804.00	(552.00)	94.00
ETHICS COMMISSION	8,184.00		48,103.00	2,046.00	6,138.00	42.00
FINANCE DIVISION	8,885.00		999,892.00	808.00	2,287.00	2,046.00
PURCHASING DIVISION	7,190.00		1,797.00	0.00	0.00	45.00
SECRETARY'S OFFICE	3,343.00		332,305.00	175.00	1,134.00	0.00
LEGISLATIVE AUDITOR	0.00		907,342.00	14,077.00	960.00	29.00
TREASURER'S OFFICE	8,447.00		948,752.00	887.00	1,982.00	44.00
GENERAL SVCS SUPPORT	0.00		0.00	0.00	0.00	0.00
GRIEVANCE BOARD	1,662.00		83,095.00	0.00	0.00	0.00
PROTECTIVE SVCS DIV	0.00		0.00	0.00	0.00	0.00
REVENUE ADMIN	0.00		0.00	0.00	0.00	0.00
STATE BUDGET OFFICE	1,233.00		122,589.00	64.00	418.00	11.00
PERSONNEL	411.00		0.00	21.00	140.00	4.00
Total Allocated	46,434.00		3,226,239.00	19,440.00	15,503.00	2,320.00
Roll Forward	(580.00)		867,080.00	16,011.00	281.00	40.00
Costs With Roll Forward	45,854.00		4,093,319.00	35,451.00	15,784.00	2,360.00
Adjustments	0.00		0.00	0.00	0.00	0.00
Proposed Costs	45,854.00		4,093,319.00	35,451.00	15,784.00	2,360.00

STATE OF WEST VIRGINIA
 FYE June 30, 2017

EXHIBIT A

Allocated Cost By Department

Allocated Costs By Department

Central Service Departments	0510 HUMAN RIGHTS COMM	0511 HUMAN SERVICES	0601 MILITARY AFFAIRS & PUB SAF	0603 ADJ GENERAL	0604 ARMORY BOARD	0605 PROB/PAROLE
EQUIPMENT DEPRECC	0.00					
PEIA	184.00	38,655.00	0.00	0.00	0.00	0.00
PERS	2,455.00	516,032.00	169.00	2,623.00	0.00	42.00
AUDITOR'S OFFICE	636.00	483,796.00	2,171.00	35,006.00	0.00	566.00
ETHICS COMMISSION	2,046.00	20,459.00	842.00	(168.00)	(17,617.00)	287.00
FINANCE DIVISION	1,472.00	809,117.00	0.00	17,111.00	0.00	2,046.00
PURCHASING DIVISION	0.00	92,569.00	1,871.00	3,595.00	4,470.00	725.00
SECRETARY'S OFFICE	756.00	158,987.00	19,772.00	10,785.00	0.00	0.00
LEGISLATIVE AUDITOR	0.00	604,657.00	659.00	0.00	0.00	175.00
TREASURER'S OFFICE	1,106.00	757,485.00	1,432.00	0.00	4,410.00	0.00
GENERAL SVCS SUPPORT	0.00	1,303.00	44.00	0.00	0.00	0.00
GRIEVANCE BOARD	3,878.00	327,395.00	0.00	0.00	0.00	554.00
PROTECTIVE SVCS DIV	0.00	356,559.00	3,744.00	0.00	0.00	0.00
REVENUE ADMIN	0.00	0.00	0.00	0.00	0.00	0.00
STATE BUDGET OFFICE	279.00	58,651.00	247.00	3,979.00	0.00	64.00
PERSONNEL	95.00	19,530.00	82.00	0.00	0.00	0.00
Total Allocated	12,903.00	4,247,705.00	96,037.00	89,923.00	(8,757.00)	5,209.00
Roll Forward	1,271.00	1,217,128.00	(14,209.00)	14,704.00	(29,335.00)	972.00
Costs With Roll Forward	14,174.00	5,464,833.00	21,828.00	104,627.00	(38,072.00)	6,181.00
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	14,174.00	5,464,833.00	21,828.00	104,627.00	(38,072.00)	6,181.00

