

**COST ALLOCATION AGREEMENT  
STATE AND LOCAL GOVERNMENTS**

**EIN #:** 550526580

**DATE:** September 15, 2022

**STATE/LOCALITY:**

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

**FILING REF:** The preceding  
Agreement was dated  
November 1, 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, 2023 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:** September 15, 2022

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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: September 15, 2022

ACCEPTANCE:

BY THE STATE/LOCALITY:

STATE OF WEST VIRGINIA

(STATE/LOCALITY)

*David Mullens*

(SIGNATURE)

*David Mullens*

(NAME)

*Finance Director*

(TITLE)

*11-9-22*

(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: 2022.11.09 07:37:49 -05'00'

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

September 15, 2022

(DATE)

HHS Representative: Pamela Page

Telephone: 214-767-6505

**State of West Virginia  
FY 2023 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	889	60	0	407	0	1,830	0
PEIA	137	50	49	0	84	0	602	324
PERS	7,485	2,726	2,867	0	4,733	0	35,738	19,137
AUDITOR'S OFFICE	124,645	1,194	807	1	(3,930)	294,185	(2,101)	(43,057)
ETHICS COMMISSION	13,604	0	0	1,945	1,945	1,945	0	1,945
FINANCE DIVISION	37,609	648	181	(0)	1,905	71,673	18,422	5,276
PURCHASING DIVISION	0	0	0	0	0	0	0	0
SECRETARY'S OFFICE	0	22,599	24,244	0	39,850	0	304,840	163,123
TREASURER'S OFFICE	147,604	1,323	872	1	1,503	334,690	10,690	11,739
GRIEVANCE BOARD	0	0	0	0	0	0	3,107	0
PROTECTIVE SVCS DIV	0	50,315	3,348	0	23,017	0	103,726	0
REVENUE ADMIN	0	0	0	0	0	0	0	0
STATE BUDGET OFFICE	422	154	162	0	268	0	2,028	1,085
PERSONNEL	0	101	0	0	0	0	1,287	691
ERP OVERHEAD	(4,657)	(1,548)	(1,505)	(10)	(1,917)	(382,329)	(11,229)	(11,601)
<b>Total Fixed</b>	<b>326,848</b>	<b>78,451</b>	<b>31,086</b>	<b>1,938</b>	<b>67,864</b>	<b>320,163</b>	<b>468,941</b>	<b>148,661</b>

**State of West Virginia  
FY 2023 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	63	0	142	0	0	649	256
PEIA	0	124	17	0	51	59	106	140	218
PERS	0	6,403	865	0	3,033	3,783	6,066	7,515	13,488
AUDITOR'S OFFICE	1	29,899	1,074	0	959	3,918	110,988	(1,410)	5,159
ETHICS COMMISSION	1,945	0	0	1,945	0	0	5,834	3,888	0
FINANCE DIVISION	0	8,008	1,037	0	239	586	29,774	2,936	2,608
PURCHASING DIVISION	0	0	0	0	0	486	0	2,623	(1,858)
SECRETARY'S OFFICE	0	51,554	6,985	0	25,683	0	0	0	0
TREASURER'S OFFICE	2	32,906	1,411	0	1,131	(449)	130,730	3,544	8,361
GRIEVANCE BOARD	0	0	0	0	(667)	0	0	0	277
PROTECTIVE SVCS DIV	0	0	3,575	0	8,036	0	0	36,783	14,510
REVENUE ADMIN	0	0	0	0	0	0	0	0	0
STATE BUDGET OFFICE	0	358	48	0	172	217	344	423	767
PERSONNEL	0	0	0	0	112	138	224	279	484
ERP OVERHEAD	(6)	(63,857)	(1,425)	0	(1,674)	(3,075)	(2,140)	(4,932)	(9,756)
<b>Total Fixed</b>	<b>1,942</b>	<b>65,396</b>	<b>13,650</b>	<b>1,945</b>	<b>37,216</b>	<b>5,663</b>	<b>281,925</b>	<b>52,439</b>	<b>34,515</b>

