

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 -0400'

**State of West Virginia**  
**FY 2020 Fixed Cost by Department**

Central Service Departments	0100 GOV'S OFFICE	0214 SURPLUS PROPERTY	0215 ADMIN TRAVEL MGMT	0224 COMM HANDICAPPED	0218 BRD OF RETIRE/PENSION	0210 INFO SERVICES	0211 BUILDING COMMISSION
EQUIPMENT/DEPREC	0	0	0	0	0	0	0
GENERAL SVCS SUPPORT	0	2,683	179	0	0	0	0
PEIA	(75)	(8)	(6)	0	1,292	5,267	0
PERS	7,149	1,861	2,461	0	13	(175)	(29)
AUDITOR'S OFFICE	(3,065)	461	614	0	4,699	43,036	19,122
ETHICS COMMISSION	14,425	0	0	(2)	(6,256)	(4,393)	(34,774)
FINANCE DIVISION	(2,391)	(413)	0	2,062	2,062	0	2,062
PURCHASING DIVISION	870	0	314	1	(1,098)	(18,859)	(1,010)
SECRETARY'S OFFICE	0	0	0	0	0	0	0
TREASURER'S OFFICE	3,234	14,007	18,634	0	36,932	323,822	145,826
GRIEVANCE BOARD	0	759	1,207	3	768	5,306	3,775
PROTECTIVE SVCS DIV	0	0	0	0	0	(1,400)	0
REVENUE ADMIN	0	63,398	4,362	0	46,738	140,746	0
STATE BUDGET OFFICE	239	0	0	0	0	0	0
PERSONNEL	0	70	91	0	195	1,594	737
ERP OVERHEAD	6,470	1,506	2,571	0	0	1,514	691
Total Fixed	26,856	84,385	30,427	2,075	87,045	507,685	145,238

**State of West Virginia**  
**FY 2020 Fixed Cost by Department**

Central Service Departments	UZZ8										
	0217 UNIFORM STATE LAWS	0221 PUBLIC DEFENDER	PROSECUTING ATTY INST	0230 CHIP ESTATE DIVISION	0233 REAL ESTATE DIVISION	0303 BANKING ENVIRONMENT	0311 ENVIRONMENT	0304 TOURISM	0305 FORESTRY		
EQUIPMENT DEPREC	0	0	0	0	0	0	0	0	0	0	0
GENERAL SVCS SUPPORT	0	0	200	0	694	0	0	2,064	0	0	771
PEIA	0	13	0	0	87	30	(34)	(174)	(136)		
PERS	0	4,699	595	0	4,372	5,611	4,861	4,834	14,621		
AUDITOR'S OFFICE	9	9,991	(337)	(774)	(79)	(2,903)	(857)	(975)	(566)		
ETHICS COMMISSION	2,062	0	0	2,062	0	0	6,183	4,119	0		
FINANCE DIVISION	3	4,756	(834)	(3,373)	323	(608)	376	(724)	569		
PURCHASING DIVISION	0	0	0	(698)	0	1,568	0	1,748	4,890		
SECRETARY'S OFFICE	0	36,932	4,629	0	37,688	0	0	0	0		
TREASURER'S OFFICE	11	23,059	786	(759)	1,401	1,540	1,527	4,212	6,683		
GRIEVANCE BOARD	0	0	0	0	0	0	0	0	2,616		
PROTECTIVE SVCS DIV	0	0	7,258	0	25,044	0	0	74,694	17,339		
REVENUE ADMIN	0	0	0	0	0	0	0	0	0		
STATE BUDGET OFFICE	0	195	23	0	223	237	171	92	500		
PERSONNEL	0	0	0	0	206	218	158	89	480		
ERP OVERHEAD	20	48,613	1,566	(1,091)	2,516	3,128	2,997	7,627	12,542		
Total Fixed	2,105	128,258	13,886	(4,633)	72,475	8,821	15,382	97,606	60,289		

