

COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

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

DATE: May 14, 2012
FILING REF.: The preced-
ing agreement was dated:
02/25/11 G12210

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, 2012 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.

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. 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: May 14, 2012

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, Office of Mgmt. & Budget
(TITLE)
6-4-12
(DATE)

BY THE COGNIZANT AGENCY

ON BEHALF OF THE FEDERAL GOVERNMENT
DEPARTMENT OF HEALTH AND HUMAN SERVICES
(AGENCY)
Arif Karim
(SIGNATURE)
Arif Karim
(NAME)
Acting Director, Division of Cost Allocation
(TITLE)
May 14, 2012
(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 2012

EXHIBIT A

DEPARTMENT	OMB Administration	Capitol Mallroom	OMB Fiscal Management	Central Services - Purchasing	Human Resources	State Treasurer 120	Total
Governor 101		501	31,264	668		175	32,608
Secretary of State 108		6,041	19,611	2,635	3,182	487	31,956
Facility Management	124,649		(18,650)	(19,776)	6,863	(6,022)	87,064
ITD 112		2,319	94,473	23,835	42,342	3,663	166,432
State Auditor 117		951	9,766	1,075	5,640	302	17,734
Central Services 118	37,758	10,864	(4,618)	1,673	2,082	(2,048)	45,711
Attorney General 125		10,907	98,727	8,232	21,916	3,424	143,206
Tax Commissioner 127		38,240	80,567	10,905	15,808	2,880	148,400
Office of Admin Hearings 140		603	11,178	962	490	156	13,389
Legislative Assembly 150			10,467	(496)		710	10,681
Legislative Council 160		1,098	62,160	7,486		1,824	72,568
Supreme Court 180		4,412	124,041	10,860		4,782	144,095
Judicial Conduct Commisn 183		354	(81)				273
Trial Courts 185							
Retirement & Investment 190			5,564	3,160	1,838	174	10,736
Public Empl Retirement Sys 192		(70)	28,713	2,630	3,802	790	35,865
Public Instruction 201		7,935	466,090	47,172	12,734	10,340	544,271
Land Department 226		1,819	13,635	1,993	2,570	413	20,430
Bismarck State College 227			2,839	25			2,864
UND - Lake Region 228			1,090	47		7	1,144
UND - Williston 229			2,203	86		24	2,313
University of North Dakota 230			4,956	116		34	5,106
UND Medical Center 232			5,875	46		9	5,930
North Dakota State Univ 235			17,778	114		31	17,923
ND State Coll of Science 238			5,557	38		5	5,600
Dickinson State University 239			2,702	66		13	2,781
Mayville State University 240			2,776	51		13	2,840
Minot State University 241			6,049	61		(7)	6,103
Valley City State Univ 242			3,100	73		9	3,182
Minot St - Bottineau 243			1,848	63		9	1,920
North Dakota Forest Svc 244			1,437	122		22	1,581
State Library 250		(61)	11,380	1,145	3,678	239	16,381
School for the Deaf 252		19	11,907	(4,128)	4,046	202	12,046
School for the Blind 253			9,801	(144)	2,814	397	12,868
Voc & Technical Educ 270		1,928	22,857	2,786	3,186	569	31,326
Health & Consol Labs 301		18,860	155,408	36,761	41,306	5,126	257,461
Veterans Home 313			29,619	6,849	13,846	1,293	51,607
Indian Affairs Commission 316		59	1,519	(193)	368	68	1,821
Dept of Veterans Affairs 321			5,887	2,763	738	96	9,484
Children's Svcs Coord Comm 324							
Dept of Human Services 325		191	845,347	95,369	163,099	50,241	1,154,247
DHS - Jamestown			118,986	11,509	53,947	6,940	191,382
DHS - Grafton			66,044	(10,389)	51,395	2,998	110,048
Protection & Advocacy 360		275	7,266	1,373	3,552	210	12,676
Insurance Commissioner 401		9,899	38,452	5,081	4,532	1,035	58,999
Industrial Commission 405		4,391	31,164	2,848	412	952	39,767
Labor Commissioner 406		2,335	3,915	508	1,470	135	8,363
Public Service Commission 408		1,173	15,553	(403)	4,900	421	21,644
Aeronautics Commission 412			7,480	93	612	208	8,393
Banking & Financial Instit 413		1,252	12,929	997	3,550	353	19,081
Securities Commissioner 414		505	9,939	580	738	304	12,066
Bank of North Dakota 471			(3,581)	14,952	16,438	(14)	27,795
Housing Finance Agency 473			(1,876)	(4)		(5)	(1,885)
Mill & Elevator Assoc 475			(4,797)	(2)		(3)	(4,802)
Job Service 480			103,718	13,919	31,629	4,551	153,817
Workforce Safety 485			64,458	12,595	55,492	2,819	135,364
Highway Patrol 504		6,069	47,087	9,177	22,072	1,562	85,967
State Radio Communications 506							
Emergency Management 512			(991)	(574)		(199)	(1,764)
Corrections & Rehab 530			185,026	(7,296)	85,649	5,877	269,256
Adjutant General 540			281,372	36,900	21,928	11,726	351,926
Department of Commerce 601			84,902	7,193		1,741	93,836
Department of Agriculture 602		9,024	50,993	7,644	7,842	1,908	77,411
Dairy 603			1,598	223		39	1,860
Bean Council 606			4,671	647		76	5,394
Milk Stabilization 607			2,768	456	368	80	3,672
Oilseed 608			8,783	3,811		218	12,612
Potato 610			1,515	210		38	1,763

