

**COST ALLOCATION AGREEMENT  
STATE AND LOCAL GOVERNMENTS**

**EIN #:** 550526580

**DATE:** November 1, 2021

**STATE/LOCALITY:**

State of West Virginia  
Comptroller Office  
2101 Washington St. East,  
Bldg. 17  
Charleston, WV 25305

**FILING REF:** The preceding  
Agreement was dated  
May 24, 2021

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**SECTION I: ALLOCATED COSTS**

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The central service costs listed in Exhibit A, attached, 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, 2022 for further allocation to Federal grants, contracts, and other agreements performed at those departments and agencies.

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**SECTION II: BILLED COSTS**

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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

**STATE/LOCALITY:** State of West Virginia

**DATE:** November 1, 2021

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### **SECTION III: CONDITIONS**

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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 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 is 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 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 OMB 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 \$5,000.00 or more per unit.

STATE/LOCALITY: State of West Virginia

DATE: November 1, 2021

ACCEPTANCE:

BY THE STATE/LOCALITY:

STATE OF WEST VIRGINIA  
(STATE/LOCALITY)

*David Mullins*  
(SIGNATURE)

*David Mullins*  
(NAME)

*Finance Director*  
(TITLE)

*1-5-22*  
(DATE)

BY THE COGNIZANT AGENCY ON  
BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES  
(AGENCY)

Darryl W. Mayes -S  
(SIGNATURE)  
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: 2021.12.30 07:44:07 -05'00'

Darryl W. Mayes  
(NAME)

Deputy Director, Cost Allocation Services  
(TITLE)

November 1, 2021  
(DATE)

HHS Representative: Pamela Page

Telephone: 214-767-6505

**State of West Virginia**  
**FY 2022 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	0203 RETIRE/PENSION BDS	0210 INFO SERVICES	0211 BUILDING COMMISSION
EQUIPMENT DEPREC	0	0	0	0	0	0	0	0
GENERAL SVCS SUPPORT	0	831	55	0	379	0	1,887	0
PEA	480	185	243	0	339	0	2,694	1,394
PERS	7,902	3,356	4,399	0	5,841	0	44,484	23,987
AUDITOR'S OFFICE	(834)	1,323	377	(3)	(11,559)	302,163	(4,117)	(39,881)
ETHICS COMMISSION	16,342	0	0	2,334	2,334	2,334	0	2,334
FINANCE DIVISION	2,235	528	140	(0)	870	95,006	6,885	3,787
PURCHASING DIVISION	2,763	0	0	0	0	0	0	0
SECRETARY'S OFFICE	0	22,370	29,368	0	37,416	0	269,455	152,065
TREASURER'S OFFICE	3,404	1,229	144	(5)	1,402	287,839	8,138	9,368
GRIEVANCE BOARD	0	0	0	0	0	0	0	0
PROTECTIVE SVCS DIV	0	59,171	3,937	0	27,065	0	128,396	0
REVENUE ADMIN	0	0	0	0	0	0	0	0
STATE BUDGET OFFICE	378	167	221	0	286	0	2,127	1,169
PERSONNEL	0	121	0	0	0	0	1,352	782
ERP OVERHEAD	(6,192)	(1,419)	(2,827)	(24)	(2,036)	(380,041)	(12,238)	(11,590)
Total Fixed	26,479	87,862	36,058	2,302	62,339	307,301	449,064	143,416

