

COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

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

DATE: May 5, 2015
FILING REF.: The preceding
agreement was dated:
04/23/14 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, 2015 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 Division - 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. State Unemployment Insurance (previously Unemployment Compensation)
11. Public Employees Retirement System
12. Risk Management
 - a. General Liability Insurance
 - b. Automobile Liability Insurance
 - c. Workers' Compensation
13. Defined Contribution Retirement
14. Workforce Safety and Insurance

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 5, 2015

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.

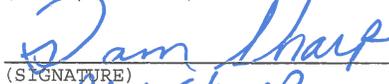
C. FIXED AMOUNTS: If fixed amounts are approved in Section I of this Agreement, they are based on an estimate of the costs for the period covered by the Agreement. When the actual costs for this period are determined, adjustments will be made to the amounts of a future year to compensate for the difference 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)


(SIGNATURE)

PAM SHARP
(NAME)

Director, OMB
(TITLE)

5-6-15
(DATE)

BY THE COGNIZANT AGENCY

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

Arif M. Karim -S
Digitally signed by Arif M. Karim -S
DN: c=US, o=U.S. Government, ou=HHS, ou=PSC, ou=People,
cn=Arif M. Karim -S, 0.9.2342.19200300.100.1.1=2000212895
Date: 2015.05.07 09:23:08 -0500
(SIGNATURE)

Arif Karim
(NAME)

Director, Cost Allocation Services
(TITLE)

May 5, 2015
(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 2015

EXHIBIT A
PAGE 1 OF 2

Department / Budget Account	OMB Administration	Capitol Mailroom	OMB Fiscal Management	Central Services - Purchasing	Human Resources	State Treasurer 12000	Total
Governor 10100	0	158	(20,636)	(2,231)	0	808	(21,902)
Secretary of State 10800	0	15,799	34,215	(3,624)	5,460	1,729	53,578
Facility Management	217,908	0	14,478	(93,298)	9,094	2,729	150,910
ITD 11200	0	1,245	177,239	14,554	57,914	26,663	277,614
State Auditor 11700	0	467	14,882	(610)	8,801	2,475	26,015
Central Services 11800	57,044	8,282	35,861	(64,059)	2,300	1,628	41,056
Attorney General 12500	0	2,554	96,632	(132,657)	32,137	15,051	13,717
Tax Commissioner 12700	0	27,576	82,207	(6,035)	22,240	6,786	132,774
Office of Admin Hearings 14000	0	434	8,851	1,413	369	650	11,718
Legislative Assembly 15000	0	(586)	49,259	11,475	0	9,159	69,307
Legislative Council 16000	0	499	47,064	7,603	0	7,966	63,132
Supreme Court 18000	0	578	114,928	(133,151)	0	22,505	4,860
Supreme Court Admin 18200	0	2,617	0	0	0	0	2,617
Judicial Conduct Commission 18300	0	397	0	0	0	0	397
Supreme Court Law Library 18400	0	1	0	0	0	0	1
Trial Courts 18500	0	0	0	0	0	0	0
Legal Counsel for Indigents 18800	0	0	69,530	8,906	5,181	10,062	93,680
Retirement & Investment 19000	0	0	8,403	(1,237)	2,277	1,299	10,742
Public Employee Retire Sys 19200	0	0	25,073	5,758	5,690	1,652	38,173
Public Instruction 20100	0	899	369,150	4,430	15,623	48,156	438,259
Land Department 22600	0	2,114	80,108	3,579	4,881	4,726	95,408
Bismarck State College 22700	0	0	9,983	71	0	86	10,140
UND - Lake Region 22800	0	0	1,927	52	0	66	2,045
UND - Williston 22900	0	0	1,465	77	0	90	1,632
University of NorthDakota 23000	0	0	21,650	113	0	147	21,911
UND Medical Center 23200	0	0	11,255	63	0	68	11,386
North Dakota State Univ 23500	0	0	27,085	61	0	63	27,208
ND State Coll of Science 23800	0	0	13,051	52	0	67	13,170
Dickinson State University 23900	0	0	8,260	76	0	98	8,434
Mayville State University 24000	0	0	2,054	43	0	45	2,143
Minot State University 24100	0	0	9,443	380	0	501	10,323
Valley City State Univ 24200	0	0	5,244	76	0	96	5,416
Minot St - Bottineau 24300	0	0	1,578	52	0	62	1,692
North Dakota Forest Svc 24400	0	0	2,150	1,800	0	63	4,013
State Library 25000	0	0	13,637	(2,582)	5,123	2,280	18,459
School for the Deaf 25200	0	(9)	19,115	(17,990)	5,637	3,278	10,031
School for the Blind 25300	0	0	12,430	(2,539)	2,977	2,305	15,174
Voc & Technical Educ 27000	0	1,100	34,441	(1,692)	4,163	3,504	41,515
Health Department 30100	0	8,807	228,675	(30,237)	59,478	35,142	301,865
Tobacco Prevention & Control 30500	0	292	13,768	(2,110)	369	1,825	14,144
Veterans Home 31300	0	0	39,855	10,543	21,280	8,473	80,151
Indian Affairs Commission 31600	0	107	2,363	(211)	995	343	3,598
Dept of Veterans Affairs 32100	0	0	4,457	(5,879)	1,041	858	478
Children's Svcs Coord Comm 23400	0	0	0	0	0	0	0
Dept of Human Services 32500	0	(767)	479,239	(29,776)	217,602	347,257	1,013,556
DHS - Jamestown	0	0	138,460	(49,894)	76,734	23,592	188,892
DHS - Grafton	0	0	83,697	(54,888)	56,533	19,086	104,428
Protection & Advocacy 36000	0	178	11,039	(161)	4,823	1,700	17,578
Job Service 38000	0	0	95,080	(1,666)	36,853	15,655	145,922
Insurance Commissioner 40100	0	4,491	62,445	2,741	5,059	4,417	79,153
Industrial Commission 40500	0	6,540	43,537	(10,941)	3,431	6,741	49,308
Labor Commissioner 40600	0	2,909	6,107	(599)	2,383	987	11,788
Public Service Commission 40800	0	1,321	29,653	(9,702)	6,742	3,212	31,226
Aeronautics Commission 41200	0	0	9,289	1,295	693	1,296	12,574
Banking & Financial Instit 41300	0	925	16,896	(431)	3,385	2,168	22,943
Securities Commissioner 41400	0	385	10,948	1,319	1,388	688	14,727
Bank of North Dakota 47100	0	0	1,763	36,321	26,241	0	64,325

