

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: October 24, 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 years ending June 30, 2018, June 30, 2019 and June 30, 2020 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: October 24, 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

(AGENCY)

Darryl W. Mayes -S

(SIGNATURE)

for Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

October 24, 2019

(DATE) 6432

Pamela Page  
HHS REPRESENTATIVE

(214) 767-6505

Telephone

Digitally signed by Darryl W. Mayes -S  
DN: c=US, o=U.S. Government, ou=HHS, ou=PSC,  
ou=People, 0.9.2342.19200300.100.1.1=2000131669,  
cn=Darryl W. Mayes -S  
Date: 2019.10.28 09:47:27 -04'00'

**State of West Virginia**  
**FY 2019 Fixed Cost by Department**

Central Service Departments	0100 GOV'S OFFICE	0214 SURPLUS PROPERTY	0215 ADMIN TRAVEL MGMT	0224 COMM HANDICAPPED	0218 BRD OF RISK/INSURANCE	RETIRE/PENSION	U203 BDS	0210 INFO SERVICES	0211 BUILDING COMMISSION
EQUIPMENT DEPREC	0	0	0	0	0	0	0	0	0
GENERAL SVCS SUPPORT	0	2,974	85	0	0	0	0	4,319	0
PEIA	502	125	148	0	1,358	0	0	3,242	0
PERS	5,948	1,540	1,755	0	333	0	0	39,996	1,145
AUDITOR'S OFFICE	(3,628)	729	2,388	(27)	4,227	0	0	(9,868)	13,626
ETHICS COMMISSION	13,341	0	0	1,906	(7,412)	323,440	0	0	(40,756)
FINANCE DIVISION	761	278	707	(6)	1,906	1,906	0	0	1,906
PURCHASING DIVISION	(742)	0	(66,820)	0	630	75,059	0	3,395	2,063
SECRETARY'S OFFICE	0	14,553	16,626	0	39,608	0	0	(11,852)	0
TREASURER'S OFFICE	1,730	861	2,727	(26)	1,992	391,689	0	376,369	129,304
GRIEVANCE BOARD	0	0	0	0	(1,406)	0	0	309	8,346
PROTECTIVE SVCS DIV	0	90,094	3,271	0	41,204	0	0	2,148	0
REVENUE ADMIN	0	0	0	0	0	0	0	139,176	0
STATE BUDGET OFFICE	391	107	118	0	307	0	0	0	0
PERSONNEL	0	49	0	0	0	0	0	2,824	912
ERP OVERHEAD	9,624	2,457	6,191	42	5,289	1,216,373	0	1,485	448
Total Fixed	27,927	113,767	(32,804)	1,889	88,036	2,008,467	0	565,962	141,561

**State of West Virginia  
FY 2019 Fixed Cost by Department**

0217 UNIFORM STATE LAWS	0221 PUBLIC DEFENDER	PROSECUTING ATTY INST	0230 CHIP	0233 REAL ESTATE DIVISION	0303 BANKING	0311 ENVIRONMENT	0304 TOURISM	0305 FORESTRY	0306 GEOLOGICAL SURVEY
0	0	0	0	0	0	0	0	0	0
0	0	210	0	724	0	0	2,174	301	0
0	289	33	(72)	304	313	426	509	795	391
0	3,604	378	(1,198)	4,076	3,866	5,243	6,067	8,977	4,644
6	3,504	(281)	(38,357)	169	(2,057)	(3,560)	(3,844)	(1,628)	(694)
1,906	0	0	1,906	0	0	5,719	3,810	0	0
1	1,397	228	(8,591)	287	449	(162)	425	780	146
0	(1,078)	0	(1,078)	0	0	0	670	(2,152)	0
0	33,865	3,622	(10,603)	37,658	0	0	0	0	0
6	11,429	324	(40,045)	1,395	1,549	(374)	842	3,597	8
0	0	(2,107)	0	0	0	0	(702)	372	0
0	0	6,396	0	22,086	0	0	65,856	12,449	0
0	0	0	0	0	0	0	0	0	0
0	260	23	(118)	317	271	366	402	546	308
0	0	0	0	186	145	190	196	231	0
16	109,453	2,651	567	2,938	7,130	5,384	6,712	17,953	3,060
1,935	162,723	11,477	(97,589)	70,140	11,666	13,232	83,117	42,221	7,863

