

COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

EIN # 1710397783A1

DATE: April 26, 2012

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

FILING REF: The preceding
Agreement was dated
April 25, 2012

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, 2013 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. Telecommunications and Data Processing
2. State Employees Insurance
3. Worker's Compensation Benefits
4. Unemployment Benefits
5. Retirement
6. Legislative Audit
7. Building Services – Building Use Charges and Maintenance

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 type 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 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 this Circular, 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.

Total cost for AASIS implementation, currently agreed to be amortized in the Section I SWCAP for the five year period beginning with fiscal year ending (FYE) June 30, 2004 is \$42,605,626. One fifth (\$8,521,126) is to be allocated in each of the five years beginning with FYE June 30, 2004.

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.

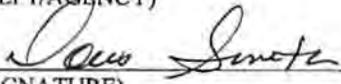
DEPT/AGENCY: State of Arkansas

DATE: April 26, 2012

ACCEPTANCE

BY THE DEPT/AGENCY:
STATE OF ARKANSAS

DFA/Intergovernmental Services
(DEPT/AGENCY)


(SIGNATURE)

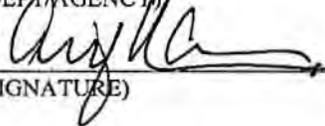
Doris Smith
(NAME)

Administrator
(TITLE)

5/24/12
(DATE)

BY THE COGNIZANT AGENCY ON
BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES
(DEPT/AGENCY)


(SIGNATURE)

Arif Karim
(NAME)

Director, Division of Cost Allocation
(TITLE)

April 26, 2012
(DATE) 0344

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 2013

SUMMARY - CENTRAL SERVICE TO GRANTEE ALLOCATION

ID	Grantee Department <u>Receiving Central Services</u>						Allocation of		TOTAL
		<u>Treasurer</u>	<u>Auditor</u>	<u>Claims Commission</u>	<u>Arkansas Building Auth</u>	<u>Finance & Administration</u>	<u>Tobacco Bond Interest</u>		
0009	Legislative Audit	\$26,205	\$17,469	(\$139)	\$12,415	\$77,070		\$133,019	
0053	Attorney General	18,121	12,111	316	91	48,443		79,083	
0059	Auditor of State	37,808	25,198	(139)	3,509	206,281		272,657	
0063	Secretary of State	14,323	9,688	(799)	851	38,091		62,153	
0069	Treasurer of State	30,826	20,448	0	2,473	10,433		64,181	
0080	Game & Fish Commission	72,238	48,410	4,969	1,105	185,129		311,851	
0090	Highway Department	306,017	204,536	35,881	957,214	968,670		2,472,319	
0100	Henderson State University	29	19	2,199	5,446	128,469		136,162	
*0105	Southern Arkansas University	31	21	350	24,561	123,968		148,931	
0115	Southern Arkansas University - Technical Branch	(2)	1	2,050	6,208	46,574		54,831	
*0120	Arkansas State University - Beebe	28	19	2,896	(2,950)	114,531		114,524	
0125	Arkansas State University - Jonesboro	50	34	14,228	11,642	331,378	822,002	1,179,333	
0128	Arkansas State University - Mountain Home	13	9	37	1,166	26,968		28,193	
0129	Arkansas State University - Newport	25	17	(482)	1,706	39,057		40,323	
0130	Arkansas Tech University-Russellville	23	16	7,628	17,115	231,402		256,184	
0135	University of Arkansas at Fayetteville	167	111	41,428	115,217	1,590,127		1,747,048	
0145	University of Arkansas at Little Rock	39	26	2,400	76,332	373,845		452,641	
0150	University of Arkansas Medical Sciences Campus	114	76	63,974	230,821	2,980,270	1,573,127	4,848,381	
0155	University of Arkansas at Monticello	35	23	1,202	10,726	115,431		127,417	
0160	University of Arkansas at Pine Bluff	38	25	7,184	9,425	154,124		170,796	
0165	University of Central Arkansas	(123)	(71)	6,347	6,368	370,136		382,657	
0167	University of Arkansas Community College at Hope	67	45	177	1,121	34,402		35,812	
0168	University of Arkansas Community College at Batesville	23	16	949	9,423	42,950		53,362	
0170	East Arkansas Community College	40	27	1,518	5,088	34,582		41,255	
0175	National Park Community College	22	16	2,923	(3,510)	82,244		81,695	
0177	Mid-South Community College	21	18	2,215	2,695	74,065		79,014	
0180	Arkansas Northeastern College	65	43	11	17,251	50,083		67,453	
0185	North Arkansas College	61	41	708	1,266	54,732		56,807	
0190	Phillips Community College	26	18	1,353	33,082	50,741		85,219	
0192	Rich Mountain Community College	102	69	(139)	2,339	21,437		23,808	
0193	South Arkansas Community College	39	26	1,797	30,433	46,574		78,869	
0195	University of Arkansas at Fort Smith	32	22	2,957	16,458	190,386		209,854	
0198	Northwest Arkansas Community College	133	88	1,680	22,157	124,376		148,433	
0295	Spinal Cord Commission	5,140	3,444	0	1,574	8,585		18,742	
0311	Disability Determination	217,815	143,640	0	25,587	157,384		544,425	

STATE OF ARKANSAS
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CENTRAL SERVICE TO GRANTEE ALLOCATION AND ROLL FORWARD ADJUSTMENT
FOR 2013

