

COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

STATE OF OREGON
SALEM, OR

DATE: December 17, 2009
FILING REF.: The preceding agreement was dated:
03/05/09 G19216

SECTION I: ALLOCATED COSTS

No costs of this nature have been requested by the State of Oregon for its fiscal year ending June 30, 2010.

SECTION II: BILLED COSTS

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

<u>A. Dept. of Administration Services</u>	<u>D. Secretary of State, Archives Div.</u>	
01 State Controller's Division	Records Storage	
02 State Motor Pool	<u>E. State Treasury</u>	
03 State Data Center	Banking Services	B
04 Telecommunications		
05 Printing	<u>F. Department of Forestry</u>	
06 Rental Of State Owned Buildings	Equipment Pools	E
07 Workers' Compensation Insurance		
08 Commercial Insurance	<u>G. Department of Revenue</u>	
09 Property Insurance	Collection Activities	C
10 Liability Insurance		
11 Central Purchasing	<u>H. Department of Consumer and</u>	
12 Mail Service	Business Services - Office of	B
13 Property, Construction, and Project Management	Minority, Women, & Emerging	M
14 State Surplus Property	Businesses	B
15 Federal Surplus Property	Consulting & Advisory	C
16 Human Resources Services Div.		
17 Budgeting Services	<u>I. Public Employee's Retirement</u>	
18 Public Employees Benefits Board	System	S
19 Director's Office		
20 Enterprise Information Strategy & Policy Div., effective July 2006	<u>J. Fringe Benefits</u>	
	1 Health Insurance	0
	2 Dental Insurance	0
	3 Life Insurance	0
	4 Employee Assistance Program	0
	5 Unemployment Compensation	0

K. Economic Recovery Executive Team, effective 7/1/09
Direct charges for the fiscal years ending June 30, 2009 from the above centers
will be billed in accordance with rates established by the State and recorded
on the books of the operating agency responsible for providing the services.

STATE/LOCALITY: State of Oregon

AGREEMENT DATE: December 17, 2009

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 Oregon
(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)

December 17, 2009
(DATE)

(DATE)

HHS Representative Helen Fung
Telephone (415) 437-7820