

COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

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

DATE: October 31, 2013
FILING REF.: The preced-
ing agreement was dated:
05/14/12 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, 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.

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: October 31, 2013

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 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)

(SIGNATURE)

(NAME)

(TITLE)

(DATE)

Pam Sharp
Pam Sharp
Director, OMB
11-5-13

BY THE COGNIZANT AGENCY

ON BEHALF OF THE FEDERAL GOVERNMENT

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

(SIGNATURE)

(NAME)

Director, Division of Cost Allocation

(TITLE)

October 31, 2013

(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 2013

EXHIBIT A
Page 1 of 2

Budget Account	OMB Administration	Capitol Mailroom	OMB Fiscal Management	Central Services - Purchasing	Human Resources	State Treasurer 12000	Total
Governor 10100		184	75,671	(144)		177	75,889
Secretary of State 10800		4,625	18,382	(349)	4,519	(423)	26,755
Facility Management	163,830		2,292	6,214	10,698	191	183,225
ITD 11200		1,380	153,976	(1,940)	59,964	6,455	219,834
State Auditor		542	9,088	(1,212)	9,191	240	17,849
Central Services 11800	44,876	15,203	1,930	(1,451)	2,975	16	63,547
Attorney General 12500		3,622	86,031	1,551	32,132	2,814	126,149
Tax Commissioner 12700		25,221	45,308	(6,661)	21,125	(1,451)	83,543
Office of Admin Hearings 14000		581	4,962	(279)	753	(52)	5,966
Legislative Assembly 15000		(244)	24,405	1,793		1,927	27,881
Legislative Council 16000		273	38,056	196		2,166	40,691
Supreme Court 18000		(3,293)	116,862	7,533		7,153	128,255
Supreme Court Admin 18200		3,549					3,549
Judicial Conduct Commission 18300		249	(91)				158
Supreme Court Law Library 18400		13					13
Trial Courts 18500							-
Legal Counsel for Indigents 18800			34,691	1,804	4,225	2,362	43,083
Retirement & Investment 19000			5,713	(692)	2,825	327	8,174
Public Employee Retire Sys 19200		(404)	9,399	(1,652)	5,308	(949)	11,703
Public Instruction 20100		4,674	278,656	(5,754)	15,060	14,345	306,981
Land Department 22600		1,217	12,161	305	4,899	427	19,008
Bismarck State College 22700			3,409	(12)		8	3,406
UND - Lake Region 22800			2,157	(9)		16	2,164
UND - Williston 22900			5,449	(4)		20	5,465
University of North Dakota 23000			46,167	(473)		35	45,730
UND Medical Center 23200			5,389	(8)		14	5,394
North Dakota State Univ 23500			37,655	10		55	37,721
ND State Coll of Science 23800			5,995	(11)		10	5,995
Dickinson State University 23900			1,561	(5)		30	1,586
Mayville State University 24000			4,512	12		46	4,570
Minot State University 24100			12,471	(62)		1	12,410
Valley City State Univ 24200			6,929	(22)		16	6,923
Minot St - Bottineau 24300			1,801	(4)		41	1,839
North Dakota Forest Svc 24400			1,812	(1)		14	1,825
State Library 25000			11,864	(1,037)	5,649	590	17,067
School for the Deaf 25200		32	12,543	(1,301)	5,724	411	17,410
School for the Blind 25300			8,982	(137)	3,163	545	12,552
Voc & Technical Educ 27000		992	20,094	266	4,180	968	26,500
Health Department 30100		9,307	163,608	(4,670)	58,784	8,473	235,503
Tobacco Prevention & Control 30500		114	7,552	866	604	446	9,582
Veterans Home 31300			32,458	3,226	19,508	2,060	57,252
Indian Affairs Commission 31600		133	2,250	89	263	136	2,870
Dept of Veterans Affairs 32100			6,080	287	1,244	307	7,918
Children's Svcs Coord Comm 23400							-
Dept of Human Services 32500		1,553	919,673	(23,704)	234,243	(50,291)	1,081,474
DHS - Jamestown			84,187	(2,759)	80,097	5,952	167,477
DHS - Grafton			42,790	(7,534)	62,331	4,953	102,541
Protection & Advocacy 36000		255	6,252	(766)	4,481	274	10,497
Job Service 38000		(9,792)	70,304	(5,148)	41,643	3,678	100,685
Insurance Commissioner 40100		9,705	39,998	(1,622)	6,478	195	54,754
Industrial Commission 40500		4,605	23,986	116	6,405	1,143	36,255
Labor Commissioner 40600		844	2,312	(120)	1,769	125	4,931
Public Service Commission 40800		1,379	17,394	117	6,854	193	25,937
Aeronautics Commission 41200			6,706	821	753	240	8,520
Banking & Financial Instit 41300		527	13,096	(716)	5,311	272	18,490
Securities Commissioner 41400		239	7,938	(205)	1,507	(169)	9,310
Bank of North Dakota 47100			1,042	(3,668)	26,211	(16)	23,570
Housing Finance Agency 47300			5,404	476		(3)	5,878
Mill & Elevator Assoc 47500			922	15		(1)	937
Workforce Safety 48500			52,020	(942)	44,632	4,059	99,769
Highway Patrol 50400		4,060	41,620	(6,547)	36,610	3,011	78,753
State Radio Communications 50600					4,829		4,829
Emergency Management 51200				(893)	4,075		3,181
Corrections & Rehab 53000			261,929	102	132,581	10,927	405,539

