

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: February 12, 2019
FILING REF: The preceding
Agreement was dated
January 9, 2019

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, 2017 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

DEPT/AGENCY: State of West
Virginia DATE: February 12, 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)

(NAME)

(TITLE)

DATE)

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

Darryl W. Mayes

Digitally signed by Darryl W. Mayes-S
DN: c=US, o=U.S. Government, ou=HHS,
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Date: 2019.02.15 12:52:40 -05'00'

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(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

February 12, 2019

(DATE) 6432

Pamela Page

HHS REPRESENTATIVE

(214) 767-6505

Telephone

**State of West Virginia
FY 2017 Fixed Cost by Department**

Central Service Departments EQUIPMENT DEPREC	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	0221 PUBLIC DEFENDER
PE/A	0	0	0	0	0	0	0	0	0	0
PERS	199	33	39	92	92	0	824	396	0	97
AUDITOR'S OFFICE	7,798	1,521	1,933	3,408	3,408	0	35,216	16,290	0	3,317
ETHICS COMMISSION	5,524	(107)	(371)	8,949	8,949	(67,930)	4,707	25,934	0	(12,708)
FINANCE DIVISION	16,065	0	0	2,294	2,294	2,294	0	2,294	(4)	0
PURCHASING DIVISION	848	134	204	134	134	171,000	(2,213)	2,395	2,294	0
SECRETARY'S OFFICE	3,392	0	133,662	0	0	0	23,710	0	1	25,288
LEGISLATIVE AUDITOR	(1,251)	23,065	29,353	46,241	46,241	0	526,566	237,158	0	2,156
TREASURER'S OFFICE	4,504	0	(26,864)	0	0	0	0	0	0	42,091
GENERAL SVCS SUPPORT	0	1,271	1,975	70	1,652	678,365	14,816	10,486	0	99,743
GRIEVANCE BOARD	0	0	218	0	0	0	2,884	0	3	0
PROTECTIVE SVCS DIV	0	0	(528)	0	2,796	0	(528)	0	0	0
REVENUE ADMIN	0	0	2,529	0	0	0	70,108	0	0	0
STATE BUDGET OFFICE	0	0	0	0	0	0	0	0	0	0
PERSONNEL	776	151	192	340	0	0	3,505	1,622	0	332
ERP OVERHEAD	371	77	95	156	156	0	1,765	794	0	(19)
	26	4	7	9	9	2,396	55	44	0	381
Total Fixed for Fiscal 2017	38,252	26,149	142,444	2,359	66,071	786,125	681,415	287,413	2,294	160,558

**State of West Virginia
FY 2017 Fixed Cost by Department**

Central Service Departments	0228 PROSECUTING ATTY INST	0230 CHIP	0233 REAL ESTATE DIVISION	0303 BANKING	0311 ENVIRONMENT	0304 TOURISM	0305 FORESTRY	0306 GEOLOGICAL SURVEY	0307 DEVELOPMENT OFC	0308 LABOR
EQUIPMENT DEPREC	0	0	0	0	0	0	0	0	0	0
PEIA	(3)	38	26	64	120	125	307	85	148	202
PERS	369	1,474	1,240	3,275	5,028	6,648	14,124	4,985	9,487	11,269
AUDITOR'S OFFICE	(214)	(34,746)	444	2,221	(905)	3,658	347	931	364	(1,912)
ETHICS COMMISSION	0	2,294	0	0	6,886	4,590	0	0	2,294	2,294
FINANCE DIVISION	261	13,230	199	705	1,610	644	2,445	324	2,165	1,762
PURCHASING DIVISION	0	1,240	0	0	0	4,308	4,308	0	2,476	4,308
SECRETARY'S OFFICE	8,334	20,993	18,869	(704)	(660)	(1,512)	(2,790)	(1,199)	(2,477)	(2,886)
LEGISLATIVE AUDITOR	0	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	2,177	35,364	734	2,410	5,923	2,566	6,970	1,361	10,122	5,550
GENERAL SVCS SUPPORT	0	0	0	0	0	0	1,087	0	4,525	1,974
GRIEVANCE BOARD	4,190	0	(1,066)	0	0	1,396	340	0	0	(1,430)
PROTECTIVE SVCS DIV	0	0	0	0	0	0	12,568	0	0	0
REVENUE ADMIN	0	0	0	0	0	0	0	0	0	0
STATE BUDGET OFFICE	37	148	122	323	500	658	1,403	491	52,386	22,867
PERSONNEL	22	72	66	169	245	347	721	272	525	1,115
ERP OVERHEAD	9	249	3	17	22	20	47	11	53	608
Total Fixed for Fiscal 2017	15,182	40,356	20,647	8,480	18,569	23,448	41,877	7,261	82,982	45,998

