

COST ALLOCATION AGREEMENT  
STATE AND LOCAL GOVERNMENTS

EIN # 1710397783A1

DATE: June 20, 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 18, 2018

**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, 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 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.

DEPT/AGENCY: State of Arkansas

DATE: June 20, 2018

ACCEPTANCE

BY THE DEPT/AGENCY:  
STATE OF ARKANSAS

DFA/Intergovernmental Services



(SIGNATURE)

Autumn Hemphill

(NAME)

Assistant Administrator

(TITLE)

6/20/2018

(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: c=US, o=U.S. Government, ou=HHS, ou=PSC,  
ou=People, o.9.2342.19200300.100.1.1=2000131669,  
cn=Darryl W. Mayes -S  
Date: 2018.06.26 10:20:31 -0400

(SIGNATURE)

for Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

June 20, 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 2018

SUMMARY - CENTRAL SERVICE TO GRANTEE ALLOCATION

ID	Grantee Department Receiving Central Services	Allocation of					Interest	TOTAL
		Treasurer	Auditor	Claims Commission	Division of Building Authority	Finance & Administration		
0009	Arkansas Legislative Audit	\$30,767	\$81,870	\$297	\$7,308	\$94,133		\$214,376
0053	Office of the Attorney General	\$21,586	\$57,241	(\$167)	\$0	\$56,144		\$134,804
0059	Auditor of State	\$32,649	\$93,211	(\$500)	\$0	\$178,560		\$303,920
0063	Secretary of State	\$17,317	\$47,845	\$928	\$6,572	\$76,679		\$149,341
0069	Treasurer of State	\$43,462	\$114,712	\$946	\$1,967	\$17,776		\$178,863
0080	Arkansas Game & Fish Commission	\$93,460	\$248,162	\$10,174	\$16,812	(\$63,446)		\$305,162
0090	State Highway & Transportation Department	\$424,004	\$1,129,816	\$40,182	\$582,859	\$1,253,686		\$3,430,548
0100	Henderson State University	\$58	\$160	\$1,767	\$8,107	\$173,980		\$184,071
0105	Southern Arkansas University	\$51	\$128	\$2,785	\$33,767	\$158,998		\$195,729
0115	Southern Arkansas University - Technical Branch	\$45	\$118	\$726	\$7,942	\$51,207		\$60,038
0120	Arkansas State University - Beebe	\$19	\$66	\$1,541	(\$185)	\$94,658		\$96,099
0125	Arkansas State University - Jonesboro	\$55	\$158	\$10,988	\$197,569	\$592,744	\$662,773	\$1,464,287
0128	Arkansas State University - Mountain Home	\$13	\$42	\$464	\$2,498	\$33,224		\$36,241
0129	Arkansas State University - Newport	\$39	\$100	\$1,392	\$3,957	\$58,199		\$63,688
0130	Arkansas Tech University-Russellville	\$26	\$84	\$2,141	\$124,975	\$343,830		\$471,056
0135	University of Arkansas at Fayetteville	\$166	\$434	\$44,900	\$166,295	\$1,707,154		\$1,918,949
0145	University of Arkansas at Little Rock	\$37	\$98	\$5,824	\$6,483	\$519,810		\$532,251
0150	University of Arkansas Medical Sciences Campus	\$89	\$251	\$115,888	\$185,532	\$3,146,755	\$1,268,399	\$4,716,913
0155	University of Arkansas at Monticello	\$38	\$112	(\$107)	\$2,531	\$104,537		\$107,110
0160	University of Arkansas at Pine Bluff	\$17	\$50	\$5,479	(\$1,029)	\$202,479		\$206,996
0165	University of Central Arkansas	\$76	\$198	\$7,472	\$8,130	\$591,721		\$607,598
0167	University of Arkansas Community College at Hope	\$54	\$166	\$577	(\$3,572)	\$35,004		\$32,229
0168	University of Arkansas Community College at Batesville	\$30	\$81	(\$185)	(\$3,965)	\$32,684		\$28,645
0170	East Arkansas Community College	\$30	\$85	\$1,261	\$2,727	\$39,070		\$43,173
0175	National Park Community College	\$52	\$135	(\$1,851)	\$1,364	\$75,023		\$74,723
0177	Mid-South Community College	\$9	\$26	(\$36)	(\$1,209)	\$54,165		\$52,956
0180	Arkansas Northeastern College	\$62	\$178	(\$500)	\$19,538	\$51,058		\$70,336
0185	North Arkansas College	\$62	\$171	\$762	\$480	\$60,992		\$62,467
0190	Phillips Community College of the University of Arkansas	\$17	\$46	(\$54)	\$1,775	\$55,243		\$57,027
0192	Rich Mountain Community College	\$32	\$83	\$631	\$5,005	\$20,253		\$26,003
0193	South Arkansas Community College	\$4	\$37	\$1,059	\$7,122	\$45,126		\$53,348
0195	University of Arkansas at Fort Smith	\$23	\$75	(\$2,000)	\$69,729	\$199,001		\$266,828
0198	Northwest Arkansas Community College	(\$12)	\$33	\$1,267	\$27,260	\$178,231		\$206,779
0295	Arkansas Spinal Cord Commission	\$5,700	\$15,281	\$0	\$1,148	\$7,427		\$29,556