STATE OF NORTH DAKOTA
STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRYFORWARD
FOR FISCAL YEAR 2013

EXHIBIT A
Page 2 of 2

Budget Account	OMB Administration	Capitol Mailroom	OMB Fiscal Management	Central Services - Purchasing	Human Resources	State Treasurer 12000	Total
Adjutant General 54000			189,759	3,714	16,359	8,413	218,244
Dept of Commerce 60100			89,536	1,950		2,669	94,156
Dept of Agriculture 60200		8,008	34,842	855	12,357	1,713	57,775
Dairy 60300			1,461	(33)		(80)	1,349
Ethanol Council 60500			358	496		25	878
Bean Council 60600			3,730	(181)		(19)	3,529
Milk Stabilization 60700			3,254	(48)	564	(2)	3,769
Oilseed 60800			8,023	(71)		335	8,287
Potato 61000			1,431	(33)		(29)	1,369
Soybean 61100			12,791	(287)	564	383	13,452
Agr Products Utiliz Comm 61200							-
Dry Pea & Lentil 61300			3,170	(459)		30	2,741
Corn Utilization 61400			12,719	(187)	189	636	13,356
State Seed Department 61600			11,427	(1,625)	4,332	713	14,846
Board of Animal Health 61700							-
Veterinary 61800		103	943	(29)		(13)	1,004
Stockmen's Assoc 61900			248	11		9	267
Beef 62400			6,258	(286)	(113)	145	6,004
Wheat Commission 62500			28,534	2,693	753	1,570	33,551
Barley 62600			8,891	(278)	189	335	9,137
Upper Gr Plains Trans Inst 62700			2,347	(7)		5	2,345
NDSU Extension Svc 63000			5,672	(17)		14	5,669
Northern Crops Institute 63800			440	(7)		5	438
NDSU Main Res Station 64000			14,978	1		63	15,043
Dickinson Research Center 64100			906	(17)		2	890
Cent Grasslands Res Ctr 64200			670	(11)		7	665
Hettinger Research Ctr 64300			674	(19)		0	655
Langdon Research Ctr 64400			622	(14)		3	611
North Central Res Ctr 64500			651	(23)		(3)	624
Williston Research Ctr 64600			601	(17)		2	585
Carrington Research Ctr 64700			1,154	(17)		2	1,139
Agronomy Seed Farm 64900			446	(15)		(11)	421
Land Reclamation Res Ctr 65100							-
State Fair 66500			20,028	166	3,954	1,172	25,320
Racing Commission 67000		(2)	3,104	33	189	80	3,403
State Historical Society 70100		1,026	66,560	5,432	11,676	1,883	86,576
Council on the Arts 70900		464	10,639	1,199	753	549	13,604
Soil Conservation 71000							-
Centennial Trees Comm 71200							-
Game & Fish Dept 72000			102,984	14,397	28,886	5,165	151,432
Dept of Parks & Recr 75000			42,840	3,572	10,094	2,014	58,521
State Water Commission 77000		587	62,500	384	14,348	1,833	79,651
Dept of Transportation 80100		(332)	717,245	(40,371)	190,712	38,664	905,919
Risk Management	6,645	71	3,303	1,663	451	(364)	11,770
University System		2,398	10,404	(39)		3	12,767
ARRA (expenses not billable to Federal programs)			233,720				233,720
All Other		1,491	(62,414)	(9,076)	(2,876)	(6,885)	(79,761)
Total	215,351	95,160	4,573,254	(73,316)	1,266,983	95,548	6,172,980