COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

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

DATE: November 28, 2018
FILING REF.: The preceding agreement was dated:
08/23/2017 G16411

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, 2018 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 - Central Duplicating, Central 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. Risk Management
   a. General Liability Insurance
   b. Automobile Liability Insurance
   c. Workers' Compensation
7. Public Employees Retirement System
8. Workforce Safety and Insurance
9. State Unemployment Insurance (previously Unemployment Compensation)
10. Fire and Tornado Insurance
11. Defined Contribution Retirement
12. 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 Depreciation
    b. Maintenance & Repair
    c. Janitorial Services
    d. Utilities
    e. Insurance
13. State Auditor
14. Attorney General - Main Office, Outstationed, Paralegal & Fire Marshall

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: November 28, 2018

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 CAR 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	BY THE COGNIZANT AGENCY ON BEHALF OF THE FEDERAL GOVERNMENT
State of North Dakota (STATE/LOCALITY)	DEPARTMENT OF HEALTH AND HUMAN SERVICES (AGENCY)
Joe Morrissette (SIGNATURE)	Darryl W. Mayes -S Digitally signed by Darryl W. Mayes -S DN: c=US, o=U.S. Government, ou=HHS, ou=PSC, ou=People, 0.9.2342.19200300.100.1.1=2000131669, cn=Darryl W. Mayes -S Date: 2018.11.30 08:11:43 -05'00' for Arif Karim (SIGNATURE)
Director (NAME)	Director, Cost Allocation Services (NAME)
12/6/18 (TITLE)	November 28, 2018 (TITLE)
(DATE)	(DATE)
	HHS Representative Jeanette Lu
	Telephone (415) 437-7820

STATE OF NORTH DAKOTA
STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2018

Summary by Department

EXHIBIT A

CAP Code	Department / Budget Account	State Auditor Memo Bills	OMB Administration	Capitol Mailroom	OMB Fiscal Management	Central Services - Purchasing	Human Resources	State Treasurer 12000	Total
10	Governor 10100	948	-	272	3,358	(310)	-	749	5,017
11	Secretary of State 10800	1,923	-	12,350	30,483	(5,862)	6,764	2,024	47,682
12	Facility Management	2,811	35,301	-	7,613	(17,603)	8,760	2,475	39,358
13	ITD 11200	18,004	-	(1,465)	101,097	35,355	73,445	22,663	249,100
14	State Auditor 11700	2,921	-	429	14,728	3,927	12,571	2,839	37,415
15	Central Services 11800	837	50,613	29,088	(1,072)	29,930	4,041	694	114,130
16	Attorney General 12500	13,653	-	3,448	104,918	(15,851)	47,854	18,440	172,463
17	Tax Commissioner 12700	6,838	-	8,682	87,160	(256)	25,727	6,764	134,916
18	Office of Admin Hearings 14000	263	-	909	7,489	360	1,066	641	10,729
19	Legislative Assembly 15000	10,115	-	(11)	41,280	10,408	-	9,472	71,265
20	Legislative Council 16000	1,844	-	698	30,886	(284)	-	6,022	39,167
21	Supreme Court 18000	27,452	-	472	127,067	(34,996)	-	27,628	147,623
22	Supreme Court Admin 18200	-	-	3,781	-	-	-	-	3,781
23	Judicial Conduct Commission 18300	-	-	187	-	-	-	-	187
24	Supreme Court Law Library 18400	-	-	279	-	-	-	-	279
25	Trial Courts 18500	-	-	-	-	-	-	-	-
26	Legal Counsel for Indigents 18800	2,700	-	-	47,076	1,914	9,854	8,247	69,791
27	Retirement & Investment 19000	-	-	1,351	6,791	(457)	3,713	1,418	12,815
28	Public Employee Retire Sys 19200	-	-	-	35,903	(1,132)	7,849	1,864	44,483
29	Public Instruction 20100	5,080	-	1,753	300,269	35,529	20,633	50,880	414,144
30	Land Department 22600	-	-	3,735	17,227	3,881	6,543	5,203	36,590
31	Bismarck State College 22700	-	-	(20)	4,169	16	-	78	4,243
32	UND - Lake Region 22800	-	-	-	2,568	12	-	69	2,649
33	UND - Williston 22900	-	-	-	410	(19)	-	9	400
34	University of NorthDakota 23000	-	-	-	25,524	2,228	-	116	27,869
35	UND Medical Center 23200	-	-	-	9,742	19	-	69	9,830
36	North Dakota State Univ 23500	-	-	-	14,165	19	-	103	14,287
37	ND State Coll of Science 23800	-	-	-	11,916	13	-	59	11,988
38	Dickinson State University 23900	-	-	-	3,837	23	-	100	3,960
39	Mayville State University 24000	-	-	-	1,903	14	-	60	1,977
40	Minot State University 24100	-	-	-	6,144	12	-	162	6,318
41	Valley City State Univ 24200	-	-	-	13,625	11	-	67	13,703
42	Minot St - Bottineau 24300	-	-	-	1,111	21	-	91	1,222
43	North Dakota Forest Svc 24400	-	-	-	975	15	-	103	1,093
44	State Library 25000	1,627	-	-	10,865	(233)	5,751	2,317	20,327
45	School for the Deaf 25200	3,078	-	19	14,815	(9,390)	8,771	3,063	20,355
46	School for the Blind 25300	2,322	-	-	10,009	420	3,610	2,307	18,668
47	Voc & Technical Educ 27000	1,383	-	1,172	21,943	(393)	5,127	3,688	32,920
48	Health Department 30100	20,850	-	10,978	174,428	(9,472)	77,942	35,222	309,948
49	Tobacco Prevention & Control 30500	938	-	1,618	12,516	1,446	1,544	2,090	20,152
50	Veterans Home 31300	8,215	-	-	31,947	11,931	24,678	8,564	85,336
51	Indian Affairs Commission 31600	253	-	123	2,106	4,694	662	392	8,230
52	Dept of Veterans Affairs 32100	580	-	-	11,396	(4,130)	1,949	1,678	11,472

