

COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

EIN # 1710397783A1

DATE: June 18, 2018

DEPT/AGENCY:
State of Arkansas
Department of Finance & Administration
P.O. Box 3278
Little Rock, Arkansas 72203

FILING REF: The preceding
Agreement was dated
June 30, 2016

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 the fiscal year ending June 30, 2017 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 departments and agencies:

1. Department of Information Systems (DIS)
2. Employee Benefits Division (EBD)
3. Worker's Compensation Benefits
4. Unemployment Benefits
5. APERS - Retirement
6. Legislative Audit
7. Division of Building Authority (DBA)

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

DEPT/AGENCY: State of Arkansas

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affect the amount of reimbursement resulting from the use of this Agreement require prior approval of the authorized representative of the Cognizant Agency. Such changes include, changes in the charging of allocated cost. Failure to obtain such 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 this Agreement to other Federal Agencies to give them early notification of the Agreement.

F. **SPECIAL REMARKS:**

Equipment Definition - Equipment means an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost of \$2,500 or more per unit.

The State issued the Tobacco Bonds Series 2001 in fiscal year 2002, and used the proceeds to construct three buildings. The interest of \$59,205,055 is agreed to be allocated beginning with fiscal year 2007 through fiscal year 2042.

Section II Division of Building Authority (Building Services – Building Use Charges and Maintenance) for the State fiscal years 2015 and 2016 are approved.

DEPT/AGENCY: State of Arkansas

DATE: June 18, 2018

ACCEPTANCE

BY THE DEPT/AGENCY:
STATE OF ARKANSAS

DFA/Intergovernmental Services



(SIGNATURE)

Autumn Hemphill

(NAME)

Assistant Administrator

(TITLE)

6/26/2018

(DATE)

BY THE COGNIZANT AGENCY ON
BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(DEPT/AGENCY)
Darryl W. Mayes -S
Digitally signed by Darryl W. Mayes -S
DN: cn=US, o=U.S. Government, ou=HHS, ou=PSC,
ou=People, 0.9.2342.19200300.100.1.1=2000131669,
c=Darryl W. Mayes -S
Date: 2018.06.26 10:26:32 -0400

(SIGNATURE)

for Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

June 18, 2018

(DATE) 6359

Katherine Tang

HHS REPRESENTATIVE

(214) 767-5362

TELEPHONE

STATE OF ARKANSAS
CONSOLIDATED STATE-WIDE COST ALLOCATION PLAN
CENTRAL SERVICE TO GRANTEE ALLOCATION AND ROLL FORWARD ADJUSTMENT
FOR 2017

SUMMARY - CENTRAL SERVICE TO GRANTEE ALLOCATION

ID	Grantee Department Receiving Central Services						Allocation of	TOTAL
		Treasurer	Auditor	Claims Commission	Arkansas Building Auth	Finance & Administration	Tobacco Bond Interest	
0009	Arkansas Legislative Audit	\$ 25,408	\$ 15,940	\$ 667	\$ 10,208	\$ 72,614		\$ 124,837
0053	Office of the Attorney General	15,238	4,817	333	(164)	38,619		58,843
0059	Auditor of State	38,649	25,210	1,000	(40)	207,811		272,630
0063	Secretary of State	17,002	9,752	(110)	9,230	60,451		96,325
0069	Treasurer of State	36,715	28,322	-	2,042	13,198		80,276
0080	Arkansas Game & Fish Commission	74,981	44,380	2,142	(10,114)	297,754		409,144
0090	State Highway & Transportation Department	368,866	265,356	54,949	(1,127,984)	1,139,761		700,948
0100	Henderson State University	62	46	1,715	4,702	131,833		138,358
0105	Southern Arkansas University	22	2	292	18,607	128,690		147,613
0115	Southern Arkansas University - Technical Branch	5	(59)	1,091	25,827	36,631		63,494
0120	Arkansas State University - Beebe	52	55	(1,463)	6,617	73,219		78,479
0125	Arkansas State University - Jonesboro	73	62	9,333	215,274	573,859	696,959	1,495,560
0128	Arkansas State University - Mountain Home	24	15	178	5,244	23,415		28,876
0129	Arkansas State University - Newport	19	4	1,000	1,779	41,157		43,959
0130	Arkansas Tech University-Russellville	60	66	4,139	118,618	271,343		394,226
0135	University of Arkansas at Fayetteville	115	54	32,754	906,023	1,828,646		2,767,592
0145	University of Arkansas at Little Rock	31	20	11,474	14,986	325,305		351,817
0150	University of Arkansas Medical Sciences Campus	114	105	66,503	204,641	3,351,293	1,333,823	4,956,479
0155	University of Arkansas at Monticello	63	64	3,378	971	57,787		62,264
0160	University of Arkansas at Pine Bluff	15	(8)	(589)	9,320	48,094		56,833
0165	University of Central Arkansas	52	27	10,206	18,968	495,201		524,455
0167	University of Arkansas Community College at Hope	101	102	1,379	21,714	44,311		67,607
0168	University of Arkansas Community College at Batesville	29	28	845	4,701	33,220		38,824
0170	East Arkansas Community College	35	23	(777)	3,929	30,295		33,505
0175	National Park Community College	32	15	2,469	860	49,222		52,597
0177	Mid-South Community College	11	7	1,022	34,522	34,737		70,300
0180	Arkansas Northeastern College	67	56	223	16,008	35,420		51,774
0185	North Arkansas College	66	52	379	4,659	40,981		46,137
0190	Phillips Community College of the University of Arkansas	13	6	602	2,205	49,015		51,840
0192	Rich Mountain Community College	21	8	-	5,299	18,371		23,699
0193	South Arkansas Community College	60	56	1,045	16,020	43,184		60,365
0195	University of Arkansas at Fort Smith	50	47	427	24,888	154,118		179,530
0198	Northwest Arkansas Community College	79	(7)	3,336	17,939	76,295		97,642
0295	Arkansas Spinal Cord Commission	4,833	2,872	(311)	1,215	11,186		19,796

