

**COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS**

EIN #: 550526580

DATE: June 8, 2023

STATE/LOCALITY:

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

FILING REF: The preceding
Agreement was dated
September 15, 2022

SECTION I: ALLOCATED COSTS

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, 2024 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

STATE/LOCALITY: State of West Virginia

DATE: June 8, 2023

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 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

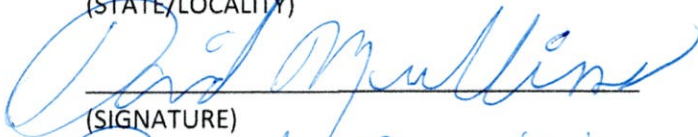
DATE: June 8, 2023

ACCEPTANCE:

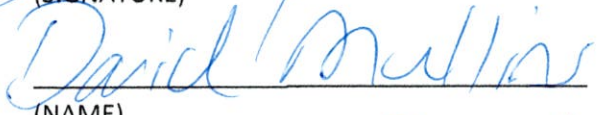
BY THE STATE/LOCALITY:

STATE OF WEST VIRGINIA

(STATE/LOCALITY)



(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

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: 2023.06.29 10:28:52 -04'00'

(SIGNATURE)

Darryl W. Mayes

(NAME)

Deputy Director, Cost Allocation Services

(TITLE)

June 8, 2023

(DATE)

HHS Representative: Pamela Page

Telephone: 214-767-6505

State of West Virginia
FY 2024 Fixed Cost by Department

Exhibit A

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
EQUIPMENT DEPREC	0	0	0	0	0	0	0	0
GENERAL SVCS SUPPORT	0	(1,121)	21	0	0	121	0	531
PEIA	(77)	(10)	(32)	0	(43)	(43)	0	(423)
PERS	6,462	3,005	3,024	0	4,633	4,633	0	37,133
AUDITOR'S OFFICE	(103,646)	967	527	4	(10,125)	(10,125)	169,265	(5,164)
ETHICS COMMISSION	13,470	0	0	1,924	1,924	1,924	1,924	0
FINANCE DIVISION	36,935	734	166	1	1,946	1,946	54,398	18,588
PURCHASING DIVISION	1,364	0	0	0	0	0	0	0
SECRETARY'S OFFICE	0	19,395	19,097	0	29,362	29,362	0	233,845
TREASURER'S OFFICE	8,365	1,630	998	7	1,591	1,591	316,107	8,775
GRIEVANCE BOARD	0	0	0	0	0	0	0	0
PROTECTIVE SVCS DIV	0	(55,130)	2,029	0	12,532	12,532	0	55,542
REVENUE ADMIN	0	0	0	0	0	0	0	0
STATE BUDGET OFFICE	311	147	146	0	224	224	0	1,790
PERSONNEL	0	85	0	0	0	0	0	975
ERP OVERHEAD	36	7	5	0	7	7	1,460	40
Total Fixed	(36,781)	(30,291)	25,980	1,937	42,172	42,172	543,154	351,632

State of West Virginia
FY 2024 Fixed Cost by Department

Central Service Departments	0211 BUILDING COMMISSION	0217 UNIFORM STATE LAWS	0221 PUBLIC DEFENDER	0228 PROSECUTING ATTY INST	0230 CHIP	0233 REAL ESTATE DIVISION	0303 BANKING	0311 ENVIRON
EQUIPMENT DEPREC	0	0	0	0	0	0	0	0
GENERAL SVCS SUPPORT	0	0	0	138	0	37	0	0
PEIA	(157)	0	(40)	3	0	(51)	(59)	
PERS	20,714	0	5,629	995	0	2,642	3,848	
AUDITOR'S OFFICE	(41,829)	(3)	99,621	(1,491)	0	606	2,574	
ETHICS COMMISSION	1,924	1,924	0	0	1,924	0	0	
FINANCE DIVISION	4,594	(1)	31,691	1,121	0	214	775	
PURCHASING DIVISION	0	0	0	0	0	0	977	
SECRETARY'S OFFICE	132,006	0	35,926	6,565	0	16,233	0	
TREASURER'S OFFICE	9,661	(2)	147,439	1,633	0	1,252	225	
GRIEVANCE BOARD	0	0	0	0	0	0	0	
PROTECTIVE SVCS DIV	0	0	0	9,034	0	4,036	0	
REVENUE ADMIN	0	0	0	0	0	0	0	
STATE BUDGET OFFICE	1,004	0	273	49	0	125	184	
PERSONNEL	563	0	0	0	0	64	97	
ERP OVERHEAD	45	0	635	7	0	5	2	
Total Fixed	128,526	1,918	321,174	18,055	1,924	25,164	8,623	1

