

COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

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

DATE: June 2, 2016
FILING REF.: The preceding
agreement was dated:
05/05/15 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, 2016 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, Paralegal & Fire Marshall
10. State Employees 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: June 2, 2016

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 Title 2 of the Code of Federal Regulations, Part 200 (2 CFR 200). (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 2 CFR 200, 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 2 CFR 200, and should be applied to grants, contracts and other agreements covered by 2 CFR 200, 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)

6-7-16
(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: 2016.06.07 08:32:57 -05'00'

(SIGNATURE)

Arif Karim
(NAME)

Director, Cost Allocation Services
(TITLE)

June 2, 2016
(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 2016

EXHIBIT A
1 OF 2

| Department / Budget Account | Facilities Mgmt Memo Bills | OMB Administration | Capitol Mailroom | OMB Fiscal Management | Central Services Purchasing | Human Resources | State Treasurer 12000 | Total |
|------------------------------------|-------------------------------|-----------------------|---------------------|--------------------------|--------------------------------|--------------------|--------------------------|-----------|
| Governor 10100 | 0 | 0 | 388 | (502) | 323 | 0 | 395 | 604 |
| Secretary of State 10800 | 0 | 0 | 13,625 | 31,422 | 5,078 | 6,149 | 859 | 57,133 |
| Facility Management | 0 | 659,566 | 0 | 17,903 | 5,070 | 12,781 | 1,160 | 696,480 |
| ITD 11200 | 0 | 0 | 4,309 | 175,305 | 34,568 | 72,243 | 11,393 | 297,819 |
| State Auditor 11700 | 0 | 0 | 668 | 18,847 | 1,921 | 11,114 | 1,126 | 33,676 |
| Central Services 11800 | 0 | 119,157 | 13,156 | 13,350 | 7,386 | 1,861 | 548 | 155,460 |
| Attorney General 12500 | 0 | 0 | 3,040 | 102,495 | (12,259) | 39,114 | 7,578 | 139,967 |
| Tax Commissioner 12700 | 0 | 0 | 34,039 | 107,108 | 9,080 | 27,276 | 2,991 | 180,494 |
| Office of Admin Hearings 14000 | 0 | 0 | 676 | 8,713 | 573 | 521 | 406 | 10,889 |
| Legislative Assembly 15000 | 0 | 0 | 21 | 63,019 | 8,702 | 0 | 5,324 | 77,066 |
| Legislative Council 16000 | 0 | 0 | 593 | 9,651 | 3,709 | 0 | (434) | 13,520 |
| Supreme Court 18000 | 0 | 0 | 907 | 158,144 | (3,144) | 0 | 11,035 | 166,942 |
| Supreme Court Admin 18200 | 0 | 0 | 5,139 | 0 | 0 | 0 | 0 | 5,139 |
| Judicial Conduct Commission 18300 | 0 | 0 | 553 | 0 | 0 | 0 | 0 | 553 |
| Supreme Court Law Library 18400 | 0 | 0 | 11 | 0 | 0 | 0 | 0 | 11 |
