

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: August 18, 2017
FILING REF: The preceding
Agreement was dated
October 16, 2015

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, 2015 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: August 18, 2107

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 OMB Circular A-87. (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 OMB Circular A-87, 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 Circular A-87, 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)

f-31-17

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: 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: 2017.08.22 08:19:45 -04'00'

(SIGNATURE)

for Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

August 18, 2017

(DATE) 6432

Pamela Page

HHS REPRESENTATIVE

(214) 767-6505

Telephone

State of West Virginia Allocated Cost by Department

Central Service Departments	0214		0217		0218		0224		0203		0210		0211		0221 Public Defender
	0100 Governors Office	Purchasing Surplus Property	0215 Travel Management	Uniform State Laws	Board of Risk & Insurance	Purchasing Service / Handicapped	Retirement/P ension Boards	Information Services	Building Commission						
Equipment Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Employee Insurance Agency	299	69	87	-	112	-	-	-	1,532	-	660	87	-	-	-
Public Employee Retirement System	4,404	1,009	1,285	-	1,652	-	-	-	22,572	-	9,726	1,285	-	-	-
Auditor's Office	(5,426)	107	371	4	(8,813)	26	67,984	-	(4,567)	-	(25,396)	12,732	-	-	-
Administration - Ethics Commission	16,115	-	-	2,302	2,302	2,302	2,302	-	-	-	2,302	-	-	-	-
Administration - Finance	454	14	48	1	116	3	9,230	-	323	-	437	1,762	-	-	-
Administration - Purchasing	916	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Administration - Secretary's Office	1,251	287	365	-	469	-	-	-	6,414	-	2,764	365	-	-	-
Legislative Auditor	-	-	26,864	-	-	-	-	-	-	-	-	-	-	-	-
Treasurer's Office	4,270	131	455	5	1,088	32	86,757	-	3,038	-	4,110	16,563	-	-	-
General Service Support	-	-	4	-	-	-	-	-	-	-	-	-	-	-	-
State Employees Grievance Board	-	-	528	-	-	-	-	-	528	-	-	-	-	-	-
Protective Services Division	-	-	2,885	-	-	-	-	-	-	-	-	-	-	-	-
Revenue Administration	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Budget Office	460	105	134	-	172	-	-	-	2,357	-	1,016	134	-	-	-
Personnel	65	15	19	-	24	-	-	-	333	-	144	19	-	-	-
Subtotal	22,809	1,737	33,047	2,311	(2,877)	2,364	166,273	-	32,531	-	(4,237)	32,947	-	-	-
Rollforwards	(18,475)	(591)	27,371	(154)	(3,697)	199	(95,730)	-	(41,497)	-	(3,879)	(7,847)	-	-	-
Proposed Costs	\$ 4,334	\$ 1,145	\$ 60,417	\$ 2,158	\$ (6,574)	\$ 2,564	\$ 70,543	\$ (8,966)	\$ (8,117)	\$ (8,117)	\$ (8,117)	\$ 25,100	\$ (8,117)	\$ (8,117)	\$ 25,100

**State of West Virginia
Allocated Cost by Department**

Central Service Departments	0228 Prosecuting Attorney Institute									
	0230 CHIP	0233 Real Estate Division	0303 Banking	0311 Environment	0304 Tourism	0305 Forestry	0306 Geological Survey	0307 Development Office		
Equipment Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Employee Insurance Agency	37	56	168	206	361	667	287	592		
Public Employee Retirement System	551	826	2,477	3,028	5,322	9,818	4,221	8,717		
Auditor's Office	218	34,766	(2,129)	995	(3,574)	(237)	(903)	(282)		
Administration - Ethics Commission	-	2,302	-	6,906	4,604	-	-	2,302		
Administration - Finance	57	4,806	377	176	454	923	266	787		
Administration - Purchasing	-	916	-	-	-	-	-	1,832		
Administration - Secretary's Office	156	235	704	860	1,512	2,790	1,199	2,477		
Legislative Auditor	-	-	-	-	-	-	-	-		
Treasurer's Office	539	45,174	3,548	1,657	4,272	8,680	2,501	7,398		
General Service Support	-	-	-	-	-	21	-	87		
State Employees Grievance Board	-	-	-	-	-	1,056	-	-		
Protective Services Division	-	-	-	-	-	14,340	-	-		
Revenue Administration	-	-	-	-	-	-	-	59,738		
State Budget Office	57	86	259	316	556	1,025	441	910		
Personnel	8	12	37	45	79	145	62	129		
Subtotal	1,625	89,178	5,441	14,190	13,586	39,228	8,074	84,686		
Roll forwards	(714)	(31,968)	(3,658)	(1,044)	(5,649)	(14,270)	(4,211)	2,074		
Proposed Costs	\$ 910	\$ 57,211	\$ 1,784	\$ 13,146	\$ 7,938	\$ 24,958	\$ 3,863	\$ 86,761		