**State of West Virginia
FY 2017 Fixed Cost by Department**

Central Service Departments EQUIPMENT DEPREC	0310 NATURAL RESOURCES	0313 ENVIRON PROTECT	0314 MINER'S HEALTH	0315 OIL/GAS CONSERVATION	0316 WATER DEV AUTHORITY	0319/20 COAL MINERS HEALTH	0327/830 WORKFORCE	0402 EDUCATION	0403 SCHOOL F/T DEAF & BLIND	0431/9 EDUCATION & THE ARTS
PE/A	0	0	0	0	0	0	0	0	0	0
PERS	1,928	2,534	366	4	37	0	1,044	1,373	430	426
AUDITOR'S OFFICE	92,758	112,072	18,097	138	1,659	0	50,504	67,780	21,097	19,848
ETHICS COMMISSION	85,585	2,762	921	(53)	(337)	125	(5,649)	(15,814)	83	2,912
FINANCE DIVISION	4,590	9,177	2,294	2,294	2,294	4,590	4,590	4,590	0	6,886
PURCHASING DIVISION	75,609	19,571	116	69	(169)	183	70,173	11,946	(71)	4,078
SECRETARY'S OFFICE	125,283	294,781	1,240	0	0	0	11,428	12,397	4,689	1,884
LEGISLATIVE AUDITOR	(19,502)	(21,406)	(3,885)	(26)	(313)	0	(10,638)	(14,627)	(4,537)	(4,041)
TREASURER'S OFFICE	0	(2,155)	0	0	0	0	0	57,308	0	0
GENERAL SVCS SUPPORT	273,493	87,552	(1,492)	219	116	423	324,928	80,845	(4,121)	10,918
GRIEVANCE BOARD	4,572	20,993	0	0	0	0	12,318	8,513	0	675
PROTECTIVE SVCS DIV	15,680	9,067	3,134	0	0	0	18,849	2,919	1,211	0
REVENUE ADMIN	52,937	242,875	0	0	0	0	142,574	86,391	0	7,817
STATE BUDGET OFFICE	0	0	0	0	0	0	0	0	0	0
PERSONNEL	9,206	11,142	1,796	12	165	0	5,012	6,724	2,091	1,971
ERP OVERHEAD	4,861	5,704	950	7	82	0	2,505	3,576	1,104	114
	1,152	422	16	0	3	3	1,090	408	16	76
Total Fixed for Fiscal 2017	728,132	795,091	23,553	2,662	3,537	5,324	629,728	314,329	21,992	53,564