STATE OF WEST VIRGINIA
 FYE June 30, 2017
 Allocated Cost By Department

EXHIBIT A

Allocated Costs By Department

Central Service Departments	0606 EMERG SVCS	0608 CORRECTIONS	0612 STATE POLICE	0613 VET AFFAIRS	0615 REGIONAL JAIL	0618 VET HOME
EQUIPMENT DEPRECC		0.00	0.00	0.00	0.00	0.00
PEIA	318.00	12,185.00	0.00	7,211.00	1,287.00	6,243.00
PERS	4,246.00	162,764.00	96,243.00	17,173.00	83,316.00	318.00
AUDITOR'S OFFICE	(3,748.00)	(95,557.00)	(1,700.00)	0.00	6,803.00	4,246.00
ETHICS COMMISSION	4,092.00	0.00	0.00	0.00	(46,864.00)	(7,905.00)
FINANCE DIVISION	6,880.00	84,736.00	40,198.00	7,956.00	2,046.00	2,046.00
PURCHASING DIVISION	0.00	10,785.00	36,848.00	2,696.00	28,674.00	10,593.00
SECRETARY'S OFFICE	1,308.00	50,147.00	29,652.00	5,291.00	4,494.00	8,088.00
LEGISLATIVE AUDITOR	0.00	0.00	0.00	0.00	25,669.00	1,908.00
TREASURER'S OFFICE	3,320.00	86,246.00	40,526.00	8,048.00	29,218.00	10,384.00
GENERAL SVCS SUPPORT	0.00	416.00	0.00	2.00	0.00	0.00
GRIEVANCE BOARD	0.00	38,778.00	0.00	0.00	22,712.00	0.00
PROTECTIVE SVCS DW	0.00	82,672.00	0.00	358.00	19,388.00	0.00
REVENUE ADMIN	0.00	0.00	0.00	0.00	0.00	0.00
STATE BUDGET OFFICE	482.00	18,500.00	10,939.00	1,952.00	9,470.00	0.00
PERSONNEL	161.00	6,158.00	649.00	3,152.00	482.00	161.00
Total Allocated	17,059.00	457,840.00	259,917.00	76,953.00	184,806.00	29,661.00
Roll Forward	7,091.00	99,593.00	8,064.00	14,127.00	(8,359.00)	13,430.00
Costs With Roll Forward	24,150.00	557,433.00	267,981.00	91,080.00	156,447.00	43,091.00
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	24,150.00	551,433.00	267,981.00	91,080.00	156,447.00	43,091.00

STATE OF WEST VIRGINIA
 FYE June 30, 2013
 Allocated Cost By Department

EXHIBIT A

Allocated Costs By Department

Central Service Departments	0619 FIRE COMIM	0620 CRIM JUST	0621 JUV SERVICES	0704 TAX/REVENUE	0704 INSURANCE COMIM	0708 ABC ADMIN
EQUIPMENT DEPREC	0.00	0.00	0.00	0.00	0.00	0.00
PEIA	297.00	233.00	5,076.00	4,602.00	2,170.00	551.00
PEBS	3,963.00	3,114.00	67,748.00	61,426.00	28,967.00	7,360.00
AUDITOR'S OFFICE	(428.00)	3,081.00	1,650.00	566,120.00	121,847.00	2,957.00
ETHICS COMMISSION	2,046.00	0.00	0.00	6,138.00	30,230.00	2,046.00
FINANCE DIVISION	2,651.00	4,725.00	28,767.00	606,662.00	141,247.00	5,590.00
PURCHASING DIVISION	0.00	899.00	16,177.00	16,177.00	7,190.00	1,797.00
SECRETARY'S OFFICE	1,220.00	960.00	20,873.00	18,925.00	8,924.00	2,267.00
LEGISLATIVE AUDITOR	0.00	0.00	0.00	0.00	0.00	0.00
TREASURER'S OFFICE	2,532.00	4,341.00	29,328.00	617,891.00	141,789.00	5,549.00
GENERAL SVCS SUPPORT	0.00	0.00	0.00	749.00	369.00	0.00
GRIEVANCE BOARD	0.00	0.00	18,281.00	19,888.00	3,878.00	554.00
PROTECTIVE SVCS DIV	0.00	0.00	0.00	148,816.00	73,301.00	0.00
REVENUE ADMIN	0.00	0.00	0.00	926,544.00	0.00	0.00
STATE BUDGET OFFICE	450.00	354.00	7,700.00	6,981.00	3,292.00	896.00
PERSONNEL	150.00	117.00	2,564.00	2,167.00	1,096.00	278.00
Total Allocated	12,881.00	17,824.00	198,164.00	3,002,585.00	544,234.00	29,785.00
Roll Forward	513.00	4,897.00	33,669.00	572,276.00	(64,927.00)	(261,935.00)
Costs With Roll Forward	13,394.00	22,721.00	231,833.00	3,574,862.00	479,367.00	(33,150.00)
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	13,394.00	22,721.00	231,833.00	3,574,862.00	479,367.00	(33,150.00)

