

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: January 9, 2019
FILING REF: The preceding
Agreement was dated
August 18, 2017

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 year ending June 30, 2016 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: January 9, 2019

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 Uniform Guidance 2 CFR 200. (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 Uniform Guidance 2 CFR 200, 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 Uniform Guidance 2 CFR 200 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/AGENCY)

(SIGNATURE)

David Mullins

(NAME)

Acting Finance Director

(TITLE)

1-15-19

DATE)

BY THE COGNIZANT AGENCY ON
BEHALF OF THE FEDERAL GOVERNMENT
DEPARTMENT OF HEALTH AND HUMAN SERVICES
(AGENCY)

Darryl W. Mayes -S

Digitally signed by Darryl W. Mayes -S
DN: cn=US, o=U.S. Government, ou=HHS, ou=PSC,
ou=People, o.9.2342.19200300.100.1.1=2000131669,
cn=Darryl W. Mayes -S
Date: 2019.01.11 09:36:23 -05'00'

(SIGNATURE)

Arif Karim
for *Arif Karim*

(NAME)

Director, Cost Allocation Services

(TITLE)

January 9, 2019

(DATE) 6432

Pamela Page

HHS REPRESENTATIVE

(214) 767-6505

Telephone

State of West Virginia Allocated Cost 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 BDS	0210 INFO SERVICES	0211 BUILDING COMMISSION	0217 UNIFORM STATE LAWS
EQUIPMENT DEPREC	0	0	0	0	0	0	0	0	0
PEIA	287	61	61	0	108	0	1,421	631	0
PERS	5,451	1,152	1,152	0	2,096	0	26,836	11,949	0
AUDITOR'S OFFICE	(3,134)	58	402	31	(7,930)	54,359	(5,976)	(30,687)	3
ETHICS COMMISSION	17,635	0	0	2,518	2,518	2,518	0	2,518	2,518
FINANCE DIVISION	1,410	161	79	6	483	11,193	5,439	1,166	1
PURCHASING DIVISION	3,884	0	0	0	0	0	0	0	0
SECRETARY'S OFFICE	0	15,194	15,194	0	27,624	0	353,682	157,480	0
LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	3,593	64	448	34	913	63,629	2,511	3,824	3
GENERAL SVCS SUPPORT	0	0	4	0	0	0	54	0	0
GRIEVANCE BOARD	0	0	0	0	0	0	3,563	0	0
PROTECTIVE SVCS DIV	0	0	2,743	0	0	0	35,522	0	0
REVENUE ADMIN	0	0	0	0	0	0	0	0	0
STATE BUDGET OFFICE	520	110	110	0	200	0	2,560	1,140	0
PERSONNEL	229	47	47	0	88	0	1,138	503	0
ERP OVERHEAD	8	0	0	0	2	177	6	9	0
Allocated Costs for Fiscal 2014	29,883	16,847	20,240	2,589	26,102	131,876	426,756	148,533	2,525
Roll Forwards	(2,335)	14,180	14,720	305	27,407	(104,097)	388,403	149,496	308
Fixed Costs	27,548	31,027	34,960	2,894	53,509	27,779	815,159	298,029	2,833

State of West Virginia Allocated Cost by Department

Central Service Departments	0228 PROSECUTING		0233 REAL		0303 BANKING	0311 ENVIRONMENT	0304 TOURISM	0305 FORESTRY	0306 GEOLOGICAL SURVEY
	0221 PUBLIC DEFENDER	ATTY INST	0230 CHIP	ESTATE DIVISION					
EQUIPMENT DEPREC	0	0	0	0	0	0	0	0	0
PEIA	71	32	50	50	149	210	287	594	231
PERS	1,361	629	943	943	2,831	3,982	5,451	11,216	4,401
AUDITOR'S OFFICE	10,799	96	32,173	(202)	(2,304)	853	(1,910)	(1,920)	(551)
ETHICS COMMISSION	0	0	2,518	0	0	7,558	5,039	0	0
FINANCE DIVISION	2,604	340	7,244	29	785	258	997	1,549	629
PURCHASING DIVISION	0	0	1,944	0	0	0	971	2,914	0
SECRETARY'S OFFICE	17,958	8,283	12,430	12,430	0	0	0	0	0
LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	13,193	469	37,336	169	2,994	1,466	3,294	7,352	2,118
GENERAL SVCS SUPPORT	0	0	0	0	0	0	0	21	0
GRIEVANCE BOARD	0	0	0	0	0	0	0	3,563	1,424
PROTECTIVE SVCS DIV	0	0	0	0	0	0	0	13,635	0
REVENUE ADMIN	0	0	0	0	0	0	0	0	0
STATE BUDGET OFFICE	129	60	90	90	270	380	520	1,070	421
PERSONNEL	0	24	39	39	119	167	229	474	185
ERP OVERHEAD	36	0	103	0	8	3	8	19	6
Allocated Costs for Fiscal 2014	46,151	9,933	94,870	13,548	4,852	14,877	14,886	40,487	8,864
Roll Forwards	12,890	7,248	(14,007)	8,491	(2,266)	(273)	(2,743)	(8,407)	(995)
Fixed Costs	59,041	17,181	80,863	22,039	2,586	14,604	12,143	32,080	7,869