**State of West Virginia
Allocated Cost by Department**

Central Service Departments	0308 Labor	0310 Natural Resources	0313 Environmental Protection	0314 Miner's Health	0315 Oil/Gas Conservation	0316 Water Development Authority	0319/20 Coal Miners Health	0322/3 Employment Programs	0402 Education
Equipment Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Employee Insurance Agency	642	4,660	5,114	928	6	75	-	2,542	3,495
Public Employee Retirement System	9,451	68,632	75,330	13,671	92	1,101	-	37,436	51,474
Auditor's Office	1,968	(82,755)	(2,078)	(821)	53	345	(117)	5,835	16,044
Administration - Ethics Commission	2,302	4,604	9,209	2,302	2,302	2,302	4,604	4,604	4,604
Administration - Finance	702	9,999	5,119	726	15	101	67	2,397	5,334
Administration - Purchasing	-	62,283	106,247	916	-	-	-	3,664	9,159
Administration - Secretary's Office	2,686	19,502	21,406	3,885	26	313	-	10,638	14,627
Legislative Auditor	-	-	2,155	-	-	-	-	-	-
Treasurer's Office	6,594	93,989	48,120	6,826	139	950	633	22,532	50,143
General Service Support	38	88	405	-	-	-	-	238	183
State Employees Grievance Board	4,226	5,282	2,113	1,056	-	-	-	2,113	6,867
Protective Services Division	26,103	60,363	276,963	-	-	-	-	162,592	124,997
Revenue Administration	-	-	-	-	-	-	-	-	-
State Budget Office	987	7,168	7,868	1,428	10	115	-	3,910	5,376
Personnel	140	1,013	1,112	202	1	16	-	553	760
Subtotal	55,837	254,829	559,084	31,120	2,645	5,318	5,188	259,052	293,064
Rollforwards	(1,348)	(104,528)	(401,809)	(4,477)	174	256	16	(12,002)	(42,196)
Proposed Costs	\$ 54,489	\$ 150,301	\$ 157,275	\$ 26,643	\$ 2,818	\$ 5,573	\$ 5,204	\$ 247,050	\$ 250,867

**State of West Virginia
Allocated Cost by Department**

Central Service Departments	0403 School for the Deaf & Blind	0431/9 Education & the Arts	0432 Culture & History	0441/491 HEPC	0505 Barbers	0507 Health Care Authority	0508 Senior Services	0509 Hospital Finance Authority	0510 Human Rights Commission	0511 Human Services
Equipment Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Employee Insurance Agency	1,084	966	710	72,992	44	262	193	6	150	34,655
Public Employee Retirement System	15,965	14,222	10,460	1,075,088	642	3,854	2,844	92	2,202	510,431
Auditor's Office	65	(2,680)	(5,310)	(1,531,148)	601	(612)	2	31	531	316,854
Administration - Ethics Commission	-	6,906	9,209	55,252	2,302	6,906	2,302	2,302	2,302	23,022
Administration - Finance	1,003	1,502	927	117,315	78	283	274	4	148	75,860
Administration - Purchasing	8,243	4,580	6,411	1,832	-	916	-	-	-	77,853
Administration - Secretary's Office	4,537	4,041	2,972	305,495	183	1,095	808	26	626	145,043
Legislative Auditor	-	-	-	820,238	-	-	-	-	-	184,912
Treasurer's Office	9,427	14,120	8,715	1,102,746	736	2,662	2,578	38	1,392	713,073
General Service Support	-	13	-	-	-	-	-	-	-	600
State Employees Grievance Board	1,585	-	-	68,668	-	-	-	-	-	391,935
Protective Services Division	-	8,917	-	-	-	-	-	-	-	409,970
Revenue Administration	-	-	-	-	-	-	-	-	-	-
State Budget Office	1,667	1,485	1,092	112,287	67	402	297	10	230	53,311
Personnel	236	210	154	15,870	9	57	42	1	33	7,535
Subtotal	43,812	54,283	35,342	2,216,633	4,662	15,826	9,342	2,511	7,613	2,945,053
Rollforwards	(31,894)	(11,810)	(11,092)	(1,009,606)	(14,778)	323	(3,384)	191	(5,290)	(1,302,652)
Proposed Costs	\$ 11,917	\$ 42,473	\$ 24,249	\$ 1,207,028	\$ (10,115)	\$ 16,148	\$ 5,957	\$ 2,702	\$ 2,323	\$ 1,642,401