**State of West Virginia  
FY 2019 Fixed Cost by Department**

DEVELOPMENT OFC	0308 LABOR	0310 NATURAL RESOURCES	0313 ENVIRON PROTECT	0314 MINERS HEALTH	0315 OIL/GAS CONSERVATION	0316 WATER DEV AUTHORITY	0319/20 COAL MINERS HEALTH	0327/330 WORKFORCE	0402 EDUCA TION
0	0	0	0	0	0	0	0	0	0
2,963	1,207	1,275	5,860	960	0	0	0	2,313	3,233
1,370	918	9,309	9,836	1,521	(8)	102	0	3,889	6,236
17,425	10,948	115,070	120,115	18,357	(119)	1,134	0	46,321	76,073
(5,976)	3,077	(183,926)	(41,066)	(4,678)	363	790	857	(150,525)	498
1,906	1,906	3,810	7,622	1,906	1,906	1,906	3,810	3,810	3,810
753	1,487	9,419	4,523	993	86	353	65	(26,355)	9,855
14,790	2,080	72,930	(66,274)	4,564	0	0	0	6,575	(3,718)
0	0	0	0	0	0	0	0	0	0
863	6,509	60,030	4,711	3,742	421	848	366	(145,562)	9,908
0	742	(1,949)	2,968	41	0	0	0	(6,247)	14,415
103,381	42,467	52,392	240,447	29,068	0	0	0	106,862	123,339
0	0	0	0	0	0	0	0	0	0
1,266	734	8,175	8,381	1,254	(12)	71	0	3,102	5,303
707	361	4,304	4,319	624	0	30	0	0	0
15,146	19,780	383,284	114,161	10,074	948	2,176	1,406	45,074	118,629
154,614	92,216	534,123	415,801	68,426	3,585	7,410	6,504	(112,743)	367,581



**State of West Virginia  
FY 2019 Fixed Cost by Department**

URBT MILITARY AFFAIRS & PUB SAF	0603 ADJ GENERAL		0604 ARMORY BOARD		0605 PROB/PAROLE		0606 EMERG SVCS		0608 CORRECTIONS		0612 STATE POLICE		0613 VET AFFAIRS		0615 REGIONAL JAIL		0618 VET HOME		
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	
165	0	0	0	0	0	0	0	0	2,782	0	2,146	0	0	0	0	0	0	0	
189	6,640	0	0	0	259	0	715	26,750	48,176	16,638	12,732	(17)	0	0	0	0	0	0	
2,154	83,815	0	0	3,452	1,074	0	9,175	336,946	72,531	(702)	155,628	2,282	0	10,617	128,363	824	824	824	
127	(94,278)	(29,619)	0	648	0	0	(7,325)	(125,151)	106,466	65,020	(53,513)	27,531	10,338	17,171	11,446	(21,437)	11,446	(21,437)	
0	0	0	0	1,906	0	0	3,810	0	0	0	0	1,906	0	1,906	1,906	1,906	1,906	1,906	
268	2,193	733	0	166	0	0	2,528	10,290	(177)	0	3,507	3,146	0	1,497	1,497	857	857	857	
(742)	24,814	0	0	0	0	0	5,242	0	0	0	(15,054)	6,912	0	0	0	254	254	254	
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
365	10,055	3,070	0	861	0	0	4,328	48,176	48,176	16,638	14,398	14,398	0	7,146	7,146	2,849	2,849	2,849	
0	0	0	0	1,074	0	0	1,074	72,531	(702)	(702)	(9,224)	(9,224)	0	170,218	170,218	0	0	0	0
7,438	0	0	0	0	0	0	0	106,466	106,466	65,020	(401)	(401)	0	0	0	0	0	0	0
0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
129	6,135	0	0	270	0	0	685	24,618	24,618	10,866	1,881	1,881	0	8,811	8,811	940	940	940	
0	0	0	0	0	0	0	382	13,438	13,438	0	940	940	0	4,464	4,464	570	570	570	
3,648	45,638	12,566	0	2,581	0	0	12,300	123,812	123,812	64,698	31,383	31,383	0	28,273	28,273	6,584	6,584	6,584	
13,741	85,012	(13,250)	0	11,217	0	0	32,914	640,481	640,481	261,966	91,075	91,075	0	378,466	378,466	5,193	5,193	5,193	