State of West Virginia Allocated Cost by Department

	0307 DEVELOPMENT	0310 NATURAL	0313 ENVIRON	0314 MINER'S	0315 OIL/GAS	0316 WATER DEV	0319/20 COAL	0327/330
Central Service Departments	OFC	LABOR	RESOURCES	PROTECT	HEALTH	CONSERVATION	MINERS HEALTH	WORKFORCE
EQUIPMENT DEPREC	0	0	0	0	0	0	0	0
PEIA	467	543	4,112	4,683	803	5	66	2,260
PERS	8,804	10,271	77,676	88,478	15,198	104	1,256	42,771
AUDITOR'S OFFICE	937	1,749	(78,918)	(6,889)	(1,906)	93	155	3,596
ETHICS COMMISSION	2,518	2,518	5,039	10,076	2,518	2,518	2,518	5,039
FINANCE DIVISION	2,119	1,219	14,346	12,923	1,355	21	396	10,891
PURCHASING DIVISION	971	971	70,938	96,208	971	0	0	4,856
SECRETARY'S OFFICE	0	0	0	0	0	0	0	0
LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	6,289	5,164	77,132	39,405	5,782	119	789	18,688
GENERAL SVCS SUPPORT	86	38	88	402	0	0	0	236
GRIEVANCE BOARD	0	7,837	7,837	41,344	2,136	0	0	2,851
PROTECTIVE SVCS DIV	56,810	24,824	57,405	263,410	0	0	0	154,635
REVENUE ADMIN	0	0	0	0	0	0	0	0
STATE BUDGET OFFICE	839	980	7,411	8,441	1,450	10	120	4,080
PERSONNEL	371	434	3,299	3,760	640	4	50	1,733
ERP OVERHEAD	16	13	215	109	15	0	2	52
Allocated Costs for Fiscal 2014	80,227	56,561	246,580	562,350	28,962	2,874	5,352	251,688
Roll Forwards	(103,623)	1,109	(43,973)	(161,767)	(4,853)	232	194	(7,048)
Fixed Costs	(23,396)	57,670	202,607	400,583	24,109	3,106	5,546	244,640

State of West Virginia Allocated Cost by Department

Central Service Departments	0432								
	0402 EDUCATION	0403 SCHOOL F/T DEAF & BLIND	0431/9 EDUCATION & THE ARTS	CULTURE/HISTORY	0440-95 HEPC	0505 BARBERS	0507 HLTH CARE AUTHORITY	0508 SENIOR SERVICES	0509 HOSPITAL FINANCE AUTH
EQUIPMENT DEPREC	0	0	0	0	0	0	0	0	0
PEIA	2,986	986	820	608	64,804	50	248	174	5
PERS	56,398	18,658	15,513	11,529	1,224,016	943	4,717	3,354	104
AUDITOR'S OFFICE	11,771	(973)	(1,797)	(5,225)	(1,538,880)	541	(2,057)	517	36
ETHICS COMMISSION	5,039	0	7,558	10,076	60,460	2,518	7,558	2,518	2,518
FINANCE DIVISION	18,383	1,662	2,385	1,689	177,748	106	658	1,082	7
PURCHASING DIVISION	13,602	1,944	7,769	6,798	1,944	0	971	971	0
SECRETARY'S OFFICE	0	0	0	0	0	0	0	0	0
LEGISLATIVE AUDITOR	32,302	0	0	0	512,130	0	158,663	0	0
TREASURER'S OFFICE	40,609	7,988	12,101	7,237	921,022	602	2,278	3,192	40
GENERAL SVCS SUPPORT	163	0	13	0	0	0	0	0	0
GRIEVANCE BOARD	4,989	0	0	0	71,280	0	0	2,851	0
PROTECTIVE SVCS DIV	107,114	0	8,479	0	0	0	0	0	0
REVENUE ADMIN	0	0	0	0	0	0	0	0	0
STATE BUDGET OFFICE	5,381	1,779	1,479	1,101	116,790	90	450	320	10
PERSONNEL	2,392	791	193	486	52,260	39	198	140	0
ERP OVERHEAD	112	23	33	19	2,687	2	6	8	0
Allocated Costs for Fiscal 2014	301,241	32,858	54,546	34,318	1,666,261	4,891	173,690	15,127	2,720
Roll Forwards	1,426	(13,876)	(2,352)	(4,763)	(1,305,451)	(1,339)	156,312	4,124	269
Fixed Costs	302,667	18,982	52,194	29,555	360,810	3,552	330,002	19,251	2,989