**State of West Virginia
Allocated Cost by Department**

Central Service Departments	0601 Military Affairs & Public Safety	0603 Adjutant General	0604 Armory Board	0605 Probation/Parole Board		0606 Emergency Services	0608 Corrections	0612 State Police	0613 Veterans Affairs		0615 Regional Jail
Equipment Depreciation	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Public Employee Insurance Agency	150	2,672	-	44	243	10,964	6,379	1,258	5,675	-	-
Public Employee Retirement System	2,202	39,363	-	642	3,578	161,488	93,957	18,534	83,588	-	-
Auditor's Office	330	(2,537)	(20,143)	240	(2,747)	(127,987)	(8,956)	8,842	(49,220)	-	-
Administration - Ethics Commission	-	-	-	2,302	4,604	-	-	2,302	2,302	-	-
Administration - Finance	158	2,471	560	93	466	9,039	4,995	1,318	3,537	-	-
Administration - Purchasing	20,150	5,496	-	-	6,411	32,057	21,066	7,327	-	-	-
Administration - Secretary's Office	626	11,185	-	183	1,017	45,888	26,699	5,267	23,752	-	-
Legislative Auditor	-	-	-	-	-	-	3,315	-	-	-	-
Treasurer's Office	1,485	23,226	5,265	877	4,378	84,970	46,955	12,390	33,247	-	-
General Service Support	14	-	-	-	-	144	-	1	-	-	-
State Employees Grievance Board	-	-	-	-	-	61,273	1,056	70,781	30,108	-	-
Protective Services Division	9,516	-	-	-	-	98,222	-	426	-	-	-
Revenue Administration	-	-	-	-	-	-	-	-	-	-	-
State Budget Office	230	4,111	-	67	374	16,866	9,813	1,936	8,730	-	-
Personnel	33	581	-	9	53	2,384	1,387	274	1,234	-	-
Subtotal	34,894	86,567	(14,318)	4,457	18,377	395,309	206,667	130,656	142,954	-	-
Rollforwards	(1,143)	(3,356)	(5,581)	(752)	1,318	(62,531)	(53,250)	53,703	(21,852)	-	-
Proposed Costs	\$ 33,750	\$ 83,211	\$ (19,898)	\$ 3,705	\$ 19,695	\$ 332,778	\$ 153,417	\$ 184,358	\$ 121,101	\$ -	\$ -

**State of West Virginia
Allocated Cost by Department**

Central Service Departments	0618		0620		0621 Juvenile Services		07xx Tax & Revenue		0704 Insurance Commission		0708 ABC Administration		08xx Transportation	
	Veterans Home	0619 Fire Commission	Criminal Justice	0620 Criminal Justice	0621 Juvenile Services	07xx Tax & Revenue	0704 Insurance Commission	0708 ABC Administration	08xx Transportation					
Equipment Depreciation														
Public Employee Insurance Agency	274	318	206		4,211	4,031	1,831	492			36,605			
Public Employee Retirement System	4,037	4,679	3,028		62,026	59,365	26,976	7,249			539,150			
Auditor's Office	(15,973)	(551)	2,212		21	563,240	128,581	2,572			(3,711,616)			
Administration - Ethics Commission	2,302	2,302	-		-	6,906	11,511	2,302			11,511			
Administration - Finance	1,026	344	431		3,432	76,971	18,701	677			38,334			
Administration - Purchasing	3,664	-	-		3,664	13,739	6,411	2,748			373,697			
Administration - Secretary's Office	1,147	1,330	860		17,625	16,869	7,665	2,060			153,204			
Legislative Auditor	-	-	-		213,161	276,998	-	-			44,000			
Treasurer's Office	9,641	3,237	32,256		4,051	723,522	175,785	6,360			360,331			
General Service Support	-	-	-		-	273	130	-			552			
State Employees Grievance Board	-	2,641	528		13,734	4,226	528	-			116,735			
Protective Services Division	-	-	-		-	186,422	88,583	-			377,374			
Revenue Administration	-	-	-		-	699,974	-	-			-			
State Budget Office	422	489	316		6,478	6,200	2,817	757			56,311			
Personnel	60	69	45		916	876	398	107			7,958			
Subtotal	6,599	14,858	39,882		329,319	2,639,612	469,918	25,323			(1,595,855)			
Rollforwards	(23,062)	1,977	(6,147)		159,360	(318,974)	(74,376)	(4,462)			(1,147,751)			
Proposed Costs	\$ (16,464)	\$ 16,836	\$ 33,736		\$ 488,679	\$ 2,320,638	\$ 395,543	\$ 20,862			\$ (2,743,606)			

