

**COST ALLOCATION AGREEMENT  
STATE AND LOCAL GOVERNMENTS**

**EIN #:** 06-6000798

**DATE:** June 18, 2024

**STATE/LOCALITY:**

State of Connecticut  
Office of the State Comptroller  
165 Capitol Avenue  
Hartford, CT 06106

**FILING REF:** The preceding agreement was dated December 9, 2022

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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, 2024 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. Fringe Benefits (See Special Remarks)
2. DAS/ISF – Print
3. DAS/ISF – Fleet Operations
4. DAS/BEST – Technical Services
5. DAS – Correctional Industries

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**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 or more per unit.

**FRINGE BENEFIT RATE:**

<u>TYPE</u>	<u>FROM</u>	<u>TO</u>	<u>RATE**</u>	<u>LOCATION</u>	<u>APPLICABLE TO</u>
Fixed	07/01/23	06/30/24	*	All	All Programs

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\* The State of Connecticut uses a combination of direct identification and negotiated fringe benefit rates to claim fringe benefit costs. The fixed fringe benefit rate components, negotiated for each of the Retirement Systems (SERS, ARP, and Teachers), and for Unemployment Compensation, are listed below. Fringe benefit costs for Group Life Insurance, FICA-Social Security, FICA-Medicare, and Medical Insurance are directly identified by individual employee and are not part of the fringe benefit rates shown below.

<u>Rate Component</u>	<u>FYE 6/30/24</u>
SERS Regular Employees	59.57%
SERS Hazardous Duty Employees	86.18%
Alternate Retirement Plan (ARP)	12.23%
Teachers Retirement	30.55%
Unemployment Compensation	0.00%

\*\*Base: Salaries and wages of covered employees (See comments below, Notes 1 & 2).

Treatment of Fringe Benefits: Fringe benefits applicable to direct salaries and wages are treated as direct costs.

NOTE 1

Fringe Benefit Rates: Fringe benefit rates are determined for Unemployment Compensation and each applicable Retirement System shown above. Each fringe benefit component is captured in the Statewide Accounting system using expenditure account codes. Fringe benefit rates are maintained on file by, and are available from, the State of Connecticut, Office of the State Comptroller.

NOTE 2

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

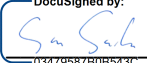
**STATE/LOCALITY:** State of Connecticut

**DATE:** June 18, 2024

ACCEPTANCE:

BY THE STATE/LOCALITY:

STATE OF CONNECTICUT  
\_\_\_\_\_  
(STATE/LOCALITY)

DocuSigned by:  
  
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\_\_\_\_\_  
(SIGNATURE)

Sean Scanlon  
\_\_\_\_\_  
(NAME)

Connecticut State Comptroller  
\_\_\_\_\_  
(TITLE)

6/25/2024 | 10:30 AM EDT  
\_\_\_\_\_  
(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  
Date: 2024.06.20 12:47:39 -04'00'  
\_\_\_\_\_  
(SIGNATURE)

Darryl W. Mayes  
\_\_\_\_\_  
(NAME)

Deputy Director, Cost Allocation Services  
\_\_\_\_\_  
(TITLE)

June 18, 2024  
\_\_\_\_\_  
(DATE)