**State of West Virginia  
FY 2023 Fixed Cost by Department**

Central Service Departments	0306 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	1,574	662	1,079	4,713	287	0	0	0
PEIA	116	299	128	2,030	1,997	237	3	31	0
PERS	6,458	17,356	9,088	121,200	121,825	16,177	168	1,976	0
AUDITOR'S OFFICE	623	12,717	3,291	141,297	(161,033)	999	148	730	330
ETHICS COMMISSION	0	1,945	1,945	3,888	7,776	1,945	1,945	1,945	3,888
FINANCE DIVISION	1,088	35,829	3,049	80,175	23,482	2,402	25	922	79
PURCHASING DIVISION	(826)	6,493	486	19,473	29,340	2,419	0	0	0
SECRETARY'S OFFICE	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	1,680	10,763	7,242	354,903	(57,804)	3,454	128	677	366
GRIEVANCE BOARD	0	0	(4,005)	(2,354)	(7,461)	(667)	0	0	0
PROTECTIVE SVCS DIV	0	89,208	37,470	61,068	267,239	16,237	0	0	0
REVENUE ADMIN	0	0	0	0	0	0	0	0	0
STATE BUDGET OFFICE	366	982	525	6,875	6,926	930	10	114	0
PERSONNEL	0	629	318	4,352	4,360	574	0	71	0
ERP OVERHEAD	(2,682)	(14,510)	(7,756)	(453,943)	(91,715)	(4,784)	(437)	(770)	(443)
<b>Total Fixed</b>	<b>6,823</b>	<b>163,286</b>	<b>52,444</b>	<b>340,044</b>	<b>149,644</b>	<b>40,210</b>	<b>1,991</b>	<b>5,697</b>	<b>4,221</b>

**State of West Virginia  
FY 2023 Fixed Cost by Department**

Central Service Departments	0327/330 WORKFORCE	0402 EDUCATION	0403 SCHOOL F/T DEAF & BLIND	0431/9 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	2,563	3,135	0	0	0	0	0	0	0
PEIA	1,260	1,385	240	108	253	29,610	21	(2)	50
PERS	69,391	85,313	18,142	8,890	16,210	1,795,968	1,168	250	3,561
AUDITOR'S OFFICE	212,604	46,045	1,539	368	2,348	30,544	1,114	555	4,024
ETHICS COMMISSION	3,888	3,888	0	5,834	7,776	50,777	1,945	5,834	1,945
FINANCE DIVISION	93,876	71,805	2,341	130	4,690	246,747	159	71	3,918
PURCHASING DIVISION	7,598	2,903	(3,930)	12,014	902	1,312	0	(1,997)	0
SECRETARY'S OFFICE	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	239,979	52,411	7,501	3,639	11,407	676,100	752	590	5,063
GRIEVANCE BOARD	6,766	1,145	0	2,164	0	13,674	0	0	0
PROTECTIVE SVCS DIV	145,341	177,850	0	0	0	0	0	0	0
REVENUE ADMIN	0	0	0	0	0	0	0	0	0
STATE BUDGET OFFICE	3,903	4,853	1,053	518	927	101,977	66	17	208
PERSONNEL	0	0	0	718	578	0	0	8	128
ERP OVERHEAD	(346,744)	(81,692)	(11,099)	(8,585)	(16,900)	(969,116)	(967)	(1,094)	(6,006)
<b>Total Fixed</b>	<b>440,427</b>	<b>369,042</b>	<b>15,787</b>	<b>25,797</b>	<b>28,189</b>	<b>1,977,592</b>	<b>4,258</b>	<b>4,231</b>	<b>12,890</b>

**State of West Virginia  
FY 2023 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	10,641	171	0	0	0	0	1,962
PEIA	3	47	13,648	140	1,752	0	(5)	373	7,862
PERS	168	2,839	839,954	6,573	102,244	0	(194)	17,685	503,713
AUDITOR'S OFFICE	113	460	(23,505)	(665)	(655,987)	12,651	(194)	(37,378)	(106,762)
ETHICS COMMISSION	1,945	1,945	19,437	0	0	0	1,945	3,888	0
FINANCE DIVISION	26	929	494,084	1,736	43,597	242	(188)	46,712	23,920
PURCHASING DIVISION	0	0	217,598	967	86,569	0	0	6,977	(9,454)
SECRETARY'S OFFICE	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	124	892	559,564	1,314	72,619	3,227	(763)	6,404	84,179
GRIEVANCE BOARD	0	0	308,152	0	(1,336)	0	0	3,774	(491)
PROTECTIVE SVCS DIV	0	0	604,872	9,627	0	0	0	0	111,204
REVENUE ADMIN	0	0	0	0	0	0	0	0	0
STATE BUDGET OFFICE	10	162	47,763	363	5,785	0	(10)	979	28,757
PERSONNEL	0	106	29,965	0	0	0	0	668	17,843
ERP OVERHEAD	(169)	(1,264)	(683,733)	(1,890)	(51,003)	(4,384)	(1,273)	(8,742)	(80,678)
<b>Total Fixed</b>	<b>2,220</b>	<b>6,115</b>	<b>2,438,439</b>	<b>18,336</b>	<b>(395,760)</b>	<b>11,736</b>	<b>(682)</b>	<b>41,341</b>	<b>582,055</b>