State of West Virginia Allocated Cost 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	0606 EMERG SVCS	0608 CORRECTIONS	0612 STATE POLICE
EQUIPMENT DEPREC	0	0	0	0	0	0	0	0	0
PEIA	137	30,211	142	2,122	0	38	214	10,202	5,753
PERS	2,621	570,600	2,725	40,150	0	734	4,087	192,784	108,707
AUDITOR'S OFFICE	612	306,922	131	(6,236)	(29,784)	83	(5,181)	(108,553)	(25,189)
ETHICS COMMISSION	2,518	25,192	0	0	0	2,518	5,039	0	0
FINANCE DIVISION	488	155,725	556	3,414	1,030	132	2,620	14,164	7,681
PURCHASING DIVISION	0	93,289	25,264	11,662	0	0	5,828	32,069	42,758
SECRETARY'S OFFICE	0	0	0	0	0	0	0	0	0
LEGISLATIVE AUDITOR	0	44,217	0	0	0	0	0	0	58,290
TREASURER'S OFFICE	1,315	633,728	1,393	16,455	4,394	749	2,789	75,351	39,961
GENERAL SVCS SUPPORT	0	628	15	0	0	0	0	142	0
GRIEVANCE BOARD	0	267,315	0	712	0	0	1,424	43,479	1,424
PROTECTIVE SVCS DIV	0	405,228	9,878	0	0	0	0	93,411	0
REVENUE ADMIN	0	0	0	0	0	0	0	0	0
STATE BUDGET OFFICE	249	54,442	260	3,829	0	70	390	18,393	10,370
PERSONNEL	111	24,263	115	1,704	0	28	171	8,192	4,619
ERP OVERHEAD	2	1,784	2	45	11	2	7	210	111
Allocated Costs for Fiscal 2014	8,053	2,613,544	40,481	73,857	(24,349)	4,354	17,388	379,844	254,485
Roll Forwards	(215)	(551,900)	11,530	(17,258)	(10,389)	(408)	(2,595)	(61,906)	12,325
Fixed Costs	7,838	2,061,644	52,011	56,599	(34,738)	3,946	14,793	317,938	266,810

State of West Virginia Allocated Cost by Department

Central Service Departments	0615 REGIONAL					0621 JUV	07XX	0704 INSURANCE	0708 ABC ADMIN
	0613 VET AFFAIRS	JAIL	0618 VET HOME	0619 FIRE COMM	0620 CRIM JUST	SERVICES	TAX/REVENUE	COMM	
EQUIPMENT DEPREC	0	0	0	0	0	0	0	0	0
PEIA	1,252	5,389	0	254	174	2,836	3,441	1,619	408
PERS	23,688	101,790	0	4,821	3,354	53,568	64,994	30,612	7,757
AUDITOR'S OFFICE	7,986	(14,449)	(18,551)	(171)	2,051	(8,521)	543,168	105,053	1,436
ETHICS COMMISSION	2,518	2,518	2,518	2,518	0	0	7,558	12,595	2,518
FINANCE DIVISION	2,120	5,533	915	724	907	4,190	116,963	26,223	1,158
PURCHASING DIVISION	9,719	0	5,828	0	0	11,662	15,548	12,632	1,944
SECRETARY'S OFFICE	0	0	0	0	0	0	0	0	0
LEGISLATIVE AUDITOR	0	0	0	0	0	246,629	326,780	0	0
TREASURER'S OFFICE	10,585	29,836	3,132	2,660	3,112	22,364	632,311	134,874	5,120
GENERAL SVCS SUPPORT	0	0	0	0	0	0	264	126	0
GRIEVANCE BOARD	12,118	28,511	0	1,424	2,851	55,598	9,980	712	2,851
PROTECTIVE SVCS DIV	404	0	0	0	0	0	173,016	82,824	0
REVENUE ADMIN	0	0	0	0	0	0	826,303	0	0
STATE BUDGET OFFICE	2,259	9,710	0	460	320	5,110	6,202	2,920	739
PERSONNEL	1,005	4,325	0	202	140	2,272	2,557	1,298	326
ERP OVERHEAD	29	83	8	7	8	61	1,781	375	13
Allocated Costs for Fiscal 2014	73,683	173,246	(6,150)	12,899	12,917	395,769	2,730,866	411,863	24,270
Roll Forwards	(32,807)	(12,483)	(5,480)	(1,559)	(2,525)	42,349	(33,350)	(79,918)	(3,147)
Fixed Costs	40,876	160,763	(11,630)	11,340	10,392	438,118	2,697,516	331,945	21,123