State of West Virginia
FY 2024 Fixed Cost by Department

Central Service Departments	0304 TOURISM	0305 FORESTRY	0306 GEOLOGICAL SURVEY	0307 DEVELOPMENT OFC	0308 LABOR	0310 NATURAL RESOURCES	0313 ENVIRON PROTECT	0314 MII HE
EQUIPMENT DEPREC	0	0	0	0	0	0	0	0
GENERAL SVCS SUPPORT	166	92	0	40	236	386	467	
PEIA	(96)	(168)	(26)	(121)	(189)	(1,281)	(1,304)	
PERS	6,079	14,732	6,614	20,082	10,158	126,789	137,595	
AUDITOR'S OFFICE	2,659	(2,127)	(1,813)	(2,563)	(1,454)	(238,815)	(83,137)	
ETHICS COMMISSION	3,849	0	0	1,924	1,924	3,849	7,696	
FINANCE DIVISION	2,900	1,859	1,193	23,950	2,782	54,617	36,608	
PURCHASING DIVISION	(1,182)	2,932	977	362	1,568	26,360	71,177	
SECRETARY'S OFFICE	0	0	0	0	0	0	0	
TREASURER'S OFFICE	3,380	6,419	2,119	12,703	6,611	309,688	0	
GRIEVANCE BOARD	0	(9,916)	0	0	(736)	101,614	13,360	
PROTECTIVE SVCS DIV	18,318	8,790	0	27,255	22,703	37,000	89,419	
REVENUE ADMIN	0	0	0	0	0	0	0	
STATE BUDGET OFFICE	291	710	323	976	484	6,122	6,651	
PERSONNEL	153	387	0	554	248	3,369	3,677	
ERP OVERHEAD	16	31	10	58	31	1,461	0	
Total Fixed	36,533	23,741	9,397	85,220	44,366	431,158	282,208	

State of West Virginia
FY 2024 Fixed Cost by Department

Central Service Departments	0315 OIL/GAS CONSERVATION	0316 WATER DEV AUTHORITY	0319/20 COAL MINERS HEALTH	0327/530 WORKFORCE	0402 EDUCATION	0403 SCHOOL FT DEAF & BLIND	0431/9 EDUCATION & THE ARTS	CULTURE/HIS
EQUIPMENT DEPREC	0	0	0	0	0	0	0	0
GENERAL SVCS SUPPORT	0	0	0	1,491	(37)	0	0	0
PEIA	(1)	(25)	0	135	(721)	(589)	(324)	
PERS	201	2,020	0	87,151	104,708	12,720	5,289	
AUDITOR'S OFFICE	12	172	238	(19,942)	22,795	(1,980)	(4,013)	(1
ETHICS COMMISSION	1,924	1,924	3,849	3,849	3,849	0	5,772	
FINANCE DIVISION	16	927	74	134,716	103,090	1,653	752	
PURCHASING DIVISION	0	0	0	27,590	4,885	9,566	1,701	
SECRETARY'S OFFICE	0	0	0	0	0	0	0	
TREASURER'S OFFICE	151	623	417	48,727	56,074	5,591	4,579	
GRIEVANCE BOARD	0	0	0	22,267	10,378	0	2,594	
PROTECTIVE SVCS DIV	0	0	0	122,215	38,759	0	0	
REVENUE ADMIN	0	0	0	0	0	0	0	
STATE BUDGET OFFICE	10	97	0	4,285	5,082	579	234	
PERSONNEL	0	52	0	0	0	0	72	
ERP OVERHEAD	1	3	2	328	263	27	22	
Total Fixed	2,314	5,793	4,579	432,812	349,125	27,567	16,679	