**State of West Virginia**  
**FY 2022 Fixed Cost by Department**

Central Service Departments	0217 UNIFORM STATE LAWS	0221 PUBLIC DEFENDER	0228 PROSECUTING ATTY INST	0230 CHIP	0233 REAL ESTATE DIVISION	0303 BANKING	0311 ENVIRONMENT	0304 TOURISM	0305 FORESTRY
EQUIPMENT DEPREC	0	0	0	0	0	0	0	0	0
GENERAL SVCS SUPPORT	0	0	59	0	11	0	0	607	239
PEIA	0	395	40	0	259	315	445	550	1,121
PERS	0	6,989	664	0	4,521	5,197	7,875	9,638	19,087
AUDITOR'S OFFICE	6	48,626	317	0	1,140	(5,736)	120,448	(3,150)	(9,630)
ETHICS COMMISSION	2,334	0	0	2,334	0	0	7,004	4,671	0
FINANCE DIVISION	2	15,810	602	0	362	639	35,583	1,837	3,008
PURCHASING DIVISION	0	0	0	0	0	388	0	792	404
SECRETARY'S OFFICE	0	46,009	4,135	0	29,146	0	0	0	0
TREASURER'S OFFICE	5	47,976	1,148	0	1,064	1,134	125,306	3,757	8,513
GRIEVANCE BOARD	0	0	0	0	0	0	0	0	23,361
PROTECTIVE SVCS DIV	0	0	4,202	0	5,083	0	0	43,255	17,063
REVENUE ADMIN	0	0	0	0	0	0	0	0	0
STATE BUDGET OFFICE	0	347	32	0	222	249	390	476	927
PERSONNEL	0	0	0	0	152	162	272	328	614
ERP OVERHEAD	(14)	(52,704)	(1,476)	0	(1,700)	(3,121)	(2,293)	(5,377)	(10,015)
Total Fixed	2,334	113,448	9,724	2,334	40,262	(763)	295,031	57,363	54,691

**State of West Virginia**  
**FY 2022 Fixed Cost by Department**

Central Service Departments	0308 GEOLOGICAL SURVEY	0307 DEVELOPMENT OFC	0308 LABOR	0310 NATURAL RESOURCES	0313 ENVIRON PROTECT	0314 MINER'S HEALTH	0315 OIL/GAS CONSERVATION	0316 WATER DEV AUTHORITY	0319/20 COAL MINERS HEALTH
EQUIPMENT DEPREC	0	0	0	0	0	0	0	0	0
GENERAL SVCS SUPPORT	0	1,471	618	1,008	4,042	267	0	0	0
PEIA	367	1,239	900	9,187	9,812	1,555	13	151	0
PERS	6,079	20,869	14,761	156,507	167,676	26,328	221	2,487	0
AUDITOR'S OFFICE	(530)	(16,690)	453	(14,967)	(193,034)	(7,407)	304	574	358
ETHICS COMMISSION	0	2,334	2,334	4,671	9,340	2,334	2,334	2,334	4,671
FINANCE DIVISION	809	8,043	2,205	111,462	(3,567)	1,524	97	386	110
PURCHASING DIVISION	398	5,530	0	(18,415)	5,628	1,975	0	0	0
SECRETARY'S OFFICE	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	1,724	8,968	5,281	330,314	(60,568)	3,119	284	566	327
GRIEVANCE BOARD	0	0	644	7,253	(9,679)	0	0	0	0
PROTECTIVE SVCS DIV	0	104,905	44,068	71,816	301,110	19,093	0	0	0
REVENUE ADMIN	0	0	0	0	0	0	0	0	0
STATE BUDGET OFFICE	293	1,008	704	7,596	8,151	1,274	11	120	0
PERSONNEL	0	658	446	4,999	5,383	832	0	76	0
ERP OVERHEAD	(2,686)	(15,369)	(8,278)	(469,448)	(101,796)	(4,937)	(481)	(822)	(471)
Total Fixed	6,454	122,967	64,136	201,963	142,498	45,958	2,784	5,870	4,994