STATE OF ARKANSAS  
CONSOLIDATED STATE-WIDE COST ALLOCATION PLAN  
CENTRAL SERVICE TO GRANTEE ALLOCATION AND ROLL FORWARD ADJUSTMENT  
FOR 2018

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>Division of Building Authority</u>	<u>Finance &amp; Administration</u>	<u>Allocation of Tobacco Bond Interest</u>	<u>TOTAL</u>
0311	Disability Determination	\$215,770	\$581,327	(\$36)	\$16,984	\$141,886		\$955,931
0350	Arkansas Building Authority	(\$7,276)	(\$11,401)	(\$167)	(\$89,675)	(\$36,232)		(\$144,751)
0360	Claims Commission	\$2,365	\$6,366	\$0	\$677	\$5,519		\$14,927
0370	Arkansas Public Employee Retirement System	\$33,716	\$91,121	\$315	\$0	\$16,312		\$141,465
0380	Arkansas Veteran's Child Welfare	\$814	\$2,091	\$0	\$0	\$820		\$3,726
0385	Department of Veteran Affairs	\$13,444	\$36,429	\$1,564	\$148,655	\$49,520		\$249,613
0390	Workers Compensation Commission	\$81,907	\$220,572	\$297	\$2,480	\$34,099		\$339,355
0395	Arkansas Development Finance Authority	\$8,328	\$22,352	\$0	\$3,200	\$18,726		\$52,606
0400	Arkansas Agriculture Department	\$57,411	\$153,969	\$7,569	\$32,252	\$142,921		\$394,121
0420	Arkansas Geological Survey	\$4,248	\$11,294	\$631	\$0	\$9,974		\$26,147
0450	Arkansas Public Service Commission	\$11,954	\$31,855	(\$667)	\$9,406	\$33,343		\$85,891
0455	Arkansas Natural Resources Commission	\$12,035	\$32,207	(\$167)	\$6,584	\$38,190		\$88,849
0470	Department of Information Systems	\$31,641	\$86,473	\$149	\$13,182	\$176,941		\$308,386
0472	Arkansas Geographic Information Systems Office	\$1,936	\$4,919	\$0	\$701	\$11,318		\$18,874
0480	Department of Correction	\$334,386	\$891,708	\$104,173	\$43,839	\$1,314,265		\$2,688,372
0485	Department of Community Correction	\$111,933	\$302,275	\$17,961	\$66,814	\$339,795		\$838,778
0500	Department of Education	\$82,612	\$226,652	\$1,339	\$16,999	\$154,860		\$482,461
0510	Education - School for the Blind	\$12,846	\$33,152	\$2,041	(\$405)	\$33,617		\$81,251
0513	Education - School for the Deaf	\$15,734	\$42,818	\$3,415	(\$405)	\$50,445		\$112,007
0516	Education - Educational Television Commission	\$12,598	\$33,618	(\$185)	\$717	\$39,752		\$86,500
0519	Education - Arkansas State Library	\$6,009	\$16,229	\$0	\$0	\$19,195		\$41,432
0520	Department of Career Education - Arkansas Rehab Svcs	\$74,099	\$199,221	\$315	\$11,531	\$95,782		\$380,949
0534	Crowley's Ridge Technical Institute	\$7,913	\$21,505	\$464	(\$460)	\$15,884		\$45,306
0552	Northwest Technical Institute	\$10,229	\$27,359	(\$54)	\$2,239	\$22,774		\$62,547
0582	Riverside Vo-Tech School	\$4,088	\$11,149	(\$333)	\$1,024	\$12,434		\$28,362
0590	Department of Career Education	\$16,742	\$44,886	\$3,843	\$4,223	\$24,025		\$93,719
0610	Department of Finance and Administration	\$40,933	\$110,178	(\$1,923)	\$28,688	\$168,330		\$346,205
0615	DFA - Division of Building Authority	\$16,652	\$36,561	\$0	\$26,468	\$10,329		\$90,011
0634	DFA - Revenue - Office of Child Support Enforcement	\$69,707	\$189,747	\$1,005	\$53,516	\$186,248		\$500,223
0645	Department of Health	\$301,456	\$839,250	\$7,148	\$17,443	\$809,112		\$1,974,409
0655	Office of Health Information Technology	\$2,279	\$5,949	(\$167)	\$0	\$19,123		\$27,184
0665	Health Services Permit Agency	\$1,525	\$4,395	\$0	\$358	\$4,878		\$11,156
0675	Black River Tech College	\$30	\$85	(\$351)	\$8,747	\$54,684		\$63,194
0677	Cossatot Community College of the University of Arkansas	\$21	\$54	(\$202)	(\$207)	\$38,372		\$38,038