State of West Virginia Allocated Cost by Department

Central Service Departments	09XX		1400						
	08XX TRANSPORTATION	BRDS/COMMISSIO NS	0932 REHAB SVCS	AGRICULTURE	1500 ATTY GEN'L	1600 SECY/STATE	1601 ELECTIONS	2100 SENATE	2200 DELEGATES
EQUIPMENT DEPREC	0	0	0	0	0	0	0	0	0
PEIA	31,766	1,995	3,096	1,714	1,002	271	0	265	265
PERS	599,951	37,740	58,494	32,394	18,973	5,137	0	5,031	5,031
AUDITOR'S OFFICE	(2,328,884)	(5,093)	54,395	(10,684)	6,073	645	0	3,018	5,116
ETHICS COMMISSION	12,595	95,727	2,518	2,518	0	0	2,518	0	0
FINANCE DIVISION	57,073	5,980	15,849	4,312	1,496	641	0	869	1,291
PURCHASING DIVISION	358,675	9,719	6,798	21,378	9,719	2,914	0	971	0
SECRETARY'S OFFICE	0	0	0	0	0	0	0	0	0
LEGISLATIVE AUDITOR	89,596	0	0	404,807	135,886	0	0	0	48,459
TREASURER'S OFFICE	302,925	21,146	78,577	21,263	7,048	2,182	0	3,479	5,880
GENERAL SVCS SUPPORT	548	1	42	0	0	0	0	0	0
GRIEVANCE BOARD	127,596	1,424	6,413	0	0	0	0	0	0
PROTECTIVE SVCS DIV	359,378	1,289	27,575	0	0	0	0	0	0
REVENUE ADMIN	0	0	0	0	0	0	0	0	0
STATE BUDGET OFFICE	57,242	3,599	5,582	3,089	1,810	490	0	480	480
PERSONNEL	23,714	1,163	2,483	1,375	806	214	0	210	210
ERP OVERHEAD	852	57	218	59	18	6	0	8	15
Allocated Costs for Fiscal 2014	(306,973)	174,747	262,040	482,225	182,831	12,500	2,518	14,331	66,747
Roll Forwards	1,147,554	(35,272)	(99,920)	133,260	134,712	(494)	301	(1,937)	44,294
Fixed Costs	840,581	139,475	162,120	615,485	317,543	12,006	2,819	12,394	111,041

State of West Virginia Allocated Cost by Department

Central Service Departments	2300 LEGIS-JOINT EXPENSES	2400 SUPREME COURT	OTHER	Total Allocated	Direct Billed	Unallocated	Cost Adjustments	Disallowed	Total Expenditures
EQUIPMENT DEPREC	0	0	0	0	0	0	(28,670)		
PEIA	631	7,563	208,919	409,542	0	0	0		
PERS	11,949	142,886	3,944,068	7,734,829	0	0	0	167,036	
AUDITOR'S OFFICE	1,430	31,453	229	(3,064,647)	6,189,124	0	0	938,202	
ETHICS COMMISSION	0	0	418,231	783,485	0	0	0	4,170	
FINANCE DIVISION	1,761	11,561	1,972	728,803	0	0	2,607,982	4,284	
PURCHASING DIVISION	0	0	36,925	933,929	0	0	0	5,121	
SECRETARY'S OFFICE	0	0	0	620,275	0	0	0	14,783,198	
LEGISLATIVE AUDITOR	0	0	216,827	2,274,586	0	0	0		
TREASURER'S OFFICE	7,086	63,348	255	3,425,689	0	0	0	55,489	
GENERAL SVCS SUPPORT	0	0	0	2,871	0	0	0		
GRIEVANCE BOARD	0	0	482,654	1,196,161	0	0	0	9,005	
PROTECTIVE SVCS DIV	0	0	0	1,877,580	0	0	0	50,851	
REVENUE ADMIN	0	0	0	826,303	0	0	0	2,284,707	
STATE BUDGET OFFICE	1,140	13,631	376,380	738,047	0	0	0	13,804,386	
PERSONNEL	503	6,072	0	158,196	0	0	0		
ERP OVERHEAD	19	175	0	9,664	0	0	0		
Allocated Costs for Fiscal 2014	24,519	276,689	5,686,460	18,655,313	6,189,124	0	2,579,312	32,106,449	59,530,198
Roll Forwards	(8,220)	135,172	494,555	197,319					
Fixed Costs	16,299	411,861	6,181,015	18,852,632					