STATE OF ARKANSAS
CONSOLIDATED STATE-WIDE COST ALLOCATION PLAN
CENTRAL SERVICE TO GRANTEE ALLOCATION AND ROLL FORWARD ADJUSTMENT
FOR 2017

SUMMARY - CENTRAL SERVICE TO GRANTEE ALLOCATION

<u>ID</u>	<u>Grantee Department Receiving Central Services</u>	<u>Treasurer</u>	<u>Auditor</u>	<u>Claims Commission</u>	<u>Arkansas Building Auth</u>	<u>Finance & Administration</u>	<u>Allocation of Tobacco Bond Interest</u>	<u>TOTAL</u>
0311	Disability Determination	194,892	130,765	1,178	17,980	120,355		465,170
0350	Arkansas Building Authority	8,075	4,983	178	100,972	46,839		161,048
0360	Claims Commission	1,907	820	-	717	3,989		7,433
0370	Arkansas Public Employee Retirement System	30,684	20,000	(155)	(36)	37,741		88,234
0380	Arkansas Veteran's Child Welfare	519	279	-	-	787		1,585
0385	Department of Veteran Affairs	12,314	7,834	4,158	21,851	57,208		103,365
0390	Workers Compensation Commission	71,016	41,867	(265)	927	22,795		136,339
0395	Arkansas Development Finance Authority	7,115	4,241	-	3,388	17,313		32,056
0400	Arkansas Agriculture Department	49,526	31,044	-	14,210	116,111		210,891
0420	Arkansas Geological Survey	3,228	1,464	-	-	4,995		9,687
0450	Arkansas Public Service Commission	10,120	6,708	1,333	9,958	29,646		57,765
0455	Arkansas Natural Resources Commission	9,576	4,550	333	7,013	40,787		62,259
0470	Department of Information Systems	29,141	16,106	178	30,720	154,053		230,199
0472	Arkansas Geographic Information Systems Office	1,193	765	-	836	5,862		8,656
0480	Department of Correction	275,129	163,278	109,881	48,370	1,078,933		1,675,590
0485	Department of Community Correction	101,810	67,122	13,901	65,460	250,319		498,612
0500	Department of Education	70,698	23,910	2,223	45,440	245,266		387,536
0510	Education - School for the Blind	8,987	6,080	22	762	23,065		38,916
0513	Education - School for the Deaf	14,233	7,982	(19)	651	35,737		58,583
0516	Education - Educational Television Commission	10,682	6,933	689	1,267	38,534		58,104
0519	Education - Arkansas State Library	5,350	3,273	(155)	(131)	15,872		24,209
0520	Department of Career Education - Arkansas Rehab Svcs	64,028	38,494	(3,883)	80,117	134,538		313,294
0534	Crowley's Ridge Technical Institute	7,261	4,405	(288)	1,398	15,613		28,390
0552	Northwest Technical Institute	9,152	6,709	1,689	4,983	25,630		48,162
0582	Riverside Vo-Tech School	3,770	2,182	512	1,653	5,495		13,612
0590	Department of Career Education	13,611	6,819	3,355	4,435	23,042		51,262
0610	Department of Finance and Administration	35,844	22,091	5,291	31,939	119,309		214,474
0634	DFA - Revenue - Office of Child Support Enforcement	64,985	40,489	1,181	60,952	158,292		325,899
0645	Department of Health	312,527	191,411	19,212	19,694	781,057		1,323,901
0655	Office of Health Information Technology	1,822	1,451	333	-	23,711		27,318
0665	Health Services Permit Agency	1,841	1,116	-	379	4,650		7,986
0675	Black River Tech College	42	43	712	7,691	40,027		48,514
0677	Cossatot Community College of the University of Arkansas	6	(13)	1,200	5,881	28,054		35,128
0685	College of The Ouachitas	21	8	(311)	8,774	33,170		41,662