STATE OF NORTH DAKOTA
STATEWIDE COST ALLOCATION PLAN
CALCULATION OF FIXED COSTS
FOR FISCAL YEAR 2018

EXHIBIT A

Summary by Department

CAP Code	Department / Budget Account	State Auditor Memo Bills	OMB Administration	Capitol Mailroom	OMB Fiscal Management	Central Services - Purchasing	Human Resources	State Treasurer 12000	Total
53	Children's Svcs Coord Comm 23400	-	-	-	-	-	-	-	-
54	Dept of Human Services 32500	75,083	-	(594)	846,927	68,106	290,174	230,477	1,510,173
55	DHS - Jamestown	26,784	-	-	69,588	(8,301)	78,729	19,393	186,193
56	DHS - Grafton	18,846	-	-	51,341	(16,735)	65,977	16,653	136,082
57	Protection & Advocacy 36000	1,528	-	439	8,486	1,594	5,844	1,767	19,658
58	Job Service 38000	-	-	2,926	51,560	11,719	27,420	10,824	104,449
59	Insurance Commissioner 40100	2,186	-	3,620	52,475	16,157	7,608	4,237	86,283
60	Industrial Commission 40500	6,316	-	5,056	49,670	2,872	6,030	9,258	79,200
61	Labor Commissioner 40600	711	-	1,065	3,674	140	2,646	821	9,058
62	Public Service Commission 40800	2,318	-	1,832	24,360	2,559	8,601	3,749	43,419
63	Aeronautics Commission 41200	556	-	-	9,433	(2,707)	1,287	1,176	9,744
64	Banking & Financial Instit 41300	2,055	-	119	12,852	672	5,954	1,884	23,535
65	Securities Commissioner 41400	474	-	403	10,718	409	1,544	464	14,012
66	Bank of North Dakota 47100	-	-	-	2,126	15,085	33,062	-	50,273
67	Public Finance Agency 47200	-	-	-	532	103	202	47	885
68	Housing Finance Agency 47300	-	-	-	(239)	1,102	-	-	863
69	Mill & Elevator Assoc 47500	-	-	-	2,526	1,042	-	-	3,567
70	Workforce Safety 48500	-	-	-	81,680	23,308	58,625	18,626	182,238
71	Highway Patrol 50400	10,605	-	1,218	39,017	8,531	42,298	9,682	111,351
72	State Radio Communications 50600	1,844	-	-	-	1,597	7,682	-	11,123
73	Emergency Management 51200	3,108	-	-	-	3,557	8,528	-	15,193
74	Corrections & Rehab 53000	46,678	-	2,567	200,015	(106,709)	175,390	42,533	360,475
75	Adjutant General 54000	10,434	-	-	96,856	(36,541)	29,630	17,627	118,006
76	Dept of Commerce 60100	3,740	-	-	79,085	6,281	-	9,189	98,294
77	Dept of Agriculture 60200	4,899	-	5,037	45,058	6,024	14,812	7,383	83,213
78	Dairy 60300	-	-	-	1,798	72	-	34	1,904
79	Ethanol Council 60500	-	-	-	1,383	(515)	-	210	1,078
80	Bean Council 60600	8	-	-	5,080	(21)	-	567	5,634
81	Milk Stabilization 60700	421	-	-	3,440	513	441	368	5,184
82	Oilseed 60800	665	-	(4)	9,888	1,759	-	1,300	13,609
83	Potato 61000	-	-	-	2,721	116	-	134	2,970
84	Soybean 61100	342	-	-	25,549	(1,086)	1,287	3,952	30,044
85	Agr Products Utiliz Comm 61200	-	-	-	-	-	-	-	-
86	Dry Pea & Lentil 61300	316	-	-	4,226	(699)	-	546	4,389
87	Corn Utilization 61400	158	-	-	7,114	49	73	1,541	8,934
88	State Seed Department 61600	1,772	-	-	13,681	(2,322)	5,616	2,716	21,462
89	Board of Animal Health 61700	-	-	-	-	-	-	-	-
90	Veterinary 61800	11	-	123	2,457	73	-	268	2,932
91	Stockmen's Assoc 61900	-	-	-	447	18	-	31	497
92	Beef 62400	158	-	-	23,087	824	202	3,398	27,670
93	Wheat Commission 62500	664	-	-	24,276	126	573	4,094	29,733
94	Barley 62600	53	-	-	5,443	(1,218)	-	726	5,004
95	Upper Gr Plains Trans Inst 62700	-	-	-	(3,646)	2	-	23	(3,622)