**State of West Virginia  
FY 2022 Fixed Cost by Department**

Central Service Departments	03271330 WORKFORCE	0402 EDUCATION	0403 SCHOOL F/T DEAF & BLIND	0431/19 EDUCATION & THE ARTS	0432 CULTURE/HISTORY	0440-95 HEPC	0505 BARBERS	0507 HLTH CARE AUTHORITY	0508 SENIOR SERVICES
EQUIPMENT DEPREC	0	0	0	0	0	0	0	0	0
GENERAL SVCS SUPPORT	2,397	4,325	0	0	(23)	0	0	0	0
PEIA	3,859	6,672	1,984	954	1,233	139,195	117	35	363
PERS	65,601	112,335	33,062	15,175	20,708	2,368,000	2,091	30	5,919
AUDITOR'S OFFICE	252,996	45,064	(34,559)	(6,522)	(14,536)	(2,144,631)	(446)	1,181	595
ETHICS COMMISSION	4,671	4,671	0	7,004	9,340	60,494	2,334	7,004	2,334
FINANCE DIVISION	92,662	37,668	2,620	213	4,738	261,773	255	134	2,336
PURCHASING DIVISION	11,449	(1,166)	4,358	13,816	(1,950)	398	0	(1,565)	(784)
SECRETARY'S OFFICE	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	240,228	54,810	6,943	(1,609)	12,780	699,703	786	250	4,766
GRIEVANCE BOARD	4,044	(6,635)	0	0	(828)	40,076	0	0	0
PROTECTIVE SVCS DIV	170,917	259,550	0	0	(838)	0	0	0	0
REVENUE ADMIN	0	0	0	0	0	0	0	0	0
STATE BUDGET OFFICE	3,180	5,420	1,589	712	997	114,821	105	(10)	283
PERSONNEL	0	0	0	935	651	0	0	(28)	182
ERP OVERHEAD	(328,625)	(90,975)	(11,945)	(17,192)	(14,064)	(1,098,258)	(950)	(1,790)	(6,113)
Total Fixed	523,378	441,941	4,071	13,485	16,209	441,571	4,292	5,244	9,862

**State of West Virginia**  
**FY 2022 Fixed Cost by Department**

Central Service Departments	0509 HOSPITAL FINANCE AUTH	0510 HUMAN RIGHTS COMM	0506/0511 DHHR	0601 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	9,132	160	0	0	0	0	1,834
PEIA	13	246	68,571	87	8,206	0	(49)	119	43,532
PERS	221	4,298	1,174,518	914	145,969	0	(1,455)	208	739,290
AUDITOR'S OFFICE	134	(1,749)	(35,204)	(1,057)	(97,015)	35,257	169	(42,967)	(146,832)
ETHICS COMMISSION	2,334	2,334	23,348	0	0	0	2,334	4,671	0
FINANCE DIVISION	41	468	257,531	508	22,066	981	239	11,517	32,480
PURCHASING DIVISION	0	0	113,360	(2,355)	66,674	0	0	411	(13,969)
SECRETARY'S OFFICE	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	123	603	542,163	(42)	58,650	2,772	636	7,394	104,767
GRIEVANCE BOARD	0	0	57,491	0	1,472	0	0	(628)	128,915
PROTECTIVE SVCS DIV	0	0	681,588	11,323	0	0	0	0	130,775
REVENUE ADMIN	0	0	0	0	0	0	0	0	0
STATE BUDGET OFFICE	11	211	57,144	32	7,232	0	(85)	(34)	35,821
PERSONNEL	0	146	37,815	0	0	0	0	(88)	23,473
ERP OVERHEAD	(159)	(1,966)	(687,311)	(3,126)	(48,859)	(4,290)	(1,624)	(6,919)	(37,230)
Total Fixed	2,718	4,571	2,300,145	6,445	164,395	34,720	164	(28,516)	1,043,456



**State of West Virginia**  
**FY 2022 Fixed Cost by Department**

Central Service Departments	0612 STATE POLICE	0613 VET AFFAIRS	0615 REGIONAL JAIL	0618 VET HOME	0619 FIRE COMM	0620 CRIM JUST	0621 JUV SERVICES	07XX TAX/REVENUE	0704 INSURANCE COMM
EQUIPMENT DEPREC	0	0	0	0	0	0	0	0	0
GENERAL SVCS SUPPORT	600	402	0	0	0	435	0	3,388	(36)
PEIA	12,042	2,028	(98)	567	659	444	(76)	7,393	2,509
PERS	200,555	32,700	(2,911)	9,653	11,197	7,506	(2,255)	126,051	40,659
AUDITOR'S OFFICE	(72,646)	5,277	(36,438)	(20,504)	(3,187)	(9,851)	(40,672)	(6,725)	67,104
ETHICS COMMISSION	0	2,334	2,334	2,334	2,334	0	0	7,004	11,675
FINANCE DIVISION	16,204	3,240	(2,101)	1,049	898	(1,606)	(3,833)	16,960	28,255
PURCHASING DIVISION	9	(4,708)	0	12	1,560	(1,572)	(4,322)	15,440	6,322
SECRETARY'S OFFICE	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	51,192	7,804	(11,529)	1,451	2,009	(9,103)	(17,397)	25,679	69,941
GRIEVANCE BOARD	644	24,647	103,054	0	0	(628)	38,888	12,686	(15,757)
PROTECTIVE SVCS DIV	42,709	19,767	0	0	0	30,935	0	237,970	2,552
REVENUE ADMIN	0	0	0	0	0	0	0	1,725,972	0
STATE BUDGET OFFICE	9,625	1,546	(170)	470	544	364	(131)	6,120	1,926
PERSONNEL	0	957	(155)	313	362	242	(120)	4,315	1,194
ERP OVERHEAD	(19,697)	(18,896)	(19,376)	(2,687)	(3,454)	(16,158)	(29,237)	(35,266)	(129,723)
Total Fixed	241,236	77,099	32,610	(7,342)	12,944	808	(59,165)	2,146,988	86,619

