

**STATE AND LOCAL GOVERNMENTS RATE AGREEMENT**

EIN: 55-6000810

DATE:02/01/2019

ORGANIZATION:

FILING REF.: The preceding agreement was dated 08/07/2018

West Virginia Department of Health & Human Resources

One Davis Square, Suite 300  
Charleston, WV 25301

The rates approved in this agreement are for use on grants, contracts and other agreements with the Federal Government, subject to the conditions in Section III.

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**SECTION I: INDIRECT COST RATES**

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RATE TYPES:      FIXED                  FINAL                  PROV. (PROVISIONAL)      PRED. (PREDETERMINED)

EFFECTIVE PERIOD

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PRED.	07/01/2019	06/30/2020	58.33	On-site	Behavioral Health
PRED.	07/01/2019	06/30/2020	38.93	On-site	Office of Threat Preparedness
PRED.	07/01/2019	06/30/2020	14.13	On-site	Health Facilities, Licensure and Certification
PRED.	07/01/2019	06/30/2020	33.01	On-site	Chief Medical Examiner
PRED.	07/01/2019	06/30/2020	32.86	On-site	StateTrauma & Emergency Care System
PRED.	07/01/2019	06/30/2020	32.57	On-site	Epidemiology and Prevention Services
PRED.	07/01/2019	06/30/2020	32.75	On-site	Health Statistics Center
PRED.	07/01/2019	06/30/2020	75.42	On-site	Laboratory Services

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ORGANIZATION: West Virginia Department of Health & Human Resources

AGREEMENT DATE: 2/1/2019

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<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE (%)</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
PRED.	07/01/2019	06/30/2020	56.65	On-site	Community Health and Health Promotion
PRED.	07/01/2019	06/30/2020	39.90	On-site	Maternal, Child and Family Health
PRED.	07/01/2019	06/30/2020	63.25	On-site	Newborn Metabolic Screening Program
PRED.	07/01/2019	06/30/2020	32.92	On-site	Birth to Three
PRED.	07/01/2019	06/30/2020	33.26	On-site	Nutrition Services
PRED.	07/01/2019	06/30/2020	53.67	On-site	Environmental Health Services
PRED.	07/01/2019	06/30/2020	32.88	On-site	Nursing Home Administrators Licensing Board
PRED.	07/01/2019	06/30/2020	14.43	On-site	Developmental Disabilities Planning Council
PRED.	07/01/2019	06/30/2020	17.21	On-Site	Facilities
PROV.	07/01/2020	06/30/2022			Use same rates and conditions as those cited for fiscal year ending June 30, 2020.

\*BASE

Direct salaries and wages excluding all fringe benefits.

ORGANIZATION: West Virginia Department of Health & Human Resources

AGREEMENT DATE: 2/1/2019

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**SECTION II: SPECIAL REMARKS**

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TREATMENT OF FRINGE BENEFITS:

The fringe benefits are specifically identified to each employee and are charged individually as direct costs. The directly claimed fringe benefits are listed below.

TREATMENT OF PAID ABSENCES

Vacation, holiday, sick leave pay and other paid absences are included in salaries and wages and are claimed on grants, contracts and other agreements as part of the normal cost for salaries and wages. Separate claims are not made for the cost of these paid absences.

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 or more per unit.

Fringe Benefits -

FICA  
Retirement  
Worker's Compensation  
Unemployment Insurance  
Health Insurance  
Life Insurance

Your next proposal for the FYE 06/30/2019 is due in our office by 12/31/2019.

ORGANIZATION: West Virginia Department of Health & Human Resources

AGREEMENT DATE: 2/1/2019

**SECTION III: GENERAL**

**A. LIMITATIONS:**

The rates in 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. Acceptance of the rates is subject to the following conditions: (1) Only costs incurred by the organization were included in its indirect cost pool as finally accepted: such costs are legal obligations of the organization and are allowable under the governing cost principles; (2) The same costs that have been treated as indirect costs are not claimed as direct costs; (3) Similar types of costs have been accorded consistent accounting treatment; and (4) The information provided by the organization which was used to establish the rates is not later found to be materially incomplete or inaccurate by the Federal Government. In such situations the rate(s) would be subject to renegotiation at the discretion of the Federal Government.

**B. ACCOUNTING CHANGES:**

This Agreement is based on the accounting system purported by the organization 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 indirect to direct. Failure to obtain approval may result in cost disallowances.

**C. FIXED RATES:**

If a fixed rate is in this Agreement, it is based on an estimate of the costs for the period covered by the rate. When the actual costs for this period are determined, an adjustment will be made to a rate of a future year(s) to compensate for the difference between the costs used to establish the fixed rate and actual costs.

**D. USE BY OTHER FEDERAL AGENCIES:**

The rates in this Agreement were approved in accordance with the authority in Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200), and should be applied to grants, contracts and other agreements covered by 2 CFR 200, subject to any limitations in A above. The organization may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

**E. OTHER:**

If any Federal contract, grant or other agreement is reimbursing indirect costs by a means other than the approved rate(s) in this Agreement, the organization should (1) credit such costs to the affected programs, and (2) apply the approved rate(s) to the appropriate base to identify the proper amount of indirect costs allocable to these programs.

BY THE INSTITUTION:

West Virginia Department of Health & Human Resources

(INSTITUTION)



(SIGNATURE)

Tara L. Buckner

(NAME)

Chief Financial Officer

(TITLE)

2/4/2019

(DATE)

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: cn=US, o=U.S. Government, ou=HHS, ou=PSG,  
ou=People, ou=2342, ou=200508100.1.1=2000131669,  
c=Darryl W. Mayes -S  
Date: 2019.02.04 10:50:24 -0500

(SIGNATURE)

for Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

2/1/2019

(DATE) 7449

HHS REPRESENTATIVE: Pamela Page

Telephone: (214) 767-3261



DEPARTMENT OF HEALTH & HUMAN SERVICES

Program Support Center  
Financial Management Portfolio  
Cost Allocation Services

1301 Young Street, Room 732  
Dallas, TX 75202  
PHONE: (214) 767-3261  
FAX: (214) 767-3264  
EMAIL: CAS-Dallas@psc.hhs.gov

February 1, 2019

Ms. Tara L. Buckner  
Chief Financial Officer  
West Virginia Department of Health & Human Resources  
One Davis Square, Suite 300  
Charleston, WV 25301

Dear Ms. Buckner:

A copy of an indirect cost proposal Rate Agreement is being e-mailed to you for signature. This Agreement reflects an understanding reached between your organization and a member of my staff concerning the rate(s) that may be used to support your claim for indirect costs on grants and contracts with the Federal Government.

Please have the original signed by an authorized representative of your organization and e-mail it to me, retaining a copy for your files. We will reproduce and distribute the Agreement to the appropriate awarding organization of the Federal Government for their use.

An indirect cost proposal, together with supporting information, is required each year to substantiate claims for indirect costs under grants and contracts awarded by the Federal Government. Thus, your next proposal based on actual costs for the fiscal year ending June 30, 2019 is due in our office by December 31, 2019.

Sincerely,

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=20001  
31669, cn=Darryl W. Mayes-S  
Date: 2019.02.04 10:51:43 -0500

Darryl Mayes  
Deputy Director  
Cost Allocation Services

Enclosures