

**COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS**

EIN #: 06-6000798

DATE: December 30, 2024

STATE/LOCALITY:

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

FILING REF: The preceding agreement was dated June 18, 2024

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, 2025 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. 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	07/01/24	06/30/25	*	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 6/30/25</u>
SERS Regular Employees	47.48%
SERS Hazardous Duty Employees	72.53%
Alternate Retirement Plan (ARP)	11.51%
Teachers Retirement	30.81%
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: December 30, 2024

ACCEPTANCE:

BY THE STATE/LOCALITY:

STATE OF CONNECTICUT
(STATE/LOCALITY)

(SIGNATURE)

Michael Delaney
(NAME)

Director, Budget and Financial Analysis
(TITLE)

1/29/25
(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: 2025.01.22 09:31:51 -05'00'

(SIGNATURE)

Darryl W. Mayes
(NAME)

Deputy Director, Cost Allocation Services
(TITLE)

December 30, 2024
(DATE)

HHS Representative: Pamela Page

Telephone: 214-767-6505

2025 CT SWCAP

EXHIBIT A

Summary Totals By Super Agencies	Auditor of Public Accounts	Office of State Treasurer	Office of State Comptroller	Department of Policy and Management	Department of Administrative Services	Department of Information Technology	Department of Public Works
Department Of Agriculture	-	3,173	98,825	122,426	874,370	52,377	314,649
Business Regulations	-	6,129	393,968	319,549	1,157,074	4,004,912	180,763
Department Of Children & Families	267,041	54,700	1,623,710	1,236,772	7,937,547	5,174,204	3,568,219
Consumer Protection	-	8,816	305,265	258,507	1,444,519	1,743,978	1,539,643
Department Of Corrections	7,059	126,875	2,984,916	2,039,939	16,481,392	9,368,912	1,912,876
Economic Development	75,383	5,162	194,710	454,418	780,721	814,821	730,904
State Board Of Education	579,560	92,043	3,169,641	2,603,329	5,498,657	5,196,887	1,637,354
Environmental Protection	-	36,023	1,421,484	548,373	3,748,010	4,898,403	3,023,187
Department Of Public Health	486,057	23,383	1,295,905	623,881	2,108,654	3,122,499	4,687,121
Higher Education	709,837	615,283	12,367,505	509,319	10,197,651	(265,447)	1,355,152
Department Of Social Services	2,065,711	37,233	996,666	1,526,355	3,810,710	8,998,231	3,109,288
DSS DAS-Collections	-	-	-	-	7,904,126	-	-
Judicial Department	579	191,437	4,676,352	353,593	2,415,872	(38,711)	1,047,644
Department Of Labor	165,136	14,063	7,399,135	1,268,477	3,225,780	4,942,810	247,974
Department Of Mental Health	684,777	91,978	3,052,036	1,109,807	10,076,848	7,365,831	1,654,033
Department Of Developmental Services	75,432	71,115	2,202,012	993,352	9,623,026	4,436,226	1,665,530
Department Of Motor Vehicles	-	14,560	533,333	598,309	2,666,369	531,464	-
Department Of Public Safety	548	49,628	1,565,428	1,355,603	8,780,569	1,874,562	984,229
Department Of Revenue Services	160,223	12,583	548,178	291,649	1,612,151	6,135,885	2,328,741
Department Of Transportation	456,847	109,917	10,082,033	2,843,287	14,859,544	3,697,412	-
All Others	1,726,813	76,032	2,159,491	3,218,327	12,952,918	4,475,405	4,301,192
Totals	7,434,802	1,639,131	51,079,593	22,274,273	128,176,906	73,959,762	34,468,479

Summary Totals By Super Agencies	Office of The Attorney General	Payment In Lieu of Taxes	Tuition Reimbursement	Sub-Total	Adjustment From 2023 Fixed Costs	Total
Department Of Agriculture	412,976	(162,981)	(6,076)	1,709,739	1,709,739	1,709,739
Business Regulations	435,710	42,971	89,718	4,030,794	4,030,794	4,030,794
Department Of Children & Families	7,538,319	974,209	355,960	28,730,680	28,730,680	28,730,680
Consumer Protection	257,947	70,981	44,307	5,671,944	5,671,944	5,671,944
Department Of Corrections	1,990,562	8,583,321	807,101	44,282,953	44,282,953	44,282,953
Economic Development	228,937	51,825	(4,573)	3,332,307	3,332,307	3,332,307
State Board Of Education	618,536	5,140,697	1,989,018	26,735,721	26,735,721	26,735,721
Environmental Protection	(650,981)	318,307	203,336	13,536,143	13,536,143	13,536,143
Department Of Public Health	316,085	525,324	238,877	13,427,785	13,427,785	13,427,785
Higher Education	222,011	50,578,507	107,332	76,397,148	76,397,148	76,397,148
Department Of Social Services	703,478	194,414	176,430	21,618,516	21,618,516	21,618,516
DSS DAS-Collections	-	-	-	7,904,126	7,904,126	7,904,126
Judicial Department	170,454	5,768,255	-	14,584,477	14,584,477	14,584,477
Department Of Labor	814,875	159,280	143,564	12,380,094	12,380,094	12,380,094
Department Of Mental Health	32,712	2,974,019	1,511,659	28,552,788	28,552,788	28,552,788
Department Of Developmental Services	211,795	961,968	257,267	20,497,720	20,497,720	20,497,720
Department Of Motor Vehicles	229,849	265,676	14,997	4,854,556	4,854,556	4,854,556
Department Of Public Safety	927,528	2,678,845	103,243	18,300,184	18,300,184	18,300,184
Department Of Revenue Services	169,716	189,816	188,496	11,635,439	11,635,439	11,635,439
Department Of Transportation	(142,628)	6,243,148	142,922	38,296,281	38,296,281	38,296,281
All Others	1,276,122	3,024,840	175,403	33,425,534	33,425,534	33,425,534
Totals	15,764,002	89,562,399	6,546,951	429,904,929	429,904,929	429,904,929