## COST ALLOCATION AGREEMENT STATE AND LOCAL GOVERNMENTS

STATE OF ARIZONA 100 N. 15<sup>th</sup> Avenue, Rm. 302 PHOENIX, AZ 85007 DATE: February 24, 2014 FILING REF.: The preceding agreement was dated:

02/03/14

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, 2014 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 24, 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:

- A. <u>LIMITATIONS</u>: (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. <u>FIXED AMOUNTS</u>: 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. <u>BILLED COSTS</u>: 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. <u>USE BY OTHER FEDERAL AGENCIES</u>: 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 ARIZONA

ISTATE/LOCALITY:

(SIGNATURE)

(SIGNATURE)

(NAME)

(TITLE)

(DATE)

BY THE COGNIZANT AGENCY

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

(AGENCY)

ARIF (SIGNATURE)

ARIF (NAME)

Director, Division of Cost Allocation

(TITLE)

February 24, 2014

(DATE)

HES Representative: Karen Wong

Telephone: (415) 437-7820

STATE OF ARIZONA STATEWIDE COST ALLOCATION PLAN SUMMARY OF ALLOCATED CENTRAL SERVICE COSTS FOR THE PISCAL YEAR ENDING JUNE 30, 2014

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ADDA	OCCUPANCY	(315,506 231,822 237,277 809,444 (620,972) 81,533 (1,532) (1,532) (1,532) (1,532) (1,532) (1,532) (1,532) (1,532)	(4,622) 1,785,156 1,510,078 2,952,416 56,533	769,527 41,632 628,638 02,517 88,638 703 703 70,836	42,474 1,276,532 1,276,532 79,302 201,286 12,498	972,788 41,848 11,848 315,323 24,321	•	148,985 566,856 234,193 118,194 (279,142)	3,385,797	27,583,169
THEASURER   LEGISLATURE   GOVERNOR'S OFFICE	OPPORTUNITY	3,535 (365) 158 157 (519) 77 1,113 (1125) 37 863	6,899 (17,057 2,430 7,636 7,9 85 3,384	837 1,524 1,470 1,470 1,470 1,470 1,190 1,	(5) 7,85 7,86 7,66 7,66 7,7 7,7 8,86 8,7 1,7 1,7	54, 75 42 42 43 1,491 5,012 5,012	23,963	747. 80 80 822. 83 83 83 81 81 81	14,974	170,335
	seso	1,147 (6,183) 1,147 1,147 (4,746) (4,746) 4,324 (13,209) (688) (5,550)	(12,347) (10,147) 3,890 4,969 63 (3,78) (5,169)	(4,243) 4,075 5,723 5,727 6,783 6,783 6,783 6,783 7,110 3,557 (460)	(1,265) (5,550) 4,321 234,830 (1,041) 5,348 6,581 (16,683) 344 344 (16,683)	(28,519) 497 (1,378) (617) (617) (22,704) (20,704)	(13,150)	(116) 3,367 (5,263) 4,263 (22,738)	(6,359)	(114,998)
	PÚBUC RECOROS	51,703 170,736 1,151 3,038 (1,459) (1,459) 2,592 (77)	(5,781) 25,624 3,624 8,757 8,757	1,169 (1,081) 14,121 3,505 3,505 1,533 4,455 1,633 1,6	(4,17,1) 6,526 (4) 1,302 1,302 (137) 9,120 (489)	111,436 454 220 9,290	(14,268)	(454) 2,715 (235) 781 5,422	26,532	464,703
	STATE TREASURER	3,865 (370) (473) (223) (221) (221) (235) (1,026) (74) (74)	5,470 80,189 3,041 10,882 152 223 2,23	2,71,6 2,647 1,003 1,003 2,103	5,017 6,421 7,77 7 7,77 7,77 7,77 8,63 8,63 16,13	59,685 459 4,286 12,793 411 3,055 55	62,042	12,530 538 538 330 777, 1,777 888	12,236	332,097
DEPT OF LAW	ATTORNEY GENERAL	(27,579) (12,519) (12,519) (12,519) (1,577) (1,577) (1,577) (1,577)	(16) 23 (4,659) (4,551) 7,513 388 111 (2,557)	(103) (103)	7.5 (442) 14,734 17.5 87.1 87.1 87.2 87.3 87.3 87.3 87.3 87.3 87.3 87.3 87.3	(21,550) (2,843) (2,2843) (2,285) (2,583) (1,43)	347	1,153 (38,146) (12,852) (550)	(1,131,075)	(1,394,551)
NOI	MAIL ROOM	(2,127) (4,932) (4,932) (4,986) 303 5,889 5,889 (92) (92) (72)	2,108 (77) 4,843 1,272 158	5,681 (726) 396 590 346 10,629 10,629 6,697	(673) (1981,1	2,469 (389) (815) (3,524) 345	1	987	73,864	123,893
DEPARTMENT OF ADMINISTRATION	RISK MANAGEMENT DIVISION	2,886 44. 64. 73. 73. 73. 73. 73. 73. 73. 73. 73. 73	685 17,642 122 3,401 121 122]	28. 852 x 288	20. 1,185. 177. 35,614. 11,008. 46,377. 46,377. 77. 27.2. 77. 27.2.	20,773 28 1,580 19,446 718	62,370	3,113 55 5418 5,418 9,522 2,244 2,224	9,745	255,764
	26 26 26 26 26 26 26 26 26 26 26 26 26 2	420 420 7175 7274 7274 7274 7274 7274 7274 7274 72	6,912 26,555 11,943 14,629 32,382 263 4,604	27,349 2,098 8,773 8,723 7,010 7,010 7,41,780 4,589 4,589 7,35 7,35 7,35 8,35 7,35 8,35 7,35 8,35 7,35 8,35 7,35 8,35 7,35 8,35 8,35 8,35 8,35 8,35 8,35 8,35 8	(37) 49,817 9,717,8 7128,742 103,435 103,435 103,435 1030,1	174,765 128 3,862 35,840 175 173 1969 96	74,408	11,610 (4,231) 26,598 12,232 12,232 3,233	125,864	1,300,822
	. છ	(21,532 (13,134) 15,654 13,139 (1,503) 17,308 14,389 (1,380) 1,191 1,195	203,565 1,079,421 220,141 301,255 4,370 7,307	32,807 4,867 4,867 34,695 4,645 4,652 4,654 2,452 4,452 5,782 6,782 7,988	2,546 (63) 40,335 161,180 667 670 1,076 3,993 16,137 6,137 16,137 6,227 16,137 16,137	656,759 6,874 67,383 197,323 8,503 8,503 53,482 7,213	1,412,849	271,510 12,502 15,191 40,224 33,818	410.164	7,678,193
	TOTAL ALLOCATED COSTS	2,076,6551 411,2753 311,396 525,467 (650,380) 82,803 1,570,495 (1,570,401) 2,843,462 2,843,462	200,231 3,032,223 1,750,239 3,340,641 97,806 100,585	. 824,628 42,286 98,570 698,570 77,488 77,488 78,278 28,572 18,572 18,572 18,573 18,57	44,003 1,505,772 1,505,772 1,407,873 141,873 141,873 141,873 141,873 171,873 1	2,002,783 47,423 74,506 230,217 9,947 354,975 21,525	1,808,862	300,768 162,036 574,173 281,736 153,112 (276,850)	5,063,221	36,409,519
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