

COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

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

DATE: April 23, 2014
FILING REF.: The preced-
ing agreement was dated:
10/13/13 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, 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.

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. Workers' 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: April 23, 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. 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)

5-6-14
(DATE)

BY THE COGNIZANT AGENCY

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

Arif Karim
(SIGNATURE)

Arif Karim
(NAME)

Director, Division of Cost Allocation
(TITLE)

April 23, 2014
(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 2014

EXHIBIT A
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Department / Budget Account	OMB Administration	Capitol Mallroom	OMB Fiscal Management	Central Services - Purchasing	Human Resources	State Treasurer 12000	Total
Governor 10100		189	3,662	(749)		665	3,768
Secretary of State 10800		7,509	32,708	(12,876)	4,682	865	32,889
Facility Management	107,626		3,422	(77,314)	9,389	2,108	45,232
ITD 11200		909	179,299	536	57,450	22,750	260,944
State Auditor 11700		457	12,307	169	8,437	2,252	23,622
Central Services 11800	24,643	13,863	8,787	(59,067)	2,318	1,424	(8,032)
Attorney General 12500		3,984	94,688	(47,639)	29,459	11,608	92,100
Tax Commissioner 12700		25,373	52,517	(6,569)	21,510	4,230	97,060
Office of Admin Hearings 14000		570	4,388	475	683	471	6,587
Legislative Assembly 15000		2	17,186	15,415		4,957	37,560
Legislative Council 16000		307	63,053	(4,137)		10,521	69,745
Supreme Court 18000		(3,590)	102,112	(22,074)		22,546	98,994
Supreme Court Admin 18200		4,017					4,017
Judicial Conduct Commission 18300		538					538
Supreme Court Law Library 18400		13					13
Trial Courts 18500							-
Legal Counsel for Indigents 18800			42,142	3,716	4,094	9,655	59,606
Retirement & Investment 19000			6,851	(2,684)	2,561	1,176	7,903
Public Employee Retire Sys 19200			11,840	(2,405)	5,463	382	15,279
Public Instruction 20100		2,322	294,093	(5,475)	14,342	44,000	349,281
Land Department 22600		2,115	69,919	(1,243)	4,706	2,191	77,688
Bismarck State College 22700			9,438	31		67	9,537
UND - Lake Region 22800			2,401	23		71	2,495
UND - Williston 22900			2,886	19		76	2,981
University of North Dakota 23000			40,427	27		118	40,572
UND Medical Center 23200			10,129	20		59	10,208
North Dakota State Univ 23500			34,883	16		93	34,993
ND State Coll of Science 23800			12,270	17		55	12,342
Dickinson State University 23900			7,527	5		56	7,588
Mayville State University 24000			2,785	23		71	2,879
Minot State University 24100			10,692	158		302	11,152
Valley City State Univ 24200			6,618	11		73	6,701
Minot St - Bottineau 24300			1,916	28		89	2,032
North Dakota Forest Svc 24400			2,794	105		113	3,012
State Library 25000			14,256	(1,334)	5,413	2,360	20,695
School for the Deaf 25200		30	15,719	(8,474)	5,633	2,838	15,747
School for the Blind 25300			9,412	(2,494)	2,537	2,088	11,543
Voc & Technical Educ 27000		1,030	35,403	(5,873)	3,682	3,336	37,578
Health Department 30100		10,909	204,748	(43,074)	54,920	30,899	258,402
Tobacco Prevention & Control 30500		190	10,014	609	585	1,946	13,344
Veterans Home 31300			31,314	3,100	19,484	7,748	61,645
Indian Affairs Commission 31600		160	3,689	(1,169)	512	514	3,707
Dept of Veterans Affairs 32100			4,763	(1,255)	1,023	838	5,370
Children's Svcs Coord Comm 23400							-
Dept of Human Services 32500		243	939,732	(50,178)	212,315	357,807	1,459,920
DHS - Jamestown			39,644	(55,623)	71,408	20,045	75,475
DHS - Grafton			32,699	(23,613)	57,883	17,121	84,090
Protection & Advocacy 36000		161	7,827	109	4,195	1,365	13,658
Job Service 38000			66,335	(2,227)	36,611	13,411	114,131
Insurance Commissioner 40100		2,755	61,429	773	5,562	3,562	74,080
Industrial Commission 40500		6,285	32,721	879	6,363	5,173	51,423
Labor Commissioner 40600		2,182	3,200	2,424	1,877	702	10,385
Public Service Commission 40800		1,272	24,703	(4,250)	6,195	2,312	30,233
Aeronautics Commission 41200			8,649	320	683	1,060	10,712
Banking & Financial Instit 41300		726	13,907	(3,297)	4,146	1,848	17,330
Securities Commissioner 41400		328	10,727	979	1,487	512	14,033
Bank of North Dakota 47100			6,722	11,381	25,069	2	43,173
Housing Finance Agency 47300			2,853				2,853
Mill & Elevator Assoc 47500			3,456				3,456