**State of West Virginia  
FY 2019 Fixed Cost by Department**

0619 FIRE COMM	0620 CRIM JUST	0621 JUV SERVICES	07XX TAX/REVENUE	0704 INSURANCE COMM	0708 ABC ADMIN	TRANSPORTATION	08XX BRDS/COMMISSIO NS	0932 REHAB SVCS	AGRICULTURE	1400
0	0	0	0	0	0	0	0	0	0	0
0	1,556	0	4,542	(2,658)	0	0	7,616	2,694	0	0
626	415	5,891	7,037	3,124	866	74,131	254	7,015	4,152	0
7,836	5,151	71,448	85,648	37,786	10,852	916,830	4,133	86,441	51,428	0
(3,219)	(2,622)	21,780	(4,467)	79,926	4,467	(1,928,690)	(20,267)	93,924	(34,592)	0
1,906	0	0	5,719	9,525	1,906	9,525	72,423	1,906	1,906	0
610	(5)	1,705	6,931	21,667	941	80,818	4,266	27,833	3,439	0
0	(1,820)	(2,978)	20,536	9,332	254	111,898	17,323	3,749	6,144	0
0	0	0	0	0	0	0	0	0	0	0
2,131	(233)	8,578	12,800	108,212	3,965	384,606	14,370	136,513	16,857	0
0	(1,735)	17,775	(2,733)	(1,366)	(2,107)	117,478	5,823	8,387	0	0
0	47,094	0	178,817	(60,749)	0	316,425	7,996	88,231	0	0
0	0	0	782,974	0	0	0	0	0	0	0
567	367	4,926	5,942	2,591	742	65,222	3,479	6,118	3,663	0
308	189	2,508	3,396	1,314	378	38,164	2,670	3,218	0	0
5,451	17,822	35,944	49,065	408,149	12,448	851,085	54,755	441,936	65,759	0
16,216	66,179	167,577	1,156,207	616,853	34,512	1,045,108	217,481	907,965	118,556	0

**State of West Virginia**  
**FY 2019 Fixed Cost by Department**

1500 ATTY GEN'L	1600 SECY/STATE	1601 ELECTIONS	2100 SENATE	2200 DELEGATES	2300 LEGIS-JOINT EXPENSES	2400 SUPREME COURT	OTHER	Summary Total
0	0	0	0	0	0	0	0	0
0	0	0	0	0	0	0	828	70,647
1,836	738	0	424	554	1,038	13,211	434,540	870,631
21,254	9,288	0	5,019	6,860	12,365	154,993	5,505,887	10,843,238
4,374	(2,142)	(7)	(2,503)	(83)	(4,006)	(1,427)	395	(2,819,063)
0	0	1,906	0	0	0	0	316,454	592,788
1,733	537	(2)	258	162	527	4,141	1,598	490,292
(2,900)	9,810	0	0	(1,078)	0	0	0	367,879
0	0	0	0	0	0	0	0	641,002
7,679	1,828	(5)	509	189	1,091	24,568	487	2,116,227
0	0	0	0	0	0	0	522,582	1,258,609
0	0	0	0	0	0	4	25,174	2,587,080
0	0	0	0	0	0	0	0	782,974
1,350	673	0	332	483	829	10,134	406,187	779,717
0	0	0	0	0	0	0	0	116,399
18,150	5,406	20	3,360	4,940	7,764	141,239	1,659	7,783,531
53,476	26,138	1,912	7,399	12,027	19,626	346,863	7,215,791	26,485,951