

COST ALLOCATION AGREEMENT  
STATE AND LOCAL GOVERNMENTS

STATE OF NORTH DAKOTA  
OFFICE OF MANAGEMENT AND BUDGET  
STATE CAPITOL  
BISMARCK, ND 58505

DATE: January 29, 2010  
FILING REF.: The preced-  
ing agreement was dated:  
11/13/08 G12210

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SECTION I: ALLOCATED COSTS

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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, 2010 for further allocation to Federal grants, contracts and other agreements performed at those departments and agencies.

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SECTION II: BILLED COSTS

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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.

1. Central Services - Duplicating, Supply and Surplus Property
2. Information Technology Division - Data Processing
3. Information Technology Division - Telecommunications
4. Information Technology Division - Micrographics
5. State Fleet Services
6. Fire and Tornado Insurance
7. Facilities Management - Space Costs for State Buildings in the Capitol Complex. The following costs are included in the billing charge for Space Costs:
  - a. Building Use Allowance
  - b. Maintenance & Repair
  - c. Janitorial Services
  - d. Utilities
  - e. Insurance
8. State Auditor
9. Attorney General - Main Office, Outstationed, Paralegal & Fire Marshall
10. Unemployment Compensation
11. Public Employees Retirement
12. Risk Management
  - a. General Liability Insurance
  - b. Automobile Liability Insurance
  - c. Medical Malpractice Insurance
  - d. Worker's Compensation
13. Defined Contribution Retirement

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.

STATE/LOCALITY: State of North Dakota

AGREEMENT DATE: January 29, 2010

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 North Dakota  
(STATE/LOCALITY)

*Pam Sharp*  
(SIGNATURE)

Pam Sharp  
(NAME)

Director, ND Off of Mgmt & Budget  
(TITLE)

2/5/10  
(DATE)

BY THE COGNIZANT AGENCY

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

*Wallace Chan*  
(SIGNATURE)

Wallace Chan  
(NAME)

Director, Division of Cost Allocation  
(TITLE)

January 29, 2010  
(DATE)

HHS Representative Helen Fung  
Telephone (415) 437-7820

**STATE OF NORTH DAKOTA**  
**STATEWIDE COST ALLOCATION PLAN**  
**SUMMARY OF FIXED COSTS WITH CARRYFORWARD**  
**FOR FISCAL YEAR 2010**

Grantee Departments	Total Fixed Costs	OMB Admin	Capitol Mailroom	OMB Fiscal Management	Central Services - Purchasing	Human Resources	State Treasurer
Governor 101	3,386	0	465	2,373	151	0	397
Secretary of State 108	29,943	0	11,466	10,604	2,894	2,889	2,090
Facility Management	222,481	133,380	0	68,384	(438)	7,030	14,125
ITD 112	122,737	0	1,300	63,575	12,773	34,907	10,182
State Auditor 117	17,518	0	506	7,788	1,879	5,941	1,404
Central Services 118	76,936	42,594	133	24,117	2,829	2,208	5,055
Attorney General 125	96,052	0	5,075	48,485	11,866	21,221	9,405
Tax Commissioner 127	101,121	0	25,508	38,944	12,128	17,052	7,489
Office of Admin Hearings 140	3,928	0	334	2,291	527	229	547
Legislative Assembly 150	16,766	0	0	13,567	1,248	0	1,951
Legislative Council 160	35,644	0	2,040	22,098	6,175	0	5,331
Supreme Court 180	103,372	0	11,076	69,311	9,698	0	13,287
Judicial Conduct Commisn 183	362	0	272	90	0	0	0
Trial Courts 185	0	0	0	0	0	0	0
Retirement & Investment 190	6,722	0	0	3,151	662	2,252	657
Public Empl Retirement Sys 192	29,614	0	70	17,950	3,221	5,122	3,251
Public Instruction 201	135,671	0	6,163	70,110	29,330	11,657	18,411
Land Department 226	13,052	0	1,461	6,580	1,423	2,208	1,380
Bismarck State College 227	3,357	0	0	3,307	22	0	28
UND - Lake Region 228	1,600	0	0	1,546	24	0	30
UND - Williston 229	571	0	0	503	31	0	37
University of North Dakota 230	23,905	0	0	23,832	33	0	40
UND Medical Center 232	4,185	0	0	4,132	24	0	29
North Dakota State Univ 235	20,129	0	0	20,036	42	0	51
ND State Coll of Science 238	5,604	0	0	5,549	25	0	30
Dickinson State University 239	3,189	0	0	3,118	32	0	39
Mayville State University 240	1,520	0	0	1,484	17	0	19
Minot State University 241	5,044	0	0	4,894	66	0	84
Valley City State Univ 242	2,620	0	0	2,502	52	0	66
Minot St - Bottineau 243	(793)	0	0	(888)	42	0	53
North Dakota Forest Svc 244	897	0	0	757	62	0	78
State Library 250	16,222	0	61	7,844	2,487	4,293	1,537
School for the Deaf 252	19,649	0	7	10,039	3,185	4,383	2,035
School for the Blind 253	10,622	0	0	5,355	1,925	2,314	1,028
Voc & Technical Educ 270	17,799	0	2,212	8,918	1,509	3,267	1,893
Health & Consol Labs 301	205,388	0	21,223	90,905	29,147	47,867	16,246
Veterans Home 313	47,934	0	0	23,261	6,319	15,237	3,117
Indian Affairs Commission 316	1,615	0	(5)	691	293	513	123
Dept of Veterans Affairs 321	6,450	0	0	3,254	1,433	1,026	737
Children's Svcs Coord Comm 324	(5)	0	0	(4)	0	0	(1)
Dept of Human Services 325	865,623	0	1	407,893	100,156	183,445	174,128
DHS - Jamestown	130,886	0	0	39,413	20,034	62,431	9,008
DHS - Grafton	139,209	0	0	51,337	17,621	60,095	10,156
Protection & Advocacy 360	11,142	0	339	4,559	1,449	3,886	909
Insurance Commissioner 401	42,257	0	11,647	15,898	6,366	4,657	3,689
Industrial Commission 405	34,354	0	2,530	19,532	2,575	7,044	2,673
Labor Commissioner 406	5,750	0	1,392	2,079	509	1,360	410
Public Service Commission 408	21,199	0	2,119	9,653	2,427	5,213	1,787
Aeronautics Commission 412	4,725	0	0	3,722	43	302	658
Banking & Financial Instit 413	14,942	0	1,131	7,202	2,107	3,023	1,479
Securities Commissioner 414	7,048	0	569	3,919	592	1,088	880
Bank of North Dakota 471	33,867	0	0	4,962	8,914	19,970	21
Housing Finance Agency 473	2,174	0	0	2,510	(343)	0	7
Mill & Elevator Assoc 475	4,097	0	0	4,090	3	0	4
Job Service 480	104,462	0	0	47,148	15,554	32,208	9,552
Workforce Safety 485	66,534	0	0	40,384	19,665	0	6,485
Highway Patrol 504	84,222	0	3,143	30,172	17,941	27,478	5,488
State Radio Communications 506	(24)	0	0	(19)	(2)	0	(3)
Emergency Management 512	(34,155)	0	0	(23,731)	(2,945)	(5,383)	(2,096)
Corrections & Rehab 530	276,970	0	0	123,489	37,435	93,742	22,304
Adjutant General 540	150,217	0	0	91,784	16,513	28,386	13,534
Department of Commerce 601	34,679	0	0	25,895	3,541	0	5,243
Department of Agriculture 602	40,429	0	6,622	18,136	3,340	8,586	3,745