State of West Virginia
FY 2024 Fixed Cost by Department

Central Service Departments	0440-95 HEPC	0505 BARBERS	0507 HLTH CARE AUTHORITY	0508 SENIOR SERVICES	0509 HOSPITAL FINANCE AUTH	0510 HUMAN RIGHTS COMM	0506/0511 DHHR	0601 MIL AFFAIRS & PU
EQUIPMENT DEPREC	0	0	0	0	0	0	0	0
GENERAL SVCS SUPPORT	0	0	0	0	21	0	32,007	0
PEIA	(13,363)	(19)	(8)	(65)	(9)	(33)	(11,121)	0
PERS	2,227,818	1,216	1,206	4,652	(191)	3,226	856,537	0
AUDITOR'S OFFICE	(1,175,652)	(149)	402	2,921	43	(620)	(401,908)	0
ETHICS COMMISSION	48,105	1,924	5,772	1,924	1,924	1,924	19,242	0
FINANCE DIVISION	304,500	119	126	3,895	14	1,024	421,701	0
PURCHASING DIVISION	977	0	386	0	0	0	337,102	0
SECRETARY'S OFFICE	0	0	0	0	0	0	0	0
TREASURER'S OFFICE	779,813	726	749	5,153	93	1,173	541,947	0
GRIEVANCE BOARD	124,575	0	0	0	0	0	385,222	0
PROTECTIVE SVCS DIV	0	0	0	0	1,251	0	2,044,597	0
REVENUE ADMIN	0	0	0	0	0	0	0	0
STATE BUDGET OFFICE	108,268	58	58	224	(10)	155	41,171	0
PERSONNEL	0	0	33	119	0	85	22,137	0
ERP OVERHEAD	3,629	4	4	24	1	6	2,524	0
Total Fixed	2,408,669	3,879	8,728	18,847	3,137	6,940	4,291,158	0

State of West Virginia
FY 2024 Fixed Cost by Department

Central Service Departments	0603 ADJ GENERAL	0604 ARMORY BOARD	0605 PROB/PAROLE	0606 EMERG SVCS	0608 CORRECTIONS	0612 STATE POLICE	0613 VET AFFAIRS	0615 REGIONA
EQUIPMENT DEPREC	0	0	0	0	0	0	0	0
GENERAL SVCS SUPPORT	0	0	0	0	701	229	157	
PEIA	(1,214)			378	(8,577)	(2,436)	(250)	
PERS	99,366			24,419	478,354	135,632	32,383	
AUDITOR'S OFFICE	(267,122)	2,079	(304)	18,154	(143,737)	(108,040)	(3,205)	(1
ETHICS COMMISSION	0	0	1,924	3,849	0	0	1,924	
FINANCE DIVISION	11,690	646	(227)	16,563	20,763	10,358	2,506	
PURCHASING DIVISION	128,902	0	0	13,113	1,955	386	16,455	
SECRETARY'S OFFICE	0	0	0	0	0	0	0	
TREASURER'S OFFICE	54,134	3,644	(802)	10,129	79,491	37,138	9,593	
GRIEVANCE BOARD	(736)		2,594	0	(77,074)	9,642	14,560	
PROTECTIVE SVCS DIV	0	0	0	0	67,380	22,003	11,452	
REVENUE ADMIN	0	0	0	0	0	0	0	
STATE BUDGET OFFICE	4,782	0	0	1,226	22,813	6,469	1,569	
PERSONNEL	0	0	0	805	11,770	0	879	
ERP OVERHEAD	250	16	(3)	45	367	172	45	
Total Fixed	30,052	6,384	3,183	88,682	454,205	111,553	88,069	

