

COST ALLOCATION AGREEMENT  
STATE AND LOCAL GOVERNMENTS

EIN # 15960001874A1

DATE: December 21, 2015

DEPT/AGENCY:  
**State of Florida**  
Department of Financial Services  
200 East Gaines Street 516 Fletcher Building  
Tallahassee, FL 32399-0001

FILING REF: The preceding  
Agreement was dated  
June 13, 2014

**For FYE 2016 SWCAP**

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 ended June 30, 2016 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:

I. Special Revenue Funds

1. Administrative Hearings Admin Trust Fund - OAH
2. Purchasing Trust Fund - PUR
3. State Personnel System Trust Fund - HR

II. Internal Service Funds

4. DMS-Facilities Program Supervision, Financing & Pool Trust- SUP
5. DMS-Technology Program-Communications WC Trust-COM
6. SSRC-Working Capital Trust Fund-ITP
7. NSRC-Working Capital Trust Fund-ITP
8. NWRDC-Northwest Regional Data Center
9. DOS-Library and Information Services Trust Fund-LIS
10. AGO-Legal Services Trust Fund-LEG

III. Self-Insurance Funds

11. DFS-Risk Management (WC, Auto/Gen Liab. Building Contents-RIS
12. DMS-Retirement-RET
13. DMS-State Group Insurance (Life, Health, Disability & Pretax-SEI)

DEPT/AGENCY: State of Florida

DATE: December 21, 2015

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 the OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. (3) The same costs that are treated as indirect costs are not claimed as direct costs. (4) Similar type of costs are 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 the OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, 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 the OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and should be applied to grants, contracts, and other agreements 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.

DEPT/AGENCY: State of Florida

DATE: December 21, 2015

F. SPECIAL REMARKS:

As required by the OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 200.431(b)(3)(i) State Agency treats the payments for unused leave for separating employees as general administrative expense that is allocated to all activities of the agency.

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.

ACCEPTANCE

BY THE DEPT/AGENCY:  
State of Florida  
Department of Financial Services  
(DEPT/AGENCY)

BY THE COGNIZANT AGENCY ON  
BEHALF OF THE FEDERAL GOVERNMENT  
DEPARTMENT OF HEALTH AND HUMAN SERVICES  
(AGENCY)

\_\_\_\_\_  
(SIGNATURE)

\_\_\_\_\_  
(SIGNATURE)

\_\_\_\_\_  
(NAME)

Darryl W Mayes  
(NAME)

\_\_\_\_\_  
(TITLE)

Deputy Director, Cost Allocation Services  
(TITLE)

\_\_\_\_\_  
(DATE)

December 21, 2015  
(DATE) 7569

Michael Phillips  
HHS REPRESENTATIVE  
Telephone (214) 767-3236