

COST ALLOCATION AGREEMENT  
STATE AND LOCAL GOVERNMENTS

State of Idaho  
700 West Jefferson, Room 122  
Boise, ID 83720

DATE: November 4, 2008  
FILING REF.: The preced-  
ing agreement was dated:

10/23/07

G12074

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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 your fiscal year ended June 30, 2009 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 State/local departments and agencies.

Legislative Services - Audit Division  
State Controller - Computer Services Center  
Department of Administration

- Telephone Services
- Network Services
- Microwave Services
- Bureau of Central Postal
- Facility Services
- Division of Purchasing - Statewide Contracts
- Document Management Services (PhotoCopy, Microfilm, Storage)
- Employee Assistance Program
- Office of Group Insurance (Medical, Dental, Life, Dependent Life, Accidental Death and Dismemberment, Short- and Long-Term Disability, and Employee Assistance Program)
- Risk Management Services (Auto, General, Liability and Property)
- Information Technology Resource Management Council
- Information Technology Training Program
- Office of Administrative Rules

Division of Human Resources  
Department of Labor - Unemployment Insurance  
Public Employee Retirement System

STATE/LOCALITY: State of Idaho

AGREEMENT DATE: November 4, 2008

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 Circular A-87. (3) The same costs that are treated as indirect costs are not claimed as direct costs. (4) Similar types 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 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 allocated cost to a billed cost. Failure to obtain 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 Circular A-87, 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 Circular A-87, and should be applied to grants, contracts and other agreements covered by that Circular, subject to any limitations in Paragraph A above. The State/locality may provide copies of the Agreement to other Federal Agencies to give them early notification of the Agreement.

BY THE STATE/LOCALITY

State of Idaho  
(STATE/LOCALITY)

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

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

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

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

BY THE COGNIZANT AGENCY

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

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

Wallace Chan  
(NAME)

Director, Division of Cost Allocation  
(TITLE)

November 4, 2008  
(DATE)

HHS Representative Cora Coleman

Telephone (415) 437-7820