| Trial Courts 18500 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Legal Counsel for Indigents 18800 | 0 | 0 | 0 | 67,117 | 5,432 | 6,962 | 5,503 | 85,015 |
| Retirement & Investment 19000 | 0 | 0 | 0 | 10,084 | 4,836 | 3,335 | 667 | 18,922 |
| Public Employee Retire Sys 19200 | 0 | 0 | 0 | 28,730 | 7,338 | 6,746 | 877 | 43,692 |
| Public Instruction 20100 | 0 | 0 | 3,214 | 181,884 | 32,835 | 19,096 | 18,545 | 255,574 |
| Land Department 22600 | 0 | 0 | 963 | 105,556 | 4,746 | 6,073 | 3,063 | 120,401 |
| Bismarck State College 22700 | 0 | 0 | 20 | 8,895 | 23 | 0 | 36 | 8,974 |
| UND - Lake Region 22800 | 0 | 0 | 0 | 4,829 | 33 | 0 | 56 | 4,918 |
| UND - Williston 22900 | 0 | 0 | 0 | 6,538 | 78 | 0 | 136 | 6,752 |
| University of North Dakota 23000 | 0 | 0 | 0 | 64,783 | 32 | 0 | 56 | 64,872 |
| UND Medical Center 23200 | 0 | 0 | 0 | 9,420 | 20 | 0 | 32 | 9,471 |
| North Dakota State Univ 23500 | 0 | 0 | 0 | 38,631 | 39 | 0 | 71 | 38,740 |
| ND State Coll of Science 23800 | 0 | 0 | 0 | 7,218 | 17 | 0 | 29 | 7,263 |
| Dickinson State University 23900 | 0 | 0 | 0 | 3,915 | 32 | 0 | 55 | 4,002 |
| Mayville State University 24000 | 0 | 0 | 0 | 5,074 | 6 | 0 | 12 | 5,092 |
| Minot State University 24100 | 0 | 0 | 0 | 12,014 | 114 | 0 | 194 | 12,322 |
| Valley City State Univ 24200 | 0 | 0 | 0 | 5,552 | 27 | 0 | 47 | 5,626 |
| Minot St - Bottineau 24300 | 0 | 0 | 0 | 4,182 | 18 | 0 | 33 | 4,233 |
| North Dakota Forest Svc 24400 | 0 | 0 | 0 | 2,584 | 70 | 0 | 59 | 2,713 |
| State Library 25000 | 0 | 0 | 0 | 14,124 | 115 | 6,432 | 807 | 21,477 |
| School for the Deaf 25200 | 0 | 0 | 1 | 23,582 | 3,073 | 6,666 | 1,494 | 34,816 |
| School for the Blind 25300 | 0 | 0 | 0 | 16,466 | 2,767 | 3,798 | 1,139 | 24,171 |
| Voc & Technical Educ 27000 | 0 | 0 | 1,395 | 29,496 | 3,063 | 5,206 | 1,767 | 40,926 |
| Health Department 30100 | 0 | 0 | 13,798 | 225,840 | 61,564 | 79,205 | 16,120 | 396,527 |
| Tobacco Prevention & Control 30500 | 0 | 0 | 415 | 12,699 | 2,393 | 1,995 | 909 | 18,410 |
| Veterans Home 31300 | 0 | 0 | 0 | 55,151 | 9,546 | 24,993 | 3,655 | 93,345 |
| Indian Affairs Commission 31600 | 0 | 0 | 1 | 1,778 | 330 | 667 | 81 | 2,858 |
| Dept of Veterans Affairs 32100 | 0 | 0 | 0 | 7,411 | (626) | 1,703 | 568 | 9,056 |
| Children's Svcs Coord Comm 23400 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Dept of Human Services 32500 | 0 | 0 | 1,143 | 577,879 | 97,674 | 293,335 | 77,030 | 1,047,060 |
| DHS - Jamestown | 0 | 0 | 0 | 190,061 | 37,782 | 97,830 | 11,232 | 336,904 |
| DHS - Grafton | 0 | 0 | 0 | 119,333 | 15,583 | 71,342 | 8,132 | 214,390 |
| Protection & Advocacy 36000 | 0 | 0 | 202 | 13,238 | 1,742 | 5,965 | 859 | 22,007 |