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<u>ID</u>	<u>Grantee Department Receiving Central Services</u>	<u>Treasurer</u>	<u>Auditor</u>	<u>Claims Commission</u>	<u>Division of Building Authority</u>	<u>Finance &amp; Administration</u>	<u>Allocation of Tobacco Bond Interest</u>	<u>TOTAL</u>
0685	College of The Ouachitas	\$24	\$67	\$631	\$6,791	\$42,495		\$50,008
0687	Ozarka College	\$29	\$78	(\$333)	\$2,751	\$36,777		\$39,301
0689	University of Arkansas Community College at Morrilton	\$56	\$147	(\$572)	\$830	\$46,869		\$47,330
0691	Southeast Arkansas College	\$23	\$64	\$910	(\$507)	\$52,283		\$52,773
0693	Pulaski Technical College	\$19	\$77	\$5,087	\$19,595	\$139,710		\$164,488
0700	Department of Higher Education	\$9,916	\$26,324	\$0	\$5,366	\$28,985		\$70,592
0710	Department of Human Services	\$822,692	\$2,205,864	\$78,184	\$281,836	\$1,346,453		\$4,735,028
0790	Arkansas Economic Development Commission	\$19,563	\$49,606	\$779	\$5,409	\$73,377		\$148,734
0800	Department of Labor	\$10,085	\$27,583	(\$833)	\$3,671	\$22,305		\$62,809
0810	Department of Workforce Services	\$84,707	\$231,592	(\$477)	\$47,542	\$209,525		\$572,889
0865	DAH - Central Administration	\$11,163	\$29,967	\$315	(\$8,546)	\$32,559		\$65,457
0867	DAH - Delta Cultural Center	\$2,177	\$5,842	\$0	\$0	\$2,831		\$10,851
0870	DAH - Arkansas Arts Council	\$2,563	\$7,187	(\$167)	\$0	\$3,048		\$12,632
0875	DAH - Old State House Commission	\$2,988	\$8,168	\$464	\$0	\$4,743		\$16,363
0877	DAH - Historic Preservation	\$3,984	\$11,062	\$0	\$0	\$5,072		\$20,118
0880	DAH - Natural Heritage Commission	\$2,103	\$5,907	\$779	\$0	\$3,443		\$12,233
0885	DAH - Historic Arkansas Museum Commission	\$2,879	\$8,076	\$0	\$938	\$4,812		\$16,705
0887	DAH - Natural & Cultural Resources Council	\$515	\$1,374	\$0	\$0	\$1,246		\$3,135
0900	Department of Parks and Tourism	\$143,780	\$379,652	\$15,028	\$91,051	\$245,836		\$875,346
0915	Department of Parks and Tourism - History Commission	\$3,167	\$8,561	\$0	\$7,147	\$6,057		\$24,933
0930	Arkansas Department of Environmental Quality	\$32,413	\$87,837	(\$220)	\$3,355	\$102,800		\$226,184
0950	Commission on Law Enforcement Standards & Training (LETA)	\$6,303	\$17,328	(\$167)	\$766	\$19,850		\$44,082
0955	State Crime Laboratory	\$14,499	\$38,520	\$595	\$13,580	\$44,780		\$111,975
0960	Arkansas State Police	\$83,575	\$224,178	\$13,754	\$10,785	\$236,274		\$568,567
0975	State Military Department	\$43,644	\$121,193	\$4,272	(\$7,369)	\$146,846		\$308,585
0990	Arkansas Crime Information Center	\$7,025	\$18,931	\$464	\$3,389	\$28,397		\$58,206
0995	Arkansas Department of Emergency Management	\$13,548	\$36,742	(\$518)	\$96	\$37,087		\$86,955
S	Sub-Total	\$3,583,561	\$9,649,547	\$520,009	\$2,403,542	\$17,227,803	\$ 1,931,172	\$ 35,315,633
A	All Other	\$600,852	\$1,604,571	\$3,688	\$336,445	\$4,557,113	\$0	\$7,102,669
T	Total	\$4,184,413	\$11,254,118	\$523,696	\$2,739,987	\$21,784,916	\$ 1,931,172	\$ 42,418,302

\* Denotes new agency