SUMMARY - CENTRAL SERVICE TO GRANTEE ALLOCATION

ID	Grantee Department Receiving Central Services	Allocation of					Interest	TOTAL
		Treasurer	Auditor	Claims Commission	Arkansas Building Auth	Finance & Administration		
0350	Arkansas Building Authority	\$8,637	\$5,753	\$75	\$74,299	\$49,673	\$138,438	
0360	Claims Commission	1,756	1,183	633	890	3,670	8,132	
0370	Public Employee Retirement	35,602	23,741	0	0	27,383	86,726	
0380	Arkansas Veteran's Child Welfare	558	371	0	0	2,092	3,021	
0385	Veteran's Affairs	17,204	11,417	7,602	5,976	37,577	79,776	
0390	Workers Compensation	72,850	48,727	(242)	2,554	31,502	155,392	
0395	Arkansas Development Finance Authority	8,983	5,983	316	3,734	23,107	42,124	
0400	Arkansas Agriculture Department	56,443	37,673	3,440	32,535	124,808	254,898	
*0420	Arkansas Geological Survey	3,922	2,616	0	(61)	2,877	9,354	
0450	Public Service Commission	9,639	6,434	633	(8,328)	34,766	43,144	
0455	Natural Resources Commission	9,739	6,508	(139)	10,545	26,083	52,737	
0470	Department of Information Systems	28,337	18,931	494	(5,091)	200,666	243,337	
0472	Arkansas Geographic Information Office	1,454	941	0	629	9,466	12,490	
0480	Department of Correction	264,952	176,586	137,837	36,947	1,070,441	1,686,763	
0485	Department of Community Correction	82,250	55,010	7,586	67,226	267,148	479,220	
0500	Department of Education	106,094	70,421	681	36,340	275,396	488,932	
0510	Blind School	8,784	5,870	784	(96)	31,406	46,748	
0513	Deaf School	13,049	8,734	972	(4)	22,128	44,877	
0516	AETN	9,221	6,194	(520)	650	28,469	44,015	
*0519	Arkansas State Library	5,848	3,903	177	(10,449)	55,237	54,716	
0520	Department of Career Education - Arkansas Rehab Srvcs	67,907	45,299	4,174	27,877	-10,295	134,962	
0590	Department of Career Education	13,367	(1,595)	(381)	5,546	120,425	137,363	
0534	Crowley's Ridge	7,549	11,541	1,303	1,415	15,453	37,261	
0552	Northwest Technical Institute	7,717	5,085	252	(42)	14,291	27,304	
0582	Riverside	3,425	6,475	177	(28)	17,959	28,009	
0610	Department of Finance and Administration	38,000	25,325	(551)	32,984	184,139	279,897	
0634	DFA - Revenue - Office of Child Support Enforcement	63,568	42,597	2,124	70,984	208,741	388,015	
0645	Department of Health	321,688	214,752	59,810	21,907	785,197	1,403,354	
0665	Health Services Permit Agency	1,855	1,244	0	394	5,406	8,898	
0675	Black River Tech	73	49	316	9,760	48,559	58,756	
0677	Cossatot Community College	16	11	(558)	320	29,813	29,602	
*0685	College of The Ouachitas	18	13	949	7,739	37,224	45,943	
0687	Ozarka College	27	19	531	3,163	27,642	31,382	
0689	University of Arkansas Community College at Morrilton	33	23	354	215	51,903	52,528	

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		Treasurer	Auditor	Claims Commission	Arkansas Building Auth	Finance & Administration		
*0691	Southeast Arkansas College	\$71	\$48	(\$418)	\$1,736	\$51,445		\$52,882
0693	Pulaski Technical College	60	40	4,125	1,817	144,821		150,863
0700	Department of Higher Education	9,867	6,612	0	4,959	35,510		56,949
0710	Department of Human Services	662,304	443,570	58,072	295,365	1,820,146		3,279,457
0790	Arkansas Economic Development Commission	13,453	8,964	316	10,095	78,360		111,188
0800	Department of Labor	9,994	6,684	113	5,831	29,304		51,926
0810	Department of Workforce Services	86,157	57,835	998	62,389	269,613		476,992
*0865	Central Administration	9,168	6,107	316	6,493	20,436		42,520
0867	Delta Cultural Center	1,536	1,023	0	0	3,125		5,685
0870	Arkansas Arts Council	2,650	1,771	316	1,313	3,208		9,258
0875	Old State House	2,663	1,780	177	0	5,520		10,141
0877	Historic Preservation	3,582	2,401	0	200	6,099		12,282
0880	Natural Heritage Commission	2,097	1,399	(139)	0	5,310		8,666
0885	Historic Arkansas Museum Commission	2,735	1,831	0	0	6,012		10,578
0887	Natural & Cultural Resources Council	366	245	0	0	(671)		(60)
0900	Department of Parks and Tourism	107,665	71,757	11,187	18,438	214,938		423,986
0915	History Commission	2,356	1,574	0	11,215	5,329		20,475
0930	Arkansas Department of Environmental Quality	30,827	20,590	1,657	4,978	120,131		178,183
0950	Commission on Law Enforcement Standards & Training (LETA)	5,326	3,556	2,393	1,038	13,318		25,632
0955	Crime Laboratory	11,212	7,460	(139)	(10,950)	34,127		41,711
0960	Arkansas State Police	70,939	47,472	8,430	10,658	238,184		375,682
0975	State Military Department	52,875	35,284	9,941	7,674	159,858		265,633
0990	Arkansas Crime Information Center	5,763	3,861	37	6,641	25,552		41,854
0995	Arkansas Department of Emergency Management	11,013	7,413	(976)	205	24,226		41,881
	Sub-Total	\$3,104,836	\$2,072,809	\$532,921	\$2,527,028	\$16,307,193	\$2,395,129	\$26,939,914
	All Other	(355,497)	(187,468)	49,065	427,615	1,173,715		1,107,430
	Total	\$2,749,340	\$1,885,341	\$581,986	\$2,954,643	\$17,480,908	\$2,395,129	\$28,047,344

* Denotes name changes for agencies in the previous legislation.