STATE OF WEST VIRGINIA
 FYE June 30, 2012

EXHIBIT A

Allocated Costs By Department

Central Service Departments	080X TRANSPORTATION	090X BRDS/COMMISSIONS	0932 REHAB SVCS	1400 AGRICULTURE	1500 ATTY GEN'L	1600 SECY/STATE
EQUIPMENT DEPREC	0.00	0.00	0.00	0.00	0.00	0.00
PEIA	40,835.00	2,580.00	3,924.00	2,291.00	1,258.00	346.00
PERs	544,999.00	34,440.00	52,367.00	30,371.00	15,795.00	4,624.00
AUDITOR'S OFFICE	(2,786,801.00)	(1,970.00)	76,531.00	(7,112.00)	6,494.00	717.00
ETHICS COMMISSION	10,230.00	77,746.00	2,046.00	0.00	0.00	0.00
FINANCE DIVISION	301,278.00	22,712.00	95,076.00	21,591.00	7,506.00	3,210.00
PUYRCHASING DIVISION	375,667.00	5,393.00	8,987.00	15,278.00	0.00	0.00
SECRETARY'S OFFICE	167,912.00	10,611.00	16,134.00	9,418.00	5,175.00	1,425.00
LEGISLATIVE AUDITOR	51,247.00	0.00	0.00	153,398.00	0.00	0.00
TREASURER'S OFFICE	309,652.00	21,602.00	95,237.00	21,448.00	7,513.00	2,996.00
GENERAL SVCS SUPPORT	1,601.00	6.00	123.00	0.00	0.00	0.00
GRIEVANCE BOARD	91,958.00	1,108.00	15,065.00	0.00	0.00	0.00
PROTECTIVE SVCS DIV	318,050.00	1,142.00	24,406.00	0.00	0.00	0.00
REVENUE ADMIN	0.00	0.00	0.00	0.00	0.00	0.00
STATE BUDGET OFFICE	61,943.00	3,914.00	5,952.00	3,475.00	1,509.00	525.00
PERSONNEL	19,325.00	0.00	1,581.00	0.00	0.00	0.00
Total Allocated	(492,104.00)	179,284.00	398,829.00	252,404.00	48,580.00	13,843.00
Roll Forward	(832,400.00)	(54,502.00)	84,985.00	142,371.00	3,204.00	(4,999.00)
Costs With Roll Forward	(1,324,504.00)	124,782.00	483,812.00	394,775.00	49,854.00	8,844.00
Adjustments	0.00	0.00	0.00	0.00	0.00	0.00
Proposed Costs	(1,324,504.00)	124,782.00	483,812.00	394,775.00	49,854.00	8,844.00