**State of West Virginia
FY 2017 Fixed Cost by Department**

0432	CULTURE/HISTOR	0440-95 HEPC	0505 BARBERS	0507 HLTH CARE AUTHORITY	0508 SENIOR SERVICES	0509 HOSPITAL FINANCE AUTH	0510 HUMAN RIGHTS COMM	0511 HUMAN SERVICES	0601 MILITARY AFFAIRS & PUB SAF	0603 ADJ GENERAL
0	0	0	0	0	0	0	0	0	0	0
224	36,388	0	32	118	115	4	72	16,077	0	0
12,562	1,603,150	1,196	1,196	5,682	4,750	136	3,318	732,105	82	1,212
5,502	1,571,372	(593)	(593)	660	48	(31)	(527)	(312,432)	3,550	55,717
9,177	55,066	2,294	2,294	6,866	2,294	2,294	2,294	22,950	(296)	2,921
2,065	66,309	168	168	(57)	1,160	58	162	155,666	0	0
21,615	2,476	0	0	7,706	0	0	0	230,457	382	5,831
(2,872)	(305,495)	(183)	(183)	(1,095)	(808)	(26)	(626)	(145,043)	(15,842)	108,766
0	88,358	0	0	281,492	0	0	0	(108,464)	(626)	(11,165)
6,159	(242,850)	308	308	(340)	6,220	230	1,290	500,261	0	0
0	0	0	0	0	0	0	0	32,346	2,417	14,716
1,396	80,876	0	0	0	1,386	0	0	94,445	786	0
0	0	0	0	0	0	0	0	389,712	0	0
0	0	0	0	0	0	0	0	0	9,980	0
1,244	159,451	119	119	554	471	12	330	72,761	0	0
678	82,074	57	57	283	234	(1)	167	37,731	352	5,537
45	2,683	3	3	7	26	0	9	3,910	173	2,875
57,695	3,199,668	3,399	3,399	301,796	15,906	2,676	6,489	1,724,682	11	117
									969	186,507

Total Fixed for Fiscal 2017

**State of West Virginia
FY 2017 Fixed Cost by Department**

Central Service Departments EQUIPMENT DEPREC	0604 ARMORY BOARD	0605 PROB/PAROLE	0608 CORRECTIONS	0612 STATE POLICE	0613 VET AFFAIRS	0615 REGIONAL JAIL	0618 VET HOME	0619 FIRE COMM	0620 CRIM JUST
PE/A	0	0	0	0	0	0	0	0	0
PERS	0	22	4,900	3,489	682	3,237	(274)	72	80
AUDITORS OFFICE	0	988	227,134	147,777	29,116	134,666	(4,037)	4,987	4,108
ETHICS COMMISSION	20,695	(232)	131,235	10,038	(6,816)	49,820	16,345	585	(2,204)
FINANCE DIVISION	0	2,294	0	0	2,294	2,294	2,294	2,294	0
PURCHASING DIVISION	1,438	275	4,293	5,763	990	1,223	(720)	(38)	4,567
SECRETARY'S OFFICE	0	0	30,461	45,770	9,913	0	7,110	0	6,464
LEGISLATIVE AUDITOR	0	(183)	(45,888)	(25,699)	(5,267)	(23,752)	(1,147)	(1,330)	(860)
TREASURER'S OFFICE	0	0	0	100,101	0	0	0	0	0
GENERAL SVCS SUPPORT	4,575	683	(23,646)	2,085	(1,222)	(11,567)	(6,455)	(571)	19,055
GRIEVANCE BOARD	0	0	7,442	0	33	0	0	0	0
PROTECTIVE SVCS DIV	0	0	29,571	340	(24,667)	11,816	0	(2,641)	5,060
REVENUE ADMIN	0	0	86,126	0	372	0	0	0	0
STATE BUDGET OFFICE	0	0	0	0	0	0	0	0	0
PERSONNEL	0	95	22,560	14,713	2,898	13,412	(422)	493	406
ERP OVERHEAD	0	45	11,758	7,411	1,456	6,702	(60)	279	215
	29	4	191	150	32	67	9	9	70
Total Fixed for Fiscal 2017	26,737	3,971	486,135	310,938	7,814	187,918	12,643	4,139	36,961

