

COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

EIN #1316402047A1

DATE: June 2, 2008

DEPT/AGENCY:
State of Ohio
Office of Budget and Management
30 East Broad Street
34th Floor
Columbus, Ohio 43215-3457

FILING REF: The preceding
Agreement was dated
October 15, 2007

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, 2008 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:

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|--|---|
| 1. DAS Director's Office | 18. Health Insurance |
| 2. DAS MIS Services | 19. Life Insurance Benefit |
| 3. EOD Affirmative Action/
EEO Compliance | 20. Parental Leave Benefit |
| 4. DAS State Purchasing | 21. Collective Bargaining |
| 5. DAS Fleet Management | 22. Ohio Building Authority
Building Rates |
| 6. DAS Vehicle Liability | 23. Worker's Compensation |
| 7. DAS Property, Casualty and Bonding | 24. DAS Real Estate Leasing |
| 8. DAS Facilities Management | 25. Employee Retirement System |
| 9. DAS Office of State Printing | 26. DOH Employee Assistance |
| 10. DAS Investment Recovery | 27. OBM Accounting and Budget |
| 11. DAS Skilled Trades | 28. DIT Computer Services |
| 12. HRD Personnel Services to include
Payroll Administration and
Benefits Administration | 29. DIT Telecommunications
Services |
| 13. HRD Workforce Development | 30. Auditor of State Rate |
| 14. Professional Development | |
| 15. Employee Educational Development | |
| 16. Accrued Leave (Termination and Paid
Sick Leave) | |
| 17. Disability Insurance | |

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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 Circular A-87. (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 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 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.

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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.

ACCEPTANCE

BY THE DEPT/AGENCY:

BY THE COGNIZANT AGENCY ON BEHALF OF THE FEDERAL GOVERNMENT:

Department/Agency

Dept. of Health and Human Services
Agency

Signature

Signature

Name

Henry Williams
Name

Title

Director, Division of Cost Allocation
Title

Date

June 2, 2008
Date (5386)

John Glennon
HHS Representative

(214) 767-3266
Telephone