

COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

EIN # 1710397783A1

DATE: December 24, 2014

DEPT/AGENCY:

State of Arkansas

Department of Finance & Administration

P.O. Box 3278

Little Rock, Arkansas 72203

FILING REF: The preceding

Agreement was dated

January 23, 2014

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, 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 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

DATE: December 24, 2014

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.

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 *Building Services – Building Use Charges and Maintenance* is pending for additional information.

DEPT/AGENCY: State of Arkansas

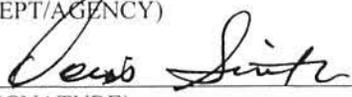
DATE: December 24, 2014

ACCEPTANCE

BY THE DEPT/AGENCY:
STATE OF ARKANSAS

DFA/Intergovernmental Services

(DEPT/AGENCY)


(SIGNATURE)

Doris Smith

(NAME)

Administrator

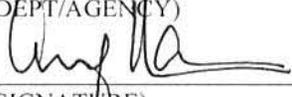
(TITLE)

3/24/15
(DATE)

BY THE COGNIZANT AGENCY ON
BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(DEPT/AGENCY)


(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

December 24, 2014
(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 2015

SUMMARY - CENTRAL SERVICE TO GRANTEE ALLOCATION

ID	Grantee Department Receiving Central Services	Allocation of					Tobacco Bond Interest	TOTAL
		Treasurer	Auditor	Claims Commission	Arkansas Building Auth	Finance & Administration		
0009	Legislative Audit	\$16,495	\$83,830	\$634	\$8,300	\$115,610	\$224,870	
0053	Attorney General	12,580	61,902	(158)	(46)	75,352	149,630	
0059	Auditor of State	25,689	125,911	317	(2,772)	313,840	462,984	
0063	Secretary of State	13,774	62,148	1,111	(490)	96,499	173,043	
0069	Treasurer of State	20,745	99,689	0	1,606	12,986	135,026	
0080	Game & Fish Commission	50,083	249,912	14,605	28	300,165	614,793	
0090	Highway Department	226,728	1,084,199	54,366	1,539,349	1,524,173	4,428,815	
0100	Henderson State University	13	84	3,178	6,354	237,245	246,873	
0105	Southern Arkansas University	19	98	1,115	27,076	176,883	205,192	
0115	Southern Arkansas University - Technical Branch	107	352	639	27,497	67,733	96,327	
0120	Arkansas State University - Beebe	26	117	(629)	196	112,250	111,960	
0125	Arkansas State University - Jonesboro	33	173	18,428	65,545	512,851	764,251	
0128	Arkansas State University - Mountain Home	15	60	476	(573)	9,168	9,147	
0129	Arkansas State University - Newport	13	75	318	7,055	71,148	78,610	
0130	Arkansas Tech University-Russellville	25	113	3,503	35,334	390,137	429,113	
0135	University of Arkansas at Fayetteville	64	421	24,833	110,743	2,285,504	2,421,564	
0145	University of Arkansas at Little Rock	24	127	8,098	20,476	669,862	698,587	
0150	University of Arkansas Medical Sciences Campus	25	234	111,667	264,309	4,131,947	1,462,606	
0155	University of Arkansas at Monticello	17	92	2,858	8,622	132,676	144,263	
0160	University of Arkansas at Pine Bluff	7	75	7,469	4,469	219,295	231,316	
0165	University of Central Arkansas	33	173	10,324	15,845	557,007	583,383	
0167	University of Arkansas Community College at Hope	40	208	476	(560)	49,425	49,589	
0168	University of Arkansas Community College at Batesville	13	75	159	(292)	43,204	43,160	
0170	East Arkansas Community College	12	98	795	(80)	47,423	48,249	
0175	National Park Community College	19	109	1,748	4,317	86,978	93,171	
0177	Mid-South Community College	11	74	795	340	99,230	100,450	
0180	Arkansas Northeastern College	42	196	2,222	14,499	65,290	82,248	
0185	North Arkansas College	35	185	1	(140)	82,804	82,886	
0190	Phillips Community College	6	55	639	(13,439)	72,656	59,916	
0192	Rich Mountain Community College	(43)	42	317	4,557	29,010	33,884	
0193	South Arkansas Community College	13	90	795	3,826	66,717	71,440	
0195	University of Arkansas at Fort Smith	23	116	6,195	24,236	277,738	308,308	
0198	Northwest Arkansas Community College	(60)	27	1,751	11,397	221,550	234,664	
0295	Spinal Cord Commission	3,436	17,416	317	828	16,371	38,369	
0311	Disability Determination	108,338	580,244	634	13,052	176,957	879,225	

STATE OF ARKANSAS
CONSOLIDATED STATE-WIDE COST ALLOCATION PLAN
CENTRAL SERVICE TO GRANTEE ALLOCATION AND ROLL FORWARD ADJUSTMENT
FOR 2015