**State of West Virginia  
FY 2020 Fixed Cost by Department**

	U300 GEOLOGICAL SURVEY	U301/ DEVELOPMENT OFC	U302/ LABOR	0310 NATURAL RESOURCES	0313 ENVIRON PROTECT	0314 MINER'S HEALTH	0315 OIL/GAS CONSERVATION	0316 WATER DEV AUTHORITY	0319/20 COAL MINERS HEALTH
Central Service Departments	0	0	0	0	0	0	0	0	0
EQUIPMENT DEPREC	0	0	0	0	0	0	0	0	0
GENERAL SVCS SUPPORT	0	4,829	2,026	3,245	14,894	912	0	0	0
PEIA	(20)	202	(71)	97	(347)	12	(11)	24	0
PERS	5,782	21,470	14,575	135,756	137,467	23,668	73	2,835	0
AUDITOR'S OFFICE	773	(8,013)	(1,559)	81,279	21,463	(1,847)	204	144	482
ETHICS COMMISSION	0	2,062	2,062	4,119	8,242	2,062	2,062	2,062	4,119
FINANCE DIVISION	(501)	(3,028)	(480)	87,640	(21,571)	(689)	77	(892)	46
PURCHASING DIVISION	1,568	7,700	(1,396)	35,793	(11,842)	1,053	0	0	0
SECRETARY'S OFFICE	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	2,272	13,558	3,058	397,560	75,173	2,958	321	411	177
GRIEVANCE BOARD	0	(700)	(1,147)	6,518	23,282	0	0	0	0
PROTECTIVE SVCS DIV	0	130,687	54,034	73,005	334,998	32,966	0	0	0
REVENUE ADMIN	0	0	0	0	0	0	0	0	0
STATE BUDGET OFFICE	212	989	532	5,401	5,223	932	(4)	124	0
PERSONNEL	0	896	506	5,110	4,963	886	0	119	0
ERP OVERHEAD	4,051	23,979	6,829	708,444	137,673	5,703	605	834	397
Total Fixed	14,137	194,601	78,969	1,543,967	729,618	68,616	3,327	5,661	5,221

**State of West Virginia  
FY 2020 Fixed Cost by Department**

Central Service Departments	0327/330 WORKFORCE	0402 EDUCATION	0403 SCHOOL/FIT DEAF & BLIND	U43 I19 EDUCATION & CULTURE/HISTOR THE ARTS	U43 I19 Y	0440-95 HEPC	0505 BARBERS	0607 HLTH CARE AUTHORITY	0508 SENIOR SERVICES
EQUIPMENT DEPREC	0	0	0	0	0	0	0	0	0
GENERAL SVCS SUPPORT	7,669	6,859	0	(26)	46	0	0	0	0
PEIA	(527)	237	87	(540)	(94)	0	(22)	(250)	0
PERS	50,784	105,807	32,692	11,857	18,172	3,251	941	(216)	9
AUDITOR'S OFFICE	289,744	36,045	(864)	(3,633)	(8,130)	2,089,844	(493)	1,653	6,352
ETHICS COMMISSION	4,119	4,119	0	6,183	8,242	(380,397)	2,062	6,183	(422)
FINANCE DIVISION	45,406	(38,388)	1,526	1,715	944	49,460	161	(677)	2,062
PURCHASING DIVISION	13,111	7,875	16,439	17,835	9,979	126,059	0	2,275	(1,241)
SECRETARY'S OFFICE	0	0	0	0	0	172	0	0	1,566
TREASURER'S OFFICE	359,256	54,492	11,145	11,518	11,552	0	674	934	0
GRIEVANCE BOARD	3,827	9,067	(2,102)	0	1,656	841,620	0	0	3,941
PROTECTIVE SVCS DIV	157,769	165,214	0	(7,533)	1,676	(10,258)	0	0	(16,823)
REVENUE ADMIN	0	0	0	0	0	0	0	0	0
STATE BUDGET OFFICE	1,704	4,305	1,343	162	662	84,263	0	0	0
PERSONNEL	0	0	0	197	620	0	25	(154)	254
ERP OVERHEAD	612,028	102,005	19,508	21,573	20,722	0	0	(134)	237
Total Fixed	1,544,890	457,637	79,774	59,308	66,047	1,530,125	1,246	1,865	7,458
						4,334,139	4,594	11,479	3,395

