

COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

EIN:1426004574A1

DATE:07/25/2013

ORGANIZATION:

FILING REF.: The preceding
agreement was dated
05/18/2012

State of Iowa
Department of Admin. Services
Hoover State Office Building
1305 East Walnut Street
Des Moines, IA 50319

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 your fiscal year ended June 30, 2013 for further allocation to Federal grants, contracts and other agreements performed at those departments and agencies.

SECTION II: SPECIAL REMARKS

Listed below are the approved central services that are furnished and billed to State/Local departments and agencies.

A. Dept. of Administration Services

- 01 Purchasing
- 02 Central Supply
- 03 Vehicle Dispatcher
- 04 Human Resources
- 05 Worker's Compensation
- 06 Unemployment Compensation
- 07 Information Technology Enterprise
- 08 ITE I/3 Fund
- 09 Facilities and Support
- 10 Postage
- 11 Mail Services
- 12 Core Share Services

B. Office of Auditor of State

C. Dept. of Inspection and Appeals

D. Office of the Attorney General

E. Iowa Communications Network

F. Iowa Public Employees Retirement System

G. Fringe Benefits

- 01 Health
- 02 Dental
- 03 Long Term Disability
- 04 Life

ORGANIZATION: State of Iowa Department of Admin. Services

AGREEMENT DATE: 7/25/2013

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 Office of Management and Budget Circular A-87, and should be applied to grants, contracts and other agreements covered by this Circular, 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:

State of Iowa Department of Admin. Services

(INSTITUTION)

(SIGNATURE)

(NAME)

(TITLE)

(DATE)

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

(SIGNATURE)

Arif Karim

(NAME)

Director, Division of Cost Allocation

(TITLE)

7/25/2013

(DATE) 9368

HHS REPRESENTATIVE: Cora Coleman

Telephone: (415) 437-7820