| Job Service 38000 | 0 | 0 | 0 | 111,295 | 6,809 | 44,362 | 7,166 | 169,632 |
| Insurance Commissioner 40100 | 0 | 0 | 4,923 | 53,242 | 5,391 | 7,743 | 2,097 | 73,397 |
| Industrial Commission 40500 | 0 | 0 | 6,183 | 50,728 | (135) | 2,546 | 4,067 | 63,388 |
| Labor Commissioner 40600 | 0 | 0 | 4,154 | 5,818 | (1,100) | 2,814 | 418 | 12,105 |
| Public Service Commission 40800 | 0 | 0 | 2,029 | 27,358 | 3,256 | 8,963 | 1,690 | 43,297 |
| Aeronautics Commission 41200 | 0 | 0 | 0 | 10,198 | 4,943 | 889 | 774 | 16,805 |
| Banking & Financial Instit 41300 | 0 | 0 | 494 | 16,956 | 3,737 | 6,295 | 927 | 28,409 |
| Securities Commissioner 41400 | 0 | 0 | 459 | 9,893 | (58) | 1,410 | 229 | 11,933 |
| Bank of North Dakota 47100 | 0 | 0 | 0 | 146 | 15,918 | 33,858 | (1) | 49,920 |
| Housing Finance Agency 47300 | 0 | 0 | 0 | 511 | 0 | 0 | 0 | 511 |
| Mill & Elevator Assoc 47500 | 0 | 0 | 0 | 844 | 1,162 | 0 | 0 | 2,006 |
| Workforce Safety 48500 | 0 | 0 | 0 | 111,383 | 25,623 | 54,721 | 8,653 | 200,380 |
| Highway Patrol 50400 | 0 | 0 | (1,844) | 55,361 | (22,625) | 43,132 | 3,283 | 77,307 |
| State Radio Communications 50600 | 0 | 0 | 0 | 0 | 1,415 | 7,191 | 0 | 8,606 |
| Emergency Management 51200 | 0 | 0 | 0 | 0 | 3,725 | 8,805 | 0 | 12,530 |
| Corrections & Rehab 53000 | 0 | 0 | 0 | 338,686 | 30,416 | 177,219 | 21,442 | 567,764 |
| Adjutant General 54000 | 0 | 0 | 0 | 126,333 | 5,236 | 26,083 | 2,393 | 160,044 |
| Dept of Commerce 60100 | 0 | 0 | 0 | 65,985 | 6,287 | 0 | 2,939 | 75,211 |
| Dept of Agriculture 60200 | 0 | 0 | 8,642 | 48,805 | 9,789 | 16,510 | 3,074 | 86,821 |
| Dairy 60300 | 0 | 0 | 0 | 1,530 | 81 | 0 | 15 | 1,626 |
| Ethanol Council 60500 | 0 | 0 | 0 | 623 | 1,199 | 0 | 55 | 1,877 |
| Bean Council 60600 | 0 | 0 | 0 | 3,530 | 647 | 0 | 202 | 4,379 |
| Milk Stabilization 60700 | 0 | 0 | 0 | 3,966 | 455 | 298 | 164 | 4,884 |
| Oilseed 60800 | 0 | 0 | 5 | 5,836 | 1,465 | 0 | 459 | 7,765 |
| Potato 61000 | 0 | 0 | 0 | 1,982 | 109 | 0 | 48 | 2,138 |
| Soybean 61100 | 0 | 0 | 0 | 17,770 | 4,367 | 889 | 1,547 | 24,574 |
| Agr Products Utiliz Comm 61200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Dry Pea & Lentil 61300 | 0 | 0 | 0 | 3,654 | 1,211 | 0 | 182 | 5,047 |
| Corn Utilization 61400 | 0 | 0 | 0 | 20,778 | 1,677 | 1,182 | 1,955 | 25,593 |
| State Seed Department 61600 | 0 | 0 | 0 | 18,093 | 4,408 | 5,346 | 1,281 | 29,129 |
| Board of Animal Health 61700 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Veterinary 61800 | 0 | 0 | 113 | 2,900 | 201 | 0 | 64 | 3,279 |
| Stockmen's Assoc 61900 | 0 | 0 | 0 | 349 | 19 | 0 | 15 | 383 |
| Beef 62400 | 0 | 0 | 0 | 7,003 | 426 | 0 | 380 | 7,809 |