SUMMARY - CENTRAL SERVICE TO GRANTEE ALLOCATION

<u>ID</u>	<u>Grantee Department Receiving Central Services</u>						Allocation of	<u>TOTAL</u>
		<u>Treasurer</u>	<u>Auditor</u>	<u>Claims Commission</u>	<u>Arkansas Building Auth</u>	<u>Finance & Administration</u>	<u>Tobacco Bond Interest</u>	
0350	Arkansas Building Authority	\$4,974	\$26,287	\$4,759	\$64,767	\$64,181	\$164,968	
0360	Claims Commission	1,657	7,422	1	521	6,298	15,899	
0370	Public Employee Retirement	16,884	99,223	317	0	39,603	156,028	
0380	Arkansas Veteran's Child Welfare	336	1,715	0	0	(159)	1,892	
0385	Veteran's Affairs	7,850	45,722	808	4,557	98,385	157,322	
0390	Workers Compensation	49,000	245,628	794	1,195	37,641	334,258	
0395	Arkansas Development Finance Authority	4,421	25,287	(158)	2,460	29,950	61,960	
0400	Arkansas Agriculture Department	29,395	165,253	3,339	10,560	51,562	260,108	
0420	Arkansas Geological Survey	2,424	12,476	0	0	12,421	27,321	
0450	Public Service Commission	5,973	30,809	636	17,577	44,678	99,674	
0455	Natural Resources Commission	7,916	36,336	0	8,034	42,827	95,114	
0470	Department of Information Systems	20,261	98,192	1	30,346	275,728	424,528	
0472	Arkansas Geographic Information Office	713	3,400	0	1,024	10,220	15,357	
0480	Department of Correction	199,476	934,587	110,192	42,503	1,580,195	2,866,953	
0485	Department of Community Correction	68,420	312,398	7,630	46,981	371,500	806,929	
0500	Department of Education	52,362	293,025	(156)	16,737	400,457	762,425	
0510	Blind School	5,038	27,153	(949)	0	27,813	59,055	
0513	Deaf School	10,480	48,725	2,066	(56)	53,707	114,921	
0516	AETN	6,490	32,540	794	(35)	50,944	90,733	
0519	Arkansas State Library	3,098	17,257	(158)	(457)	16,468	36,209	
0520	Department of Career Education - Arkansas Rehab Svcs	50,971	240,121	2,229	21,249	187,617	502,188	
0534	Crowley's Ridge	4,815	21,656	795	(634)	18,883	45,515	
0552	Northwest Technical Institute	5,810	27,738	(475)	(41)	29,658	62,690	
0582	Riverside	2,833	11,015	1,111	205	3,226	18,389	
0590	Department of Career Education	10,402	55,440	476	(4,646)	(9,563)	52,109	
0610	Department of Finance and Administration	23,026	119,001	(152)	27,047	260,073	428,995	
0634	DFA - Revenue - Office of Child Support Enforcement	44,748	221,645	2,859	68,072	254,314	591,639	
0645	Department of Health	204,061	1,041,056	17,995	18,478	1,140,949	2,422,539	
0655	*Office of Health Information Technology	1,430	3,844	0	0	32,639	37,913	
0665	Health Services Permit Agency	1,039	5,766	317	334	11,281	18,738	
0675	Black River Tech	(30)	41	476	5,906	65,425	71,818	
0677	Cossatot Community College	5	40	317	77	42,661	43,100	
0685	College of The Ouachitas	13	69	159	5,082	44,169	49,492	
0687	Ozarka College	12	89	1,111	937	48,713	50,861	
0689	University of Arkansas Community College at Morrilton	0	86	636	1,703	50,975	53,400	

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 FOR 2015

SUMMARY - CENTRAL SERVICE TO GRANTEE ALLOCATION

ID	Grantee Department Receiving Central Services	Allocation of					Tobacco Bond Interest	TOTAL
		Treasurer	Auditor	Claims Commission	Arkansas Building Auth	Finance & Administration		
0691	Southeast Arkansas College	(\$16)	\$66	\$952	\$343	\$56,679		\$58,024
0693	Pulaski Technical College	12	108	1,751	29,466	210,673		242,011
0700	Department of Higher Education	6,601	33,481	0	6,847	30,536		77,465
0710	Department of Human Services	455,332	2,273,972	71,547	205,596	2,216,031		5,222,478
0790	Arkansas Economic Development Commission	8,077	41,883	159	58,966	43,880		152,965
0800	Department of Labor	6,148	32,126	159	3,408	30,794		72,636
0810	Department of Workforce Services	51,829	279,249	2,858	42,965	357,269		734,169
0865	Central Administration	8,851	37,513	(158)	4,028	29,528		79,762
0867	Delta Cultural Center	1,089	5,233	0	0	6,492		12,814
0870	Arkansas Arts Council	1,983	9,433	159	(668)	4,316		15,223
0875	Old State House	2,000	9,490	(158)	0	6,967		18,298
0977	Historic Preservation	2,445	12,312	0	(157)	8,281		22,881
0880	Natural Heritage Commission	1,236	6,511	317	0	6,369		14,434
0885	Historic Arkansas Museum Commission	2,469	10,952	634	0	7,471		21,526
0887	Natural & Cultural Resources Council	293	1,373	0	0	900		2,566
0900	Department of Parks and Tourism	74,786	362,902	(11,550)	6,351	354,065		786,554
0915	History Commission	1,880	8,694	0	5,305	8,517		24,396
0930	Arkansas Department of Environmental Quality	19,952	101,107	161	6,342	127,572		255,133
0950	Commission on Law Enforcement Standards & Training (LETA)	3,655	17,992	637	575	22,610		45,468
0955	Crime Laboratory	7,928	37,857	634	24,840	53,151		124,410
0960	Arkansas State Police	49,106	243,487	15,091	8,278	310,153		626,114
0975	State Military Department	25,607	149,431	(456)	(56)	277,296		451,822
0990	Arkansas Crime Information Center	4,413	21,032	(158)	9,411	32,274		66,971
0995	Arkansas Department of Emergency Management	8,909	42,351	2,221	56	39,030		92,567
	Sub-Total	\$2,069,288	\$10,318,313	\$522,571	\$3,003,846	\$22,983,971	\$2,226,857	\$41,124,847
	All Other	336,783	1,614,127	56,242	185,975	1,466,773		3,659,899
	Total	\$2,406,071	\$11,932,440	\$578,813	\$3,189,820	\$24,450,745	\$2,226,857	\$44,784,746

* Denotes new agency