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FOR FISCAL YEAR 2012

EXHIBIT A

DEPARTMENT	OMB Administration	Capitol Mallroom	OMB Fiscal Management	Central Services - Purchasing	Human Resources	State Treasurer 120	Total
Soybean 611			14,644	2,136	368	369	17,517
Agr Products Utiliz Comm 612							
Dry Pea and Lentil 613			4,323	1,766		143	6,232
Corn Utilization 614			13,972	1,839	122	620	16,553
State Seed Department 616			14,887	3,404	2,334	429	21,054
Board of Animal Health 617							
Veterinary 618		128	1,769	233		75	2,205
Beef 624			6,933	998	122	169	8,222
Wheat Commission 625			24,642	16,389	490	55	41,576
Barley 626			10,485	1,508	122	288	12,403
Upper Gr Plains Trans Inst 627			(3,083)	21		3	(3,059)
NDSU Extension Service 630			1,279	76		14	1,369
Northern Crops Institute 638			143	21		3	167
NDSU Main Res Station 640			7,169	209		61	7,439
Dickinson Research Center 641			(386)	65		9	(312)
Cent Grasslands Res Ctr 642			166	65		11	242
Hettinger Research Ctr 643			127	63		9	199
Langdon Research Ctr 644			247	66		10	323
North Central Res Ctr 645			(79)	64		8	(7)
Williston Research Ctr 646			44	64		10	118
Carrington Research Ctr 647			(263)	65		9	(189)
Agronomy Seed Farm 649			528	57		10	595
Land Reclamation Res Ctr 651							
State Fair 665			25,552	3,231	2,088	875	31,746
Racing Commission 670		222	5,202	2,628	122	234	8,408
State Historical Society 701		1,579	39,297	(8,623)	7,719	1,526	41,498
Council on the Arts 709		238	11,919	1,381	490	319	14,347
Soil Conservation 710							
Centennial Trees Comm 712							
Game and Fish Department 720			80,280	(6,790)	19,486	517	93,493
Dept of Parks & Recr 750			36,314	(11,573)	6,858	1,158	32,757
State Water Commission 770		535	38,656	3,159	10,174	1,414	53,938
Dept of Transportation 801			748,359	138,123	123,714	22,279	1,032,475
Risk Management	8,885	137	4,746	1,693	490	(201)	15,750
University System		2,772	6,182	85		2	9,041
All Other		1,068	99,422	13,619	4,524	4,310	122,943
ARRA (expenses not billable to Federal programs)			125,844				125,844
Total	171,292	148,572	4,641,536	522,820	898,097	159,158	6,541,475