STATE OF NORTH DAKOTA
STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FIXED COSTS WITH CARRYFORWARD
FOR FISCAL YEAR 2016

EXHIBIT A
2 OF 2

| Department / Budget Account | Facilities Mgmt Memo Bills | OMB Administration | Capitol Mailroom | OMB Fiscal Management | Central Services Purchasing | Human Resources | State Treasurer 12000 | Total |
|---|-------------------------------|-----------------------|---------------------|--------------------------|--------------------------------|--------------------|--------------------------|------------------|
| Wheat Commission 62500 | 0 | 0 | 0 | 26,185 | 6,489 | 373 | 2,270 | 35,317 |
| Barley 62600 | 0 | 0 | 0 | 6,343 | (80) | (146) | 406 | 6,523 |
| Upper Gr Plains Trans Inst 62700 | 0 | 0 | 0 | 3,927 | 7 | 0 | 17 | 3,951 |
| NDSU Extension Svc 63000 | 0 | 0 | 0 | 9,271 | 51 | 0 | 66 | 9,388 |
| Northern Crops Institute 63800 | 0 | 0 | 0 | 784 | 9 | 0 | 15 | 808 |
| NDSU Main Res Station 64000 | 0 | 0 | 0 | 18,671 | 70 | 0 | 92 | 18,833 |
| Dickinson Research Center 64100 | 0 | 0 | 0 | 1,499 | 30 | 0 | 36 | 1,564 |
| Cent Grasslands Res Ctr 64200 | 0 | 0 | 0 | 1,055 | 30 | 0 | 36 | 1,121 |
| Hettinger Research Ctr 64300 | 0 | 0 | 0 | 1,368 | 27 | 0 | 30 | 1,426 |
| Langdon Research Ctr 64400 | 0 | 0 | 0 | 964 | 26 | 0 | 30 | 1,020 |
| North Central Res Ctr 64500 | 0 | 0 | 0 | 1,203 | 27 | 0 | 36 | 1,266 |
| Williston Research Ctr 64600 | 0 | 0 | 0 | 1,151 | 28 | 0 | 32 | 1,211 |
| Carrington Research Ctr 64700 | 0 | 0 | 0 | 1,875 | 35 | 0 | 41 | 1,951 |
| Agronomy Seed Farm 64900 | 0 | 0 | 0 | 669 | 24 | 0 | 21 | 715 |
| Land Reclamation Res Ctr 65100 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| State Fair 66500 | 0 | 0 | 0 | 22,881 | (12,530) | 4,891 | 1,757 | 17,000 |
| Racing Commission 67000 | 0 | 0 | (228) | 7,128 | 5,227 | 222 | 489 | 12,839 |
| State Historical Society 70100 | 0 | 0 | 422 | 59,445 | 11,072 | 15,112 | 3,947 | 89,999 |
| Council on the Arts 70900 | 0 | 0 | 172 | 8,337 | 497 | 845 | 596 | 10,448 |
| Soil Conservation 71000 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Centennial Trees Comm 71200 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Game & Fish Dept 72000 | 0 | 0 | 0 | 128,242 | 30,773 | 34,162 | 9,219 | 202,396 |
| Dept of Parks & Recr 75000 | 0 | 0 | 0 | 64,789 | 9,947 | 11,599 | 4,616 | 90,951 |
| State Water Commission 77000 | 0 | 0 | 462 | 87,316 | 2,089 | 21,249 | 3,929 | 115,044 |
| Dept of Transportation 80100 | 0 | 0 | 0 | 879,460 | 61,853 | 231,817 | 61,319 | 1,234,449 |
| Fleet Services ISF 80100 | 0 | 0 | 0 | 0 | 4,649 | 0 | 0 | 4,649 |
| Risk Management | 0 | 46,466 | 147 | 9,445 | (894) | 889 | 300 | 56,353 |
| University System | 0 | 0 | (1,616) | 32,056 | 86 | 0 | 144 | 30,670 |
| ARRA Funding (expenses not billable to Federal programs) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| All Other | 0 | 0 | 1,797 | 762 | 54,085 | 222 | 30 | 56,897 |
| Total | 0 | 825,189 | 124,591 | 5,055,905 | 641,391 | 1,583,900 | 350,640 | 8,581,617 |