HHS Representative: Pamela Page

Telephone: 214-767-6505

**State of Connecticut  
Consolidated Statewide Cost Allocation Plan  
Summary of Fixed Costs By Department Groupings**

**Super Agencies**

Summary Totals By Super Agencies	Department of													Adjustment From 2022 Fixed Costs	Total
	Auditors of Public Accounts	Office of State Treasurer	Office of State Comptroller	Office of Policy and Management	Department of Administrative Services	Information Technology	Department of Public Works	Office of The Attorney General	Payment In Lieu of Taxes	Tuition Reimbursement	Sub-Total				
Department Of Agriculture	-	1,928	122,833	99,719	1,032,623	(32,614)	283,455	854,060	(165,124)	15,295	2,212,174	-	2,212,174		
Business Regulations	-	4,608	295,921	315,779	972,511	155,855	(42,626)	(126,014)	56,976	2,247	1,635,259	-	1,635,259		
Department Of Children & Families	877,027	42,207	1,189,830	1,332,479	6,083,569	1,401,269	3,135,620	6,484,311	1,784,052	(365,551)	21,964,812	-	21,964,812		
Consumer Protection	-	4,082	257,454	276,601	955,739	177,368	1,380,566	744,456	63,837	(9,438)	3,850,665	-	3,850,665		
Department Of Corrections	47,579	97,013	2,888,448	2,068,831	10,509,358	1,538,048	2,275,968	3,489,428	7,972,881	61,371	30,948,926	-	30,948,926		
Economic Development	280,341	3,797	161,906	198,600	658,581	115,728	671,640	110,710	61,277	(3,677)	2,258,904	-	2,258,904		
State Board Of Education	643,305	67,281	2,126,146	2,382,167	5,069,597	(189,876)	1,869,201	275,785	5,014,457	(602,102)	16,655,962	-	16,655,962		
Environmental Protection	-	27,977	1,159,792	546,767	2,068,248	709,597	2,607,459	1,341,968	147,045	(9,339)	8,599,514	-	8,599,514		
Department Of Public Health	139,760	19,235	1,033,231	839,421	2,011,419	701,094	5,779,384	272,491	478,440	(38,370)	11,236,104	-	11,236,104		
Higher Education	1,607,921	393,634	9,333,083	443,779	6,551,429	835,243	818,452	1,644,285	18,973,977	(47,572)	40,554,230	-	40,554,230		
Department Of Social Services	2,226,319	32,593	846,490	1,971,947	2,018,463	502,892	2,523,767	670,106	192,051	(189,745)	10,794,883	-	10,794,883		
DSS DAS-Collections	-	-	-	-	7,184,056	-	-	-	-	-	7,184,056	-	7,184,056		
Judicial Department	16,587	111,927	3,738,079	299,617	1,378,110	16,516	787,581	568,031	5,588,682	-	12,505,130	-	12,505,130		
Department Of Labor	497,875	31,097	1,227,042	777,904	2,850,974	800,146	528,497	191,650	155,608	(81,761)	6,979,030	-	6,979,030		
Department Of Mental Health	601,589	70,630	2,477,557	1,045,419	5,929,616	1,463,622	2,223,411	526,443	2,501,158	(291,161)	16,548,283	-	16,548,283		
Department Of Developmental Services	173,166	52,831	1,778,500	1,382,391	6,856,169	936,587	2,029,409	665,103	763,723	(114,857)	14,523,020	-	14,523,020		
Department Of Motor Vehicles	-	12,573	447,792	583,377	1,905,694	474,159	-	296,585	300,263	(2,803)	4,017,639	-	4,017,639		
Department Of Public Safety	506,686	40,930	1,493,454	906,684	6,631,983	1,120,093	727,444	1,155,762	2,282,690	61,882	14,927,608	-	14,927,608		
Department Of Revenue Services	86,092	10,433	532,789	368,202	1,016,496	277,643	2,167,354	389,371	187,735	(166)	5,035,949	-	5,035,949		
Department Of Transportation	369,692	92,365	7,498,392	2,772,062	7,468,377	1,150,779	-	1,532,372	5,490,983	84,943	26,459,965	-	26,459,965		
All Others	1,548,194	55,740	1,742,852	2,607,059	8,978,120	2,005,328	3,803,373	1,451,148	2,890,737	(86,378)	24,996,172	-	24,996,172		
<b>Totals</b>	<b>9,622,133</b>	<b>1,172,882</b>	<b>40,351,589</b>	<b>21,218,804</b>	<b>88,131,132</b>	<b>14,159,478</b>	<b>33,569,952</b>	<b>22,538,051</b>	<b>54,741,449</b>	<b>(1,617,184)</b>	<b>283,888,285</b>	<b>-</b>	<b>283,888,285</b>		