COST ALLOCATION AGREEMENT STATE AND LOCAL GOVERNMENTS

STATE OF ARIZONA 100 N. 15th Avenue, Rm. 302 PHOENIX, AZ 85007 DATE: February 3, 2014 FILING REF.: The preceding agreement was dated:

08/23/12

G10266

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 your fiscal year ended June 30, 2013 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 State/local departments and agencies.

- Automation Service
- Telecommunication Service
- Personnel Division
- Motor Pool
- Special Services (Reproduction, Mail and Messenger, Central Supplies)
- Risk Management
- Auditor General (including ARRA admin. costs effective 2/17/09)
- Attorney General
- Government Information Technology Agency (GITA) *
- Retirement Fund
- Health Insurance Trust Fund
- Unemployment Compensation
- Governor's Office of Economic Recovery (ARRA admin. costs effective 2/17/09)

Direct charges from the above centers will be billed in accordance with rates established by the State and included in the records of the operating department/agency responsible for providing services.

*GITA became Strategic Transformation and Innovation (STI), part of the Arizona Department of Administration on July 1, 2011.

STATE/LOCALITY: State of Arizona

AGREEMENT DATE: February 3, 2014

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:

- 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.
- ACCOUNTING CHANGES: This Agreement is based on the accounting system purported by the в. 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.
- 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.
- 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.
- USE BY OTHER FEDERAL AGENCIES: This Agreement was executed in accordance with the authority E. 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 COGNIZANT AGENCY

HHS Representative: Karen Wong Telephone: (415) 437-7820

BY THE STATE/LOCALITY: ON BEHALF OF THE FEDERAL GOVERNMENT: DEPARTMENT OF HEALTH AND HUMAN SERVICES STATE OF ARIZONA (AGENCY) (STATE/LOCALITY) (SIGNATURE) (SIGNATURE Arif Karim (NAME) Director, Division of Cost Allocation (TITLE) (TITLE February 3, 2014 (DATE) (DATE)

STATE OF ARIZONA STATEWIDE COST ALLOCATION PLAN SUMMARY OF ALLOCATED CENTRAL SERVICE COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2013