**State of West Virginia  
FY 2023 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	641	159	0	0	0	464	0	3,514	119
PEIA	1,732	295	0	107	107	(175)	0	1,382	584
PERS	123,220	21,617	0	6,646	6,894	(6,248)	0	87,942	35,149
AUDITOR'S OFFICE	(54,179)	248	(2,444)	6,460	2,397	(8,871)	(6,819)	21,829	67,068
ETHICS COMMISSION	0	1,945	1,945	1,945	1,945	0	0	5,834	9,721
FINANCE DIVISION	12,057	2,713	2,384	2,298	1,165	(1,238)	(626)	43,239	30,166
PURCHASING DIVISION	2,279	3,389	0	2,419	3,109	(826)	(2,482)	(68)	10,565
SECRETARY'S OFFICE	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	38,750	7,369	(3)	1,752	2,117	(10,802)	(671)	37,651	74,079
GRIEVANCE BOARD	(2,395)	14,124	30,329	0	(667)	277	29,061	(2,629)	(783)
PROTECTIVE SVCS DIV	36,317	9,023	0	0	0	26,307	0	199,273	6,708
REVENUE ADMIN	0	0	0	0	0	0	0	1,317,769	0
STATE BUDGET OFFICE	7,099	1,250	0	380	396	(328)	0	5,017	1,998
PERSONNEL	0	751	0	241	249	(248)	0	3,389	1,264
ERP OVERHEAD	(47,864)	(19,209)	(6)	(2,347)	(3,566)	(17,141)	(1,064)	(18,707)	(119,380)
<b>Total Fixed</b>	<b>117,658</b>	<b>43,675</b>	<b>32,205</b>	<b>19,900</b>	<b>14,146</b>	<b>(18,830)</b>	<b>17,399</b>	<b>1,705,436</b>	<b>117,259</b>

**State of West Virginia  
FY 2023 Fixed Cost by Department**

Central Service Departments	0708 ABC ADMIN	08XX TRANSPORTATION	09XX BRDS/COMMISSIONS	0932 REHAB SVCS	1400 AGRICULTURE	1500 ATTY GEN'L	1600 SECY/STATE	1601 ELECTIONS	2100 SENATE
EQUIPMENT DEPREC	0	0	0	0	0	0	0	0	0
GENERAL SVCS SUPPORT	0	7,555	91	1,140	0	0	0	0	0
PEIA	156	14,757	783	884	873	499	125	0	92
PERS	10,035	914,451	49,824	59,624	53,118	29,123	7,647	0	5,508
AUDITOR'S OFFICE	1,096	(2,554,670)	5,502	39,797	19,755	(1,448)	4,053	6	(1,643)
ETHICS COMMISSION	1,945	9,721	73,861	1,945	1,945	0	0	1,945	0
FINANCE DIVISION	2,229	10,151	11,987	23,380	15,249	2,219	1,587	1	1,025
PURCHASING DIVISION	2,903	222,846	6,768	13,397	29,758	280	(1,240)	0	0
SECRETARY'S OFFICE	0	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	6,704	(313,590)	19,897	63,361	52,532	6,974	3,995	6	1,399
GRIEVANCE BOARD	0	229,341	1,220	(5,341)	0	0	0	0	0
PROTECTIVE SVCS DIV	0	428,487	5,183	64,554	0	0	0	0	0
REVENUE ADMIN	0	0	0	0	0	0	0	0	0
STATE BUDGET OFFICE	575	52,032	2,843	3,419	3,019	1,650	435	0	314
PERSONNEL	358	35,730	1,773	2,100	0	0	0	0	0
ERP OVERHEAD	(6,489)	(631,710)	(27,062)	(107,244)	(54,783)	(8,066)	(5,632)	(15)	(1,745)
<b>Total Fixed</b>	<b>19,512</b>	<b>(1,574,899)</b>	<b>152,671</b>	<b>161,015</b>	<b>121,467</b>	<b>31,232</b>	<b>10,971</b>	<b>1,943</b>	<b>4,951</b>

**State of West Virginia  
FY 2023 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	440	248	45,452
PEIA	77	253	4,168	101,945	192,193
PERS	5,060	15,350	251,344	6,052,698	11,608,963
AUDITOR'S OFFICE	518	722	64,189	2,336	(2,384,786)
ETHICS COMMISSION	0	0	0	318,423	604,443
FINANCE DIVISION	1,060	3,076	25,728	3,516	1,556,112
PURCHASING DIVISION	0	0	0	0	673,191
SECRETARY'S OFFICE	0	0	0	0	638,877
TREASURER'S OFFICE	1,627	5,869	109,938	2,682	2,844,106
GRIEVANCE BOARD	0	0	0	524,757	1,139,373
PROTECTIVE SVCS DIV	0	0	24,886	14,066	2,578,232
REVENUE ADMIN	0	0	0	0	1,317,769
STATE BUDGET OFFICE	291	872	14,267	342,798	658,837
PERSONNEL	0	0	0	5,618	114,859
ERP OVERHEAD	(3,009)	(7,029)	(141,474)	(752)	(4,578,336)
<b>Total Fixed</b>	<b>5,623</b>	<b>19,114</b>	<b>353,488</b>	<b>7,368,335</b>	<b>17,009,285</b>