State of West Virginia
FY 2024 Fixed Cost by Department

Central Service Departments	0618 VET HOME	0619 FIRE COMM	0620 CRIM JUST	0621 JUV SERVICES	07XX TAX/REVENUE	0704 INSURANCE COMM	0708 ABC ADMIN	TRANSPORT,
EQUIPMENT DEPREC	0	0	0	0	0	0	0	
GENERAL SVCS SUPPORT	0	0	976	0	(3,439)	5	0	
PEIA	(62)	(133)	(314)	0	(1,092)	(478)	(158)	(
PERS	8,643	6,913	(6,503)	0	98,656	31,592	10,330	1,0
AUDITOR'S OFFICE	(82,812)	696	(2,959)	(13,090)	(5,839)	27,585	264	(1,09
ETHICS COMMISSION	1,924	1,924	0	0	5,772	9,621	1,924	
FINANCE DIVISION	2,414	1,368	620	0	38,269	25,861	1,902	(
PURCHASING DIVISION	3,909	1,955	0	(591)	23,971	14,863	7,431	11
SECRETARY'S OFFICE	0	0	0	0	0	0	0	
TREASURER'S OFFICE	1,877	3,047	(256)	0	26,175	65,896	6,184	(
GRIEVANCE BOARD	0	75,243	0	25,401	11,927	0	0	11
PROTECTIVE SVCS DIV	0	0	64,163	0	(158,739)	1,841	0	2,
REVENUE ADMIN	0	0	0	0	1,140,222	0	0	
STATE BUDGET OFFICE	419	329	(343)	0	4,756	1,514	494	;
PERSONNEL	236	168	(268)	0	2,597	800	261	;
ERP OVERHEAD	9	14	(1)	0	123	316	28	
Total Fixed	(63,442)	91,523	55,115	11,720	1,183,361	179,414	28,660	7;

State of West Virginia
FY 2024 Fixed Cost by Department

Central Service Departments	09XX BRDS/COMMISSIONS	0932 REHAB SVCS	1400 AGRICULTURE	1500 ATTY GEN'L	1600 SECY/STATE	1601 ELECTIONS	2100 SENATE	2200 DELEG
EQUIPMENT DEPREC	0	0	0	0	0	0	0	0
GENERAL SVCS SUPPORT	(25)	(169)	0	1,021	109	0	0	0
PEIA	(563)	(759)	(550)	(360)	(83)	0	(64)	
PERS	60,029	74,187	59,617	29,887	8,663	0	6,050	
AUDITOR'S OFFICE	(12,032)	(20,977)	(14,911)	(3,073)	1,186	1	(2,430)	
ETHICS COMMISSION	73,119	1,924	1,924	0	0	1,924	0	
FINANCE DIVISION	12,521	23,908	20,643	1,834	1,879	0	1,145	
PURCHASING DIVISION	9,748	28,000	40,270	748	5,067	0	0	
SECRETARY'S OFFICE	0	0	0	0	0	0	0	
TREASURER'S OFFICE	23,049	72,169	48,000	5,934	3,445	5	1,807	
GRIEVANCE BOARD	(1,472)	11,501	0	0	0	0	0	
PROTECTIVE SVCS DIV	(340)	4,806	0	60,770	6,491	0	0	
REVENUE ADMIN	0	0	0	0	0	0	0	
STATE BUDGET OFFICE	2,901	3,581	2,883	1,439	419	0	292	
PERSONNEL	1,606	1,968	0	0	0	0	0	
ERP OVERHEAD	106	332	222	28	16	0	8	
Total Fixed	168,647	200,473	158,098	98,227	27,191	1,931	6,809	

State of West Virginia
FY 2024 Fixed Cost by Department

Central Service Departments	2300 LEGIS-JOINT EXPENSES	2400 SUPREME COURT	OTHER	Summary Total
EQUIPMENT DEPREC	0	0	0	0
GENERAL SVCS SUPPORT	0	157	231	37,120
PEA	(188)	(1,903)	(54,575)	(113,453)
PERS	17,546	301,508	6,655,740	12,967,903
AUDITOR'S OFFICE	3,291	21,369	109	(3,488,259)
ETHICS COMMISSION	0	0	317,492	598,426
FINANCE DIVISION	2,995	20,268	4,621	1,563,952
PURCHASING DIVISION	0	0	0	999,672
SECRETARY'S OFFICE	0	0	0	492,428
TREASURER'S OFFICE	5,883	105,527	596	3,000,725
GRIEVANCE BOARD	0	2,594	42,473	997,682
PROTECTIVE SVCS DIV	0	15,076	12,660	2,803,619
REVENUE ADMIN	0	0	0	1,140,222
STATE BUDGET OFFICE	647	14,645	322,344	627,505
PERSONNEL	0	0	2,124	85,243
ERP OVERHEAD	27	491	2	14,001
Total Fixed	30,401	479,732	7,303,818	21,726,787