**State of West Virginia**  
**FY 2022 Fixed Cost by Department**

Central Service Departments	0708 ABC ADMIN	08XX TRANSPORTATION	09XX BRDS/COMMISSIONS	0932 REHAB SVCS	1400 AGRICULTURE	1500 ATTY GENL	1600 SECY/STATE	1601 ELECTIONS	2100 SENATE
EQUIPMENT DEPREC	0	0	0	0	0	0	0	0	0
GENERAL SVCS SUPPORT	0	8,545	87	1,064	0	0	0	0	0
PEIA	858	73,723	4,231	5,016	4,234	2,372	598	0	444
PERS	14,303	1,256,423	71,841	80,586	72,579	41,115	9,888	0	7,506
AUDITOR'S OFFICE	35	(9,898,068)	(11,481)	12,421	(26,455)	(1,885)	(3,269)	18	(4,210)
ETHICS COMMISSION	2,334	11,675	88,706	2,334	2,334	0	0	2,334	0
FINANCE DIVISION	2,012	(4,536)	8,522	18,767	16,195	2,269	1,447	6	643
PURCHASING DIVISION	1,589	193,718	2,402	9,076	29,192	14,187	26	0	0
SECRETARY'S OFFICE	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	5,574	(87,706)	18,891	34,188	47,330	6,221	3,530	18	1,315
GRIEVANCE BOARD	0	184,006	1,285	(11,983)	0	0	0	0	0
PROTECTIVE SVCS DIV	0	557,407	6,093	75,915	0	0	0	0	0
REVENUE ADMIN	0	0	0	0	0	0	0	0	0
STATE BUDGET OFFICE	687	60,877	3,482	3,794	3,533	2,013	475	0	364
PERSONNEL	445	43,567	2,293	2,321	0	0	0	0	0
ERP OVERHEAD	(6,653)	(218,688)	(28,504)	(131,194)	(50,194)	(8,474)	(6,146)	(16)	(1,745)
Total Fixed	21,184	(7,818,956)	167,848	102,315	98,748	57,818	6,548	2,360	4,317

**State of West Virginia**  
**FY 2022 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	1,109	232	45,124
PEIA	536	1,384	19,343	416,058	861,087
PERS	9,050	24,604	332,435	6,642,406	14,211,657
AUDITOR'S OFFICE	2,004	(7,427)	71,874	2,391	(12,003,269)
ETHICS COMMISSION	0	0	0	382,979	725,962
FINANCE DIVISION	983	2,231	32,540	2,531	1,159,468
PURCHASING DIVISION	0	0	0	0	451,702
SECRETARY'S OFFICE	0	0	0	0	589,964
TREASURER'S OFFICE	2,419	5,172	93,713	2,374	2,779,244
GRIEVANCE BOARD	0	0	0	613,077	1,195,003
PROTECTIVE SVCS DIV	0	0	54,525	16,540	3,126,892
REVENUE ADMIN	0	0	0	0	1,725,972
STATE BUDGET OFFICE	439	1,220	16,203	311,520	676,582
PERSONNEL	0	0	0	6,669	141,672
ERP OVERHEAD	(2,565)	(7,367)	(151,023)	(775)	(4,338,599)
Total Fixed	12,867	19,817	470,718	8,396,002	11,350,461