**State of West Virginia
FY 2017 Fixed Cost by Department**

Central Service Departments	0621 JUV SERVICES	07XX TAX/REVENUE	0704 INSURANCE	0708 ABC ADMIN	TRANSPORTATION	08XX BRDS/COMMISSIO NS	0932 REHAB SVCS	AGRICULTURE	1400	1500 ATTY GENL	1600 SECY/STATE
EQUIPMENT DEPREC	0	0	COMM	0	0	NS	0	0	0	0	0
PEIA	637	1,589	783	174	15,561	0	1,756	869	0	895	0
PERS	56,764	78,309	37,258	9,087	736,388	45,618	75,366	41,178	0	32,842	128
AUDITOR'S OFFICE	407	(562,826)	(128,377)	(2,520)	3,758,190	3,484	(68,614)	10,866	0	(6,740)	6,417
ETHICS COMMISSION	0	6,866	11,475	2,294	11,475	87,216	2,294	2,294	0	0	1,165
FINANCE DIVISION	2,976	(75,405)	49,631	865	32,878	4,134	53,953	8,327	0	523	0
PURCHASING DIVISION	13,576	63,869	17,298	8,026	38,327	23,235	12,344	38,442	0	6,790	144
SECRETARY'S OFFICE	(17,625)	(16,869)	(7,665)	(2,060)	(153,204)	(10,194)	(13,845)	(8,317)	0	(4,667)	4,958
LEGISLATIVE AUDITOR	224,397	258,758	0	0	175,820	(72,018)	0	556,857	0	149,583	(1,382)
TREASURER'S OFFICE	(3,686)	(686,708)	127,241	1,544	(45,363)	15,197	177,770	23,770	0	(1,489)	435
GENERAL SVCS SUPPORT	0	13,779	6,582	0	28,636	103	2,183	0	0	0	0
GRIEVANCE BOARD	8,624	9,748	6,458	4,190	248,049	9,258	6,819	0	0	0	0
PROTECTIVE SVCS DIV	0	155,024	74,877	0	331,870	1,187	18,134	0	0	0	0
REVENUE ADMIN	0	966,222	0	0	0	0	0	0	0	0	0
STATE BUDGET OFFICE	5,574	7,768	3,697	901	73,311	4,519	7,501	4,089	0	3,285	636
PERSONNEL	3,406	3,770	1,934	485	35,178	1,528	3,793	2,128	0	1,546	332
ERP OVERHEAD	87	113	949	22	967	125	909	154	0	22	0
Total Fixed for Fiscal 2017	295,127	224,025	202,152	23,008	5,281,111	114,282	280,463	660,667	182,590	12,842	9

**State of West Virginia
FY 2017 Fixed Cost by Department**

Central Service Departments	1601 ELECTIONS	2100 SENATE	2200 DELEGATES	2300 LEGIS-JOINT EXPENSES	2400 SUPREME COURT	OTHER	Summary Total
EQUIPMENT DEPREC	0	0	0	0	0	0	0
PEIA	0	0	91	238	4,789	4,903	110,891
PERS	0	111	5,308	12,930	200,943	2,416,595	7,245,989
AUDITOR'S OFFICE	(4)	(3,171)	(5,323)	(1,980)	(33,999)	0	4,453,114
ETHICS COMMISSION	2,294	0	0	0	0	0	713,845
FINANCE DIVISION	7	22	353	303	22,620	381,084	750,102
PURCHASING DIVISION	0	(1,832)	324	0	0	(2,218)	1,275,849
SECRETARY'S OFFICE	0	(1,251)	(1,304)	(2,998)	(35,799)	(35,720)	3,228
LEGISLATIVE AUDITOR	0	(63,882)	85,974	0	0	(5,607)	1,947,051
TREASURER'S OFFICE	29	(736)	(829)	(575)	58,948	239,786	1,568,565
GENERAL SVCS SUPPORT	0	0	0	0	0	1,136	149,659
GRIEVANCE BOARD	0	0	0	0	(526)	619,420	1,165,770
PROTECTIVE SVCS DIV	0	0	0	0	0	0	1,760,354
REVENUE ADMIN	0	0	0	0	0	0	966,222
STATE BUDGET OFFICE	0	568	525	1,280	20,008	234,941	714,887
PERSONNEL	0	299	290	680	10,036	(287)	242,653
ERP OVERHEAD	0	9	17	22	407	3	17,793
Total Fixed for Fiscal 2017	2,326	(64,143)	85,426	9,910	247,426	3,854,038	23,117,072