ADOA	OCCUPANCY	1,045,234 180,338 505,245 305,288 305,883 264,512 48,917 28,618 141,822	(14,210) (14,210) 1,485,420 1,589,253 2,370,113 27,728 85,587	588,481 32,634 33,634 33,713 33,713 34,713	103,555 103,555 103,557 103,557 205,507 27,74	19,692 19,692 - 18,593 - 231,593	*	16,589 390,404 119,296 112,142 231,180	3,845,829	20,896,363
S OFFICE	EQUAL OPPORTUNITY	242 274 274 619 (587) (587) (775 1,127 1,127 1,127	5,678 5,678 15,370 2,237 2,237 9,286 7,521 185 185 185	870 1.257 1.277 1.27 1.27 1.27 1.91 1.91 1.91 8.8	277 - 277 - 252 -	49,650 33 313 10,013 10,013 2,922 2,922	21,090	38 280 1,036 574 574	3,127	148,943
TREASURER LEGISLATURE GOVERNOR'S OFFICE	0.593	(6,344) 20,131 20,131 3,586 (1,233) (1,233) (1,534) (1,535) (2,540) (2,540) (2,540) (2,540)	3,840 34,126 (28,245) (2,007 (2,140 2,200 10,596	(430) (437) (437) (437) (431) (431) (437) (437)	(639) 16,764 16,764 18,553 16,117 16,477 1,477 1,477 1,477 1,477 1,477 1,477 1,477 1,477	24,536 4,889 7,521 25,730 4,66 4,68 4,66 4,64 4,64 4,64 4,64 4,64	11,105	(6,025) 4,578 17,802 36,807	110,576	711,718
	PUBLIC RECORDS	99,573 3,245 2,010 3,695 1,197 9,781	0.524.01 17.216. 55.83.01 10.805.1 10.805.1 10.805.1 10.805.1	87.2 63.139 2.832 202 202 7.004 5.009 8.93 (189)	3,465 3,465 9,577 9,7359 2,4359 2,4359 1,135 1,187 1,187 1,187	182,733 991 13,743 6,888	21,345	2,044 1,658 1,490 21,092	350,235	830,024
	STATE TREASURER	2,662 703 1,371 733 (237) (237) 1,355 1,355 1,355 1,355	3,520 4,244 46,194 2,746 8,978 1,978	(1,832 247 248 248 248 258 258 258 258 258 258 258 258 258 25	150 4,005 3,683 1,683 7 7 7 7 7 7 89 84 89	44.209 42.13 3.323 10,805 2.587 2.587 4.587	49,874	287 287 287 287 288 288 288 288	(33,024)	203.837
DEPTOFLAW	ATTORNEY GENERAL	(33,419) (27,811) 7,501 225,743 (5,312) 1,133 1,11,1	94.659 (7.294) (7.245) (927.7) (927.7)	1,484 4,912 (65,425) (639) 2,022 2,022 1,89 7,97	638 (7,903) 279,831 (183) 3,448 3,448 7,405)	49,664 (7,561) 8,637 (7,563) (1,217) (112)	(197,817)	, 6+	1,546,765	1,879,846
OEPA	MAIL RODM	(1,019) 2,342 83 2,182 2,095 512 6328) 89	5,007 76 3,337 2,003 222	9,3860 (300) 220 451 454 11,783 11,783 14,479	(32) (32) (42) (42)	(4,405) 89 89 89 44 314 302	•	185.11	87,636 13,728	259'041
	RISK MAKAGEMENT DWISION	1,003 176 87 803 803 264 102 44	1,554 2,568 1,448 7,748 23 33 28 774	88 9 8 8 4 3 5 4 3 5 4 3 5 5 5 5 5 5 5 5 5 5 5 5	25 1.2 1.2 1.2 1.2 1.2 1.2 1.2 1.2 1.2 1.2	25,435 45 1,628 21,471 4,002 4,002	48,804	2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2, 2	18,094	287,142
		5,818 35,045 23,5 (6,896) (652) (652) 5,094 677	3,544 27,375 42,599 62,388 52,388 (661) 8,572 12,088	6,213 367 3,651 (1,3203) (1,3203) (1,3203) (1,3203) (1,3203) (1,3203) (1,3203) (1,3203) (1,3203) (1,3203) (1,3203)	20,836 (2,1937) (2,1937) (4,108) (4,104) (4,004) (4,004) (4,004)	186,557 175 2157 28,040 6,705 39,039 132	105,384	4,870 (942) (28,992) (0,831 1,530 4,235	95,109 430,668	1,461,999
	GENERAL ACCOUNTING	48,489 19,246 19,539 19,611 18,601 19,521 19,531 19,143	51,752 110,055 147,902 147,902 162,147 1,158 7,158 7,158	24.233 3,448 16,868 20,333 3,735 5,853 3,144 7,065	2,484 25,543 110,472 317 317 317 317 347 2,804 43,438 43,438	343,211 4,306 3,506 35,134 98,134 7,767 7,767 25,454 411	1,025,043	204,026 5,166 9,644 15,046 32,439 4,015	209,423 1,115,504	4,707,268
	ALLOCATED	1,168,988 236,734 638,447 216,192 51,256 51,256 350,395 169,225	2,005,555 167,362 2,223,454 1,771,330 3,245,635 3),636 10,848	615.137 61.612 370,060 17.449 59,153 14,040 37,092 74,854 74,854 91,010	27,201 20,283 20,283 564,168 564,168 20,483 20,483 21,40 23,366 23,366 23,366 23,366 23,366 24,465 24,465	1,437,885 23,053 63,611 196,977 15,550 367,419 18,157	1,104,828	248,345 15,318 545,707 185,337 149,101 238,316	6,243,314	31,327,610
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