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EXHIBIT A

Summary by Department

CAP Code	Department / Budget Account	State Auditor Memo Bills	OMB Administration	Capitol Mailroom	OMB Fiscal Management	Central Services - Purchasing	Human Resources	State Treasurer 12000	Total
96	NDSU Extension Svc 63000	-	-	-	(1,688)	22	-	87	(1,579)
97	Northern Crops Institute 63800	-	-	-	4,926	8	-	35	4,969
98	NDSU Main Res Station 64000	-	-	-	(165)	43	-	153	32
99	Dickinson Research Center 64100	-	-	-	611	20	-	63	694
100	Cent Grasslands Res Ctr 64200	-	-	-	20,230	16	-	63	20,310
101	Hettinger Research Ctr 64300	-	-	-	181	19	-	62	262
102	Langdon Research Ctr 64400	-	-	-	633	17	-	66	716
103	North Central Res Ctr 64500	-	-	-	(96)	19	-	59	(19)
104	Williston Research Ctr 64600	-	-	-	5,308	19	-	65	5,392
105	Carrington Research Ctr 64700	-	-	-	782	17	-	60	860
106	Agronomy Seed Farm 64900	-	-	-	17,076	21	-	32	17,130
107	Land Reclamation Res Ctr 65100	-	-	-	-	-	-	-	-
108	State Fair 66500	-	-	-	24,128	2,471	4,042	4,478	35,118
109	Racing Commission 67000	389	-	-	6,338	219	221	843	8,009
110	State Historical Society 70100	7,244	-	1,373	286,830	44	17,794	8,740	322,024
111	Council on the Arts 70900	310	-	266	12,571	2,097	856	2,063	18,163
112	Soil Conservation 71000	-	-	57	-	-	-	-	57
113	Centennial Trees Comm 71200	-	-	-	-	-	-	-	-
114	Game & Fish Dept 72000	10,392	-	-	105,930	(5,455)	36,575	20,186	167,628
115	Dept of Parks & Recr 75000	4,531	-	-	71,949	(32,640)	15,828	13,642	73,310
116	State Water Commission 77000	5,835	-	435	84,083	22,830	20,032	9,832	143,046
117	Dept of Transportation 80100	55,070	-	-	695,297	6,311	213,904	126,510	1,097,092
118	Fleet Services ISF 80100	1,497	-	-	-	(2,203)	5,702	-	4,996
119	Risk Management	263	12,217	(134)	5,609	3	882	661	19,501
120	University System	-	-	677	21,012	6,660	-	211	28,560
121	ARRA Funding (expenses not billable to Federal programs)	-	-	-	-	-	-	-	-
122	All Other	-	-	805	(574)	34,726	(184)	(33)	34,740
	Total	442,898	98,131	107,135	4,574,041	74,649	1,554,741	842,003	7,693,598