State of West Virginia Allocated Cost by Department

Central Service Departments	09xx Boards & Commissions		0932 Rehabilitation Services		1400 Agriculture		1500 Attorney General		1600 Secretary of State		1601 Elections		2100 Senate		2200 Delegates		2300 Legislature - Joint Expenses		
	\$		\$		\$		\$		\$		\$		\$		\$		\$		
Equipment Depreciation	-		-		-		-		-		-		-		-		-		-
Public Employee Insurance Agency	2,436		3,308		1,987		1,115		330		-		299		311		716		
Public Employee Retirement System	35,876		48,722		29,270		16,424		4,863		-		4,404		4,588		10,552		
Auditor's Office	(3,082)		68,876		(10,320)		6,748		(1,149)		4		3,171		5,327		2,040		
Administration - Ethics Commission	87,482		2,302		2,302		-		-		2,302		-		-		-		
Administration - Finance	2,736		11,891		2,827		983		296		1		424		715		881		
Administration - Purchasing	15,571		2,748		28,394		1,832		3,664		-		1,832		1,832		-		
Administration - Secretary's Office	10,194		13,845		8,317		4,667		1,382		-		1,251		1,304		2,998		
Legislative Auditor	72,018		-		161,333		91,499		-		-		63,882		-		-		
Treasurer's Office	25,721		111,774		26,576		9,237		2,783		5		3,984		6,725		8,278		
General Service Support	2		53		-		-		-		-		-		-		-		
State Employees Grievance Board	528		8,451		-		-		-		-		-		-		-		
Protective Services Division	1,357		36,291		-		-		-		-		-		-		-		
Revenue Administration	-		-		-		-		-		-		-		-		-		
State Budget Office	3,747		5,089		3,057		1,715		508		-		460		479		1,102		
Personnel	530		719		432		242		72		-		65		68		156		
Subtotal	255,116		314,069		254,175		134,464		12,749		2,311		79,772		21,349		26,722		
Rollforwards	75,832		(84,760)		155,169		87,814		(154,492)		241		62,066		(4,198)		(8,703)		
Proposed Costs	\$ 330,947		\$ 229,309		\$ 409,344		\$ 222,277		\$ (141,742)		\$ 2,553		\$ 141,839		\$ 17,151		\$ 18,020		

**State of West Virginia
Allocated Cost by Department**

Central Service Departments	2400 Supreme Court	Other	Subtotal	Direct Billed	Unallocated	Total
Equipment Depreciation	\$ -	-	-	-	-	-
Public Employee Insurance Agency	8,553	235,677	463,885	-	-	463,885
Public Employee Retirement System	125,979	3,471,258	6,832,503	-	-	6,832,503
Auditor's Office	34,327	-	(4,345,502)	7,710,534	-	3,365,032
Administration - Ethics Commission	-	382,159	715,973	-	-	715,973
Administration - Finance	7,614	-	433,034	-	-	433,034
Administration - Purchasing	-	35,721	873,791	-	-	873,791
Administration - Secretary's Office	35,798	5,606	960,732	-	-	960,732
Legislative Auditor	-	144,895	2,105,271	-	-	2,105,271
Treasurer's Office	71,570	-	4,070,475	-	-	4,070,475
General Service Support	-	-	2,845	-	-	2,845
State Employees Grievance Board	528	318,513	1,116,644	-	-	1,116,644
Protective Services Division	-	-	1,945,058	-	-	1,945,058
Revenue Administration	-	-	699,974	-	-	699,974
State Budget Office	13,158	362,552	713,615	-	-	713,615
Personnel	1,860	291	49,907	-	-	49,907
Subtotal	299,387	4,956,673	16,638,204	7,710,534	-	24,348,738
Rollforwards	147,352	(277,471)	(4,666,714)	-	-	(4,666,714)
Proposed Costs	\$ 446,740	\$ 4,679,201	\$ 11,971,490	\$ 7,710,534	\$ -	\$ 19,682,024