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ID	Grantee Department Receiving Central Services	Allocation of					Tobacco Bond Interest	TOTAL
		Treasurer	Auditor	Claims Commission	Arkansas Building Auth	Finance & Administration		
0687	Ozarka College	8	(37)	512	3,549	24,093	28,125	
0689	University of Arkansas Community College at Morrilton	37	9	2,734	565	35,736	39,080	
0691	Southeast Arkansas College	25	17	1,022	1,014	37,571	39,650	
0693	Pulaski Technical College	70	57	2,625	85,483	107,059	195,294	
0700	Department of Higher Education	7,904	4,590	-	5,681	20,240	38,415	
0710	Department of Human Services	716,273	464,844	109,233	277,348	1,510,257	3,077,955	
0790	Arkansas Economic Development Commission	11,087	5,428	333	5,447	62,656	84,952	
0800	Department of Labor	9,310	5,107	1,511	3,130	19,114	38,173	
0810	Department of Workforce Services	79,841	47,783	4,135	53,607	199,189	384,556	
0865	DAH - Central Administration	8,981	4,140	-	13,184	24,496	50,801	
0867	DAH - Delta Cultural Center	2,003	1,512	-	-	3,437	6,952	
0870	DAH - Arkansas Arts Council	2,765	1,732	333	-	2,489	7,319	
0875	DAH - Old State House Commission	2,871	1,837	333	-	3,406	8,448	
0877	DAH - Historic Preservation	4,204	2,843	(155)	-	5,652	12,543	
0880	DAH - Natural Heritage Commission	2,376	1,681	(288)	(50)	5,747	9,466	
0885	DAH - Historic Arkansas Museum Commission	3,006	1,655	(155)	512	5,439	10,458	
0887	DAH - Natural & Cultural Resources Council	442	303	-	-	1,062	1,807	
0900	Department of Parks and Tourism	115,093	75,568	12,345	125,573	284,670	613,249	
0915	Department of Parks and Tourism - History Commission	2,940	2,031	-	7,749	6,690	19,409	
0930	Arkansas Department of Environmental Quality	28,661	16,031	1,246	4,302	126,149	176,389	
0950	Commission on Law Enforcement Standards & Training (LETA)	6,212	3,942	(288)	772	16,488	27,126	
0955	State Crime Laboratory	12,019	7,870	1,333	14,338	31,057	66,617	
0960	Arkansas State Police	73,623	49,249	11,222	4,035	207,022	345,151	
0975	State Military Department	43,718	24,680	983	26,499	184,055	279,935	
0990	Arkansas Crime Information Center	6,211	3,874	333	3,588	19,459	33,465	
0995	Arkansas Department of Emergency Management	12,422	7,812	1,511	118	28,453	50,316	
	Sub-Total	\$ 3,166,170	\$ 1,997,260	\$ 522,973	\$ 1,823,408	\$ 16,547,517	\$ 2,030,782	\$ 26,088,110
	All Other	516,127	646,416	15,331	227,366	737,599		2,142,839
	Total	\$ 3,682,297	\$ 2,643,676	\$ 538,304	\$ 2,050,774	\$ 17,285,117	\$ 2,030,782	\$ 28,230,949

* Denotes new agency