STATE OF WEST VIRGINIA
 FYE June 30, 2017
 Allocated Cost By Department

EXHIBIT A

Allocated Costs By Department

	1601 ELECTIONS	2100 SENATE	2200 DELEGATES	2300 LEGIS-JOINT EXPENSES	2400 SUPREME COURT	OTHER
Central Service Departments						
EQUIPMENT DEPREC	0.00	0.00	0.00	0.00	0.00	0.00
PEIA	0.00	318.00	0.00	339.00	870.00	270,013.00
PERS	0.00	0.00	4,246.00	4,530.00	11,605.00	3,603,625.00
AUDITOR'S OFFICE	8.00	0.00	3,278.00	5,372.00	3,355.00	337.00
ETHICS COMMISSION	2,046.00	0.00	0.00	0.00	33,957.00	0.00
FINANCE DIVISION	8.00	0.00	3,634.00	5,823.00	7,522.00	339,623.00
PURCHASING DIVISION	0.00	899.00	899.00	1,797.00	0.00	1,751.00
SECRETARY'S OFFICE	0.00	0.00	1,308.00	1,395.00	0.00	70,101.00
LEGISLATIVE AUDITOR	0.00	0.00	0.00	0.00	0.00	0.00
TREASURER'S OFFICE	8.00	0.00	3,541.00	5,776.00	7,178.00	262,851.00
GENERAL SVCS SUPPORT	0.00	0.00	0.00	0.00	0.00	351.00
GRIEVANCE BOARD	0.00	0.00	0.00	0.00	0.00	0.00
PROTECTIVE SVCS DIV	0.00	0.00	0.00	0.00	0.00	275,875.00
REVENUE ADMIN	0.00	0.00	0.00	0.00	0.00	0.00
STATE BUDGET OFFICE	0.00	0.00	482.00	515.00	1,319.00	0.00
PERSONNEL	0.00	0.00	0.00	0.00	0.00	409,585.00
Total Allocated	2,070.00	17,706.00	17,706.00	25,547.00	35,425.00	25.00
Roll Forward	31.00	(29,382.00)	2,899.00	936.00	152,035.00	5,234,144.00
Costs With Roll Forward	2,101.00	(11,676.00)	28,446.00	36,363.00	38,288.00	256,649.00
Adjustments	0.00	0.00	0.00	0.00	190,323.00	5,490,793.00
Proposed Costs	2,101.00	(11,676.00)	28,446.00	36,363.00	190,323.00	5,490,793.00

STATE OF WEST VIRGINIA
 FYE June 30, 2017
 Allocated Cost By Department

EXHIBIT A

Allocated Costs By Department

Central Service Departments	Sub Total	Direct Billed	Unallocated	Total
EQUIPMENT DEPREC		0.00	0.00	0.00
PEIA	515,759.00			515,759.00
PERS	6,883,440.00			6,883,440.00
AUDITOR'S OFFICE	(2,317,139.00)			3,551,503.00
ETHICS COMMISSION	636,289.00		6,468,642.00	636,289.00
FINANCE DIVISION	3,730,720.00			3,730,720.00
PURCHASING DIVISION	990,394.00			990,394.00
SECRETARY'S OFFICE	1,010,495.00			1,010,495.00
LEGISLATIVE AUDITOR	2,376,101.00			2,376,101.00
TREASURER'S OFFICE	3,660,199.00			3,660,199.00
GENERAL SVCS SUPPORT	8,341.00			8,341.00
GRIEVANCE BOARD	973,874.00			973,874.00
PROTECTIVE SVCS DIV	1,657,313.00			1,657,313.00
REVENUE ADMIN	926,544.00			926,544.00
STATE BUDGET OFFICE	782,359.00			782,359.00
PERSONNEL	70,229.00			70,229.00
Total Allocated	21,304,918.00		6,468,642.00	27,773,560.00
Roll Forward	1,264,644.00		0.00	1,264,644.00
Costs With Roll Forward	22,569,562.00		6,468,642.00	29,038,204.00
Adjustments	0.00		0.00	0.00
Proposed Costs	22,569,562.00		6,468,642.00	29,038,204.00