

COST ALLOCATION AGREEMENT  
STATE AND LOCAL GOVERNMENTS

EIN # 1316402047A1

DATE: May 18, 2015

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

FILING REF: The preceding  
Agreement was dated  
November 1, 2013

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, 2015 for further allocation to Federal grants, contracts and other agreements performed at those departments and agencies.

SECTION II: BILLED COSTS

The services listed below are furnished and billed to departments and agencies:

1. DOH EAP 6830 Employee Assistance Program - ends 6/13
2. OBM OBM 1050 State Accounting & Budget
3. BWC Worker's Compensation
4. ARRA - Office of Budget and Management-Reporting and Reconciliation
5. ARRA - Office of Budget and Management-Internal Audit Program
6. ARRA - Department of Administrative Services-Recover Ohio Sites
7. ARRA - Inspector General-Program Investigations
8. DAS ASD 1120 Director's Office/Service Assurance
9. DAS ASD 4P30 App Dev Prog/LAN Mgmt/LAN Admin/Desktop Svcs/Desktop Licensing-ends 6/11
10. DAS EOD 1880 Affirmative Action/EEO Compliance
11. DAS GSD 1170 State Purchasing/Real Estate Leasing
12. DAS GSD 1220 Fleet Management/Statewide/Vehicle Rental/Vehicle Leasing
13. DAS GSD 1300 Prop., Casualty, & Bonding/Vehicle Liability
14. DAS GSD 1320 Facilities Management
15. DAS GSD 2100 Office of State Printing Copy Ctr/Customer Svc./Mainframe/Fullfillment
16. DAS GSD 4270 Investment Recovery
17. DAS GSD 5C30 Skilled Trades
18. DAS GSD 5LA0 Facilities Management
19. DAS HRD 1250 Personnel Svcs.- Benefits cost surcharge
20. DAS HRD 5L70 Professional Development Tuition
21. DAS HRD 5LA0 Facilities Management
22. DAS HRD 5V60 Employee Educational Dev. 1199/OEA/OSTA/POP2
23. DAS PAY 8060 Accrued Leave (Sick & Term.)
24. DAS PAY 8070 Disability Insurance
25. DAS PAY 8080 Health Insurance
26. DAS PAY 8100 Life Insurance Benefit
27. DAS PAY 8110 Parental Leave Benefit
28. DAS OCB 1280 Collective Bargaining
29. DAS OIT multi Computer Services/Telecomm.-see Exhibit C - list of funds
30. AUD AUD multi Auditor of State
31. Employee Retirement System

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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 \$5,000.00 or more per unit.

Implementation costs of the DAS Ohio Administrative Knowledge System (OAKS), the OBM Ohio Shared Services (OAKS), and the OBM Ohio Shared Services (NON-OAKS) will be amortized/depreciated as Section I Exhibit A costs in the fiscal years listed in Exhibit B, without carry-forward adjustments.

Section II costs have been reviewed for FYE 2011, 2012 and 2013.

ACCEPTANCE

BY THE DEPT/AGENCY:  
State of Ohio  
Office of State Finance  
(DEPT/AGENCY)

(SIGNATURE)

Timothy S. Keen

(NAME)

Director

(TITLE)

June 1, 2015

(DATE)

*Budget Management*

*Timothy S. Keen*

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

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services  
(TITLE)

May 18, 2015

(DATE) Org#5386

Rebecca Cantu

HHS REPRESENTATIVE

(214) 767-3261

Telephone