

COST ALLOCATION AGREEMENT  
STATE AND LOCAL GOVERNMENTS

STATE OF OREGON  
SALEM, OR

DATE: October 27, 2004  
FILING REF.: The preced-  
ing agreement was dated:  
09/27/02                      G19216

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SECTION I: ALLOCATED COSTS

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No costs of this nature have been requested by the State of Oregon for its fiscal year ending June 30, 2004.

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SECTION II: BILLED COSTS

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

A. Dept. of Administration Services

01 State Controller's Division  
02 State Motor Pool  
03 Computer Center  
04 Systems Development  
05 Telecommunications  
06 Printing  
07 Rental Of State Owned Buildings  
08 Workers' Compensation Insurance  
09 Commercial Insurance  
10 Property Insurance  
11 Liability Insurance  
12 Central Purchasing  
13 Landscape Maintenance  
14 Mail Service  
15 Property, Construction, and  
    Project Management  
16 State Surplus Property  
17 Federal Surplus Property  
18 Human Resources Services Div.  
19 Budgeting Services  
20 Public Employees Benefits Board  
21 Director's Office

B. Department of Justice

Legal Services

C. Secretary of State, Audits Div.

Audit Services

D. Secretary of State, Archives Div.

Records Storage

E. State Treasury

Banking Services

F. Department of Forestry

Equipment Pools

G. Department of Revenue

Collection Activities

H. Employment Relations Board

Mediation Services

I. Capitol Planning Commission

Planning and Review

J. Department of Consumer and  
Business Services - Office of  
Minority, Women, & Emerging  
Businesses

Consulting & Advisory

K. Public Employee's Retirement  
System

L. Fringe Benefits

01 Health Insurance  
02 Dental Insurance  
03 Life Insurance  
04 Employee Assistance Program  
05 Unemployment Compensation

Direct charges for the fiscal years ending June 30, 2004 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: October 27, 2004

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)

David S. Low  
(NAME)

Director, Division of Cost Allocation  
(TITLE)

October 27, 2004  
(DATE)

HHS Representative Janet H. Turner  
Telephone (415) 437-7820