STATE OF NORTH DAKOTA  
STATEWIDE COST ALLOCATION PLAN  
SUMMARY OF FIXED COSTS WITH CARRYFORWARD  
FOR FISCAL YEAR 2010

Grantee Departments	Total Fixed Costs	OMB Admin	Capitol Mallroom	OMB Fiscal Management	Central Services - Purchasing	Human Resources	State Treasurer
Dairy 603	830	0	0	567	119	0	144
Bean Council 606	3,046	0	0	2,102	422	0	522
Milk Stabilization 607	2,534	0	0	1,412	407	407	308
Oilseed 608	6,545	0	0	2,844	2,944	0	757
Potato 610	745	0	0	505	109	0	131
Soybean 611	9,254	0	0	6,072	1,325	407	1,450
Agr Products Utiliz Comm 612	0	0	0	0	0	0	0
Dry Pea and Lentil 613	2,089	0	0	1,447	285	0	357
Corn Utilization 614	4,292	0	0	3,053	374	120	745
State Seed Department 616	17,390	0	0	8,613	3,711	3,339	1,727
Board of Animal Health 617	0	0	0	0	0	0	0
Veterinary 618	691	0	47	447	89	0	108
Beef 624	4,212	0	0	2,736	669	135	672
Wheat Commission 625	25,472	0	0	13,271	8,378	440	3,383
Barley 626	4,738	0	0	3,552	161	120	905
Upper Gr Plains Trans Inst 627	4,515	0	0	4,486	14	0	15
NDSU Extension Service 630	4,956	0	0	4,860	44	0	52
Northern Crops Institute 638	462	0	0	433	14	0	15
NDSU Main Res Station 640	10,433	0	0	10,276	69	0	88
Dickinson Research Center 641	867	0	0	777	40	0	50
Cent Grasslands Res Ctr 642	471	0	0	390	36	0	45
Hettinger Research Ctr 643	586	0	0	509	34	0	43
Langdon Research Ctr 644	503	0	0	420	37	0	46
North Central Res Ctr 645	763	0	0	666	44	0	53
Williston Research Ctr 646	721	0	0	638	37	0	46
Carrington Research Ctr 647	1,034	0	0	947	39	0	48
Agronomy Seed Farm 649	352	0	0	282	31	0	39
Land Reclamation Res Ctr 651	0	0	0	0	0	0	0
State Fair 665	14,994	0	0	7,380	2,366	3,595	1,653
Racing Commission 670	2,812	0	0	1,314	1,075	135	288
State Historical Society 701	31,102	0	(196)	19,224	(167)	8,450	3,791
Council on the Arts 709	7,601	0	123	4,818	1,000	546	1,114
Soil Conservation 710	0	0	0	0	0	0	0
Centennial Trees Comm 712	0	0	0	0	0	0	0
Game and Fish Department 720	87,237	0	0	52,928	1,717	20,966	11,626
Dept of Parks & Recr 750	30,288	0	0	23,825	(4,501)	6,741	4,223
State Water Commission 770	59,405	0	300	41,635	2,646	11,126	3,698
Dept of Transportation 801	646,530	0	(373)	340,906	103,849	141,011	61,137
Risk Management	21,526	10,573	69	7,674	1,102	546	1,562
University System	9,004	0	1,049	7,787	74	0	94
All Other	(16,077)	0	732	(22,840)	4,065	3,020	(1,054)
<b>SUMMARY TOTAL</b>	<b>4,455,337</b>	<b>186,547</b>	<b>120,611</b>	<b>2,176,436</b>	<b>549,289</b>	<b>930,251</b>	<b>492,203</b>