**State of West Virginia  
FY 2020 Fixed Cost by Department**

Central Service Departments	0509 HOSPITAL FINANCE AUTH	0510 HUMAN RIGHTS COMM	0506/0511 DHHR	UD01 MILITARY AFFAIRS & PUB SAF	0603 ADJ GENERAL	0604 ARMORY BOARD	0605 PROB/PAROLE	0606 EMERG SVCS	0608 CORRECTIONS
EQUIPMENT DEPREC	0	0	0	0	0	0	0	0	0
GENERAL SVCS SUPPORT	0	0	34,343	507	0	0	0	0	0
PEIA	0	(80)	(2,367)	(4)	936	0	0	0	5,947
PERS	197	2,192	950,532	3,452	106,222	0	(71)	55	15,126
AUDITOR'S OFFICE	109	193	(154,047)	558	(39,283)	0	915	9,641	824,017
ETHICS COMMISSION	2,062	2,062	20,602	0	0	(29,614)	811	(7,664)	(160,437)
FINANCE DIVISION	32	(703)	(144,360)	(666)	4,898	(674)	2,062	4,119	0
PURCHASING DIVISION	0	0	172,062	3,314	44,496	0	288	(7,335)	(2,772)
SECRETARY'S OFFICE	0	0	0	0	0	0	0	14,334	15,414
TREASURER'S OFFICE	142	1,370	277,767	2,716	43,863	1,104	1,239	7,485	1,087
GRIEVANCE BOARD	0	0	414,851	0	(700)	0	0	956	86,249
PROTECTIVE SVCS DIV	0	0	928,243	10,771	0	0	0	0	142,848
REVENUE ADMIN	0	0	0	0	0	0	0	0	0
STATE BUDGET OFFICE	7	42	36,146	133	4,718	0	0	414	41,064
PERSONNEL	0	43	34,199	0	0	0	0	390	38,351
ERP OVERHEAD	249	2,548	601,081	4,817	77,322	2,853	2,253	13,360	12,611
Total Fixed	2,798	7,657	3,169,052	25,598	242,472	(26,331)	7,492	35,755	1,019,505



**State of West Virginia**  
**FY 2020 Fixed Cost by Department**

	0612 STATE POLICE	0613 VET AFFAIRS	0615 REGIONAL JAIL	0618 VET HOME	0619 FIRE COMM	0620 CRIM JUST	0621 JUV SERVICES	TAX/REVENUE	07XX 0704 INSURANCE COMM
Central Service Departments									
EQUIPMENT DEPREC	0	0	0	0	0	0	0	0	0
GENERAL SVCS SUPPORT	2,036	(2)	(9,763)	33	0	1,474	0	10,449	408
PEIA	1	241	(110,946)	8,596	41	(21)	(5,697)	(145)	(248)
PERS	194,636	39,605	(596)	(39,784)	10,116	6,381	(64,031)	106,073	42,164
AUDITOR'S OFFICE	(71,468)	6,037	(596)	(2,062)	(2,546)	7,487	3,299	5,337	(21,096)
ETHICS COMMISSION	0	2,062	1,712	(1,232)	(433)	0	0	6,183	10,303
FINANCE DIVISION	(2,547)	1,952	0	5,945	1,568	1,499	3,458	(24,289)	(5,071)
PURCHASING DIVISION	(8,551)	13,291	0	0	0	1,053	6,124	51,623	3,865
SECRETARY'S OFFICE	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	(1,193)	12,757	11,849	1,079	2,361	12,622	18,706	26,934	12,323
GRIEVANCE BOARD	1,656	(3,180)	43,659	0	(1,400)	(2,547)	12,065	3,640	27,311
PROTECTIVE SVCS DIV	73,740	(358)	0	0	0	53,414	0	248,042	(49,308)
REVENUE ADMIN	0	0	0	0	0	0	0	1,256,474	0
STATE BUDGET OFFICE	7,674	1,700	(9,912)	356	424	240	(5,755)	4,104	1,518
PERSONNEL	0	1,601	(9,025)	337	395	223	(5,235)	3,708	1,447
ERP OVERHEAD	4,138	23,853	22,669	2,341	4,405	22,842	35,398	49,019	55,856
Total Fixed	200,122	99,559	(58,291)	(20,267)	16,993	104,667	(1,668)	1,747,152	79,472