STATE OF NORTH DAKOTA
STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRYFORWARD
FOR FISCAL YEAR 2015

Department / Budget Account	OMB Administration	Capitol Mallroom	OMB Fiscal Management	Central Services - Purchasing	Human Resources	State Treasurer 12000	Total
Housing Finance Agency 47300	0	0	588	(240)	0	0	348
Mill & Elevator Assoc 47500	0	0	1,918	1,412	0	0	3,331
Workforce Safety 48500	0	0	84,027	12,189	42,899	16,471	155,585
Highway Patrol 50400	0	3,464	54,809	(10,054)	37,844	10,854	96,917
State Radio Communications 50600	0	0	0	1,529	6,199	0	7,728
Emergency Management 51200	0	0	0	6,528	5,331	0	11,860
Corrections & Rehab 53000	0	0	257,460	(191,981)	143,497	46,977	255,954
Adjutant General 54000	0	0	119,797	(186,747)	20,746	19,283	(26,921)
Dept of Commerce 60100	0	0	82,451	(5,115)	0	7,965	85,301
Dept of Agriculture 60200	0	4,316	49,416	(12,645)	11,890	7,367	60,343
Dairy 60300	0	0	1,910	262	0	29	2,201
Ethanol Council 60500	0	0	584	4,556	0	88	5,228
Bean Council 60600	0	0	4,125	618	0	482	5,225
Milk Stabilization 60700	0	0	4,751	1,087	196	401	6,435
Oilseed 60800	0	0	8,506	548	0	1,323	10,377
Potato 61000	0	0	2,746	345	0	114	3,205
Soybean 61100	0	0	18,101	15,103	844	2,679	36,727
Agr Products Utiliz Comm 61200	0	0	0	0	0	0	0
Dry Pea & Lentil 61300	0	0	2,824	2,032	0	273	5,129
Corn Utilization 61400	0	0	22,441	2,337	1,146	3,330	29,255
State Seed Department 61600	0	0	17,760	7,690	3,869	3,097	32,417
Board of Animal Health 61700	0	0	0	0	0	0	0
Veterinary 61800	0	120	2,609	370	0	146	3,244
Stockmen's Assoc 61900	0	0	422	57	0	32	510
Beef 62400	0	0	7,041	739	0	843	8,623
Wheat Commission 62500	0	0	22,597	8,428	564	3,906	35,495
Barley 62600	0	0	9,098	1,375	(151)	1,357	11,679
Upper Gr Plains Trans Inst 62700	0	0	5,434	53	0	66	5,553
NDSU Extension Svc 63000	0	0	11,327	92	0	88	11,507
Northern Crops Institute 63800	0	0	950	25	0	32	1,007
NDSU Main Res Station 64000	0	0	20,303	158	0	128	20,588
Dickinson Research Center 64100	0	0	1,695	77	0	65	1,836
Cent Grasslands Res Ctr 64200	0	0	1,121	67	0	58	1,245
Hettinger Research Ctr 64300	0	0	1,308	72	0	61	1,441
Langdon Research Ctr 64400	0	0	1,065	72	0	58	1,194
North Central Res Ctr 64500	0	0	1,525	77	0	65	1,667
Williston Research Ctr 64600	0	0	1,265	74	0	61	1,401
Carrington Research Ctr 64700	0	0	2,147	76	0	65	2,287
Agronomy Seed Farm 64900	0	0	857	70	0	32	959
Land Reclamation Res Ctr 65100	0	0	0	0	0	0	0
State Fair 66500	0	0	26,002	5,219	3,967	5,004	40,192
Racing Commission 67000	0	466	5,351	3,863	173	728	10,581
State Historical Society 70100	0	264	38,119	(12,755)	12,701	8,552	46,881
Council on the Arts 70900	0	(73)	8,865	(1,968)	655	1,355	8,833
Soil Conservation 71000	0	0	0	0	0	0	0
Centennial Trees Comm 71200	0	0	0	0	0	0	0
Game & Fish Dept 72000	0	0	122,330	(45,204)	27,036	19,991	124,153
Dept of Parks & Recr 75000	0	0	53,646	(37,382)	8,950	8,981	34,195
State Water Commission 77000	0	258	77,263	(5,497)	15,800	8,494	96,318
Dept of Transportation 80100	0	9	808,919	103,447	182,713	135,523	1,230,611
Fleet Services ISF 80100	0	0	0	4,956	0	0	4,956
Risk Management	18,923	92	8,457	1,426	844	759	30,501
University System	0	559	28,420	142	0	180	29,300
ARRA Funding (expenses not billable to Federal programs)	0	0	(233,720)	0	0	0	(233,720)
All Other	0	1,412	641	22,617	173	65	24,908
Total	293,874	100,198	4,448,553	(845,146)	1,242,785	967,733	6,207,997