STATE OF NORTH DAKOTA
STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRYFORWARD
FOR FISCAL YEAR 2014

EXHIBIT A
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Department / Budget Account	OMB Administration	Capitol Mailroom	OMB Fiscal Management	Central Services - Purchasing	Human Resources	State Treasurer 12000	Total
Workforce Safety 48500			69,583	(1,720)	39,799	15,854	123,516
Highway Patrol 50400		5,411	49,569	638	34,335	11,281	101,234
State Radio Communications 50600					4,971		4,971
Emergency Management 51200			(8)	(1)	4,094	(1)	4,084
Corrections & Rehab 53000			252,548	(120,519)	134,234	42,432	308,694
Adjutant General 54000			189,797	(91,605)	12,767	32,340	143,299
Dept of Commerce 60100			91,971	9,198		8,589	109,758
Dept of Agriculture 60200		6,628	37,849	(12,582)	10,291	6,538	48,724
Dairy 60300			1,895	95		(32)	1,959
Ethanol Council 60500			365	30		77	472
Bean Council 60600			3,589	108		267	3,964
Milk Stabilization 60700			3,912	673	512	278	5,375
Oilseed 60800		2	5,788	3,131		803	9,724
Potato 61000			2,432	144		44	2,619
Soybean 61100			16,566	3,629	805	2,056	23,056
Agr Products Utiliz Comm 61200							-
Dry Pea & Lentil 61300			2,312	3,006		204	5,521
Corn Utilization 61400			16,730	(478)	464	2,219	18,934
State Seed Department 61600			13,541	4,559	4,169	2,825	25,095
Board of Animal Health 61700							-
Veterinary 61800		116	1,985	171		52	2,324
Stockmen's Assoc 61900			342	28		36	406
Beef 62400			7,615	176	(121)	808	8,478
Wheat Commission 62500			17,906	6,869	683	3,026	28,484
Barley 62600			8,479	360	171	1,246	10,256
Upper Gr Plains Trans Inst 62700			7,720	31		58	7,809
NDSU Extension Svc 63000			12,556	28		79	12,663
Northern Crops Institute 63800			1,038	8		29	1,074
NDSU Main Res Station 64000			23,099	52		140	23,291
Dickinson Research Center 64100			2,235	23		50	2,309
Cent Grasslands Res Ctr 64200			1,307	17		50	1,374
Hettinger Research Ctr 64300			1,543	23		51	1,618
Langdon Research Ctr 64400			1,241	23		50	1,314
North Central Res Ctr 64500			1,796	20		49	1,866
Williston Research Ctr 64600			1,501	24		53	1,579
Carrington Research Ctr 64700			2,710	23		50	2,783
Agronomy Seed Farm 64900			893	33		17	943
Land Reclamation Res Ctr 65100							-
State Fair 66500			31,493	32,835	4,121	5,601	74,050
Racing Commission 67000		344	3,696	(536)	171	503	4,178
State Historical Society 70100		1,752	44,977	(4,069)	10,998	7,556	61,214
Council on the Arts 70900		324	12,517	(715)	683	1,815	14,624
Soil Conservation 71000							-
Centennial Trees Comm 71200							-
Game & Fish Dept 72000			116,714	(43,082)	25,582	18,024	117,237
Dept of Parks & Recr 75000			51,370	(31,128)	9,169	8,162	37,573
State Water Commission 77000		343	101,567	350	13,121	7,659	123,041
Dept of Transportation 80100			837,149	61,477	176,754	131,784	1,207,164
Risk Management	7,827	117	6,638	2,679	683	387	18,330
University System		2,471	27,126	15		87	29,699
ARRA Funding (expenses not billable to Federal programs)			(125,844)				(125,844)
All Other		1,461	(60,448)	(2,787)	(3,480)	(4,147)	(69,400)
Total	140,096	103,821	4,627,022	(582,469)	1,177,651	929,580	6,395,702