**State of West Virginia**  
**FY 2020 Fixed Cost by Department**

Central Service Departments	0708 ABC ADMIN		0932 REHAB		1400		1500 ATTY GEN'L		1600 SECY/STATE		1601 ELECTIONS		2100 SENATE	
	0708 ABC ADMIN	0708 ABC ADMIN	0932 REHAB	0932 REHAB	1400	1400	1500 ATTY GEN'L	1500 ATTY GEN'L	1600 SECY/STATE	1600 SECY/STATE	1601 ELECTIONS	1601 ELECTIONS	2100 SENATE	2100 SENATE
	0708 ABC ADMIN	0708 ABC ADMIN	0932 REHAB	0932 REHAB	1400	1400	1500 ATTY GEN'L	1500 ATTY GEN'L	1600 SECY/STATE	1600 SECY/STATE	1601 ELECTIONS	1601 ELECTIONS	2100 SENATE	2100 SENATE
EQUIPMENT DEPREC	0	0	0	0	0	0	0	0	0	0	0	0	0	0
GENERAL SVCS SUPPORT	0	19,952	0	3,537	0	0	0	0	0	0	0	0	0	0
PEIA	7	295	(453)	(453)	72	(190)	(190)	(190)	(20)	(20)	0	0	(55)	(55)
PERS	13,790	1,060,965	87,599	87,599	60,953	29,442	29,442	29,442	9,565	9,565	0	0	6,004	6,004
AUDITOR'S OFFICE	2,784	(2,226,575)	(35,054)	(35,054)	(24,782)	532	532	532	(357)	(357)	2	2	(2,416)	(2,416)
ETHICS COMMISSION	2,062	10,303	2,062	2,062	2,062	0	0	0	0	0	2,062	2,062	0	0
FINANCE DIVISION	(65)	(18,818)	(12,327)	(12,327)	5,630	88	88	88	324	324	1	1	(788)	(788)
PURCHASING DIVISION	8,220	221,430	878	878	13,316	0	(698)	(698)	18,708	18,708	0	0	0	0
SECRETARY'S OFFICE	0	0	0	0	0	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	3,808	(22,529)	5,312	5,312	33,716	4,350	4,350	4,350	5,929	5,929	4	4	829	829
GRIEVANCE BOARD	(2,102)	159,487	22,844	22,844	0	0	0	0	0	0	0	0	0	0
PROTECTIVE SVCS DIV	0	443,870	106,591	106,591	0	0	0	0	0	0	0	0	0	0
REVENUE ADMIN	0	0	0	0	0	0	0	0	0	0	0	0	0	0
STATE BUDGET OFFICE	551	42,800	3,201	3,201	2,445	1,058	1,058	1,058	366	366	0	0	206	206
PERSONNEL	519	37,806	3,044	3,044	0	0	0	0	0	0	0	0	0	0
ERP OVERHEAD	7,424	31,849	46,194	46,194	63,157	8,745	8,745	8,745	10,318	10,318	11	11	1,703	1,703
Total Fixed	36,998	(219,165)	233,428	233,428	156,569	43,327	43,327	43,327	44,833	44,833	2,080	2,080	5,483	5,483

**State of West Virginia**  
**FY 2020 Fixed Cost by Department**

Central Service Departments	2200 DELEGATES	2300 LEGIS-JOINT EXPENSES	2400 SUPREME COURT	OTHER	Summary Total
EQUIPMENT DEPREC	0	0	0	0	0
GENERAL SVCS SUPPORT	0	0	0	790	133,329
PEIA	(22)	(144)	1,299	116,417	116,683
PERS	7,774	14,297	286,612	9,257,657	15,821,805
AUDITOR'S OFFICE	944	(2,149)	82,659	309	(2,764,488)
ETHICS COMMISSION	0	0	0	342,172	641,001
FINANCE DIVISION	(637)	(655)	28,168	(9,071)	6,653
PURCHASING DIVISION	0	0	0	0	719,303
SECRETARY'S OFFICE	0	0	0	0	618,470
TREASURER'S OFFICE	1,469	6,292	129,391	473	2,528,538
GRIEVANCE BOARD	0	0	0	327,505	1,106,044
PROTECTIVE SVCS DIV	0	0	0	28,554	3,318,174
REVENUE ADMIN	0	0	0	0	1,256,474
STATE BUDGET OFFICE	293	480	12,039	431,133	690,120
PERSONNEL	0	0	0	0	127,850
ERP OVERHEAD	2,867	11,197	230,042	911	4,904,059
<b>Total Fixed</b>	<b>12,688</b>	<b>29,418</b>	<b>770,210</b>	<b>10,496,850</b>	<b>29,224,012</b>