

COST ALLOCATION AGREEMENT  
STATE AND LOCAL GOVERNMENTS

EIN # 1710397783A1

DATE: June 21, 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 20, 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, 2019 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 21, 2018

ACCEPTANCE

BY THE DEPT/AGENCY:  
STATE OF ARKANSAS

DFA/Intergovernmental Services

*A. Hemphill*  
(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  
(SIGNATURE)  
Digitally signed by Darryl W. Mayes -S  
DN: c=US, ou=U.S. Government, ou=HHS, ou=PS, ou=People,  
o=32342.192003001001.1+2000131665, cn=Darryl W. Mayes -S  
Date: 2018.06.28 10:18:13 -0400

for Arif Karim  
(NAME)

Director, Cost Allocation Services  
(TITLE)

June 21, 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 2019

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>
0009	Arkansas Legislative Audit	\$31,877	\$76,617	(\$315)	\$6,809	\$74,167		\$189,154
0053	Office of the Attorney General	\$21,026	\$50,646	\$338	\$0	\$53,850		\$125,859
0059	Auditor of State	\$44,263	\$105,964	\$0	\$0	\$156,393		\$306,619
0063	Secretary of State	\$19,081	\$45,912	\$721	\$4,965	\$69,270		\$139,948
0069	Treasurer of State	\$43,220	\$103,968	(\$473)	\$1,529	\$19,791		\$168,036
0080	Arkansas Game & Fish Commission	\$93,729	\$225,526	\$5,247	\$18,903	\$35,309		\$378,714
0090	State Highway & Transportation Department	\$444,397	\$1,067,770	\$48,645	\$738,178	\$1,173,471		\$3,472,462
0100	Henderson State University	\$81	\$194	\$315	\$8,098	\$152,722		\$161,411
0105	Southern Arkansas University	\$24	\$60	\$1,486	\$76,865	\$141,701		\$220,136
0115	Southern Arkansas University - Technical Branch	\$28	\$69	\$405	\$11,822	\$41,079		\$53,404
0120	Arkansas State University - Beebe	\$17	\$42	\$585	(\$652)	\$75,684		\$75,677
0125	Arkansas State University - Jonesboro	\$59	\$142	\$9,121	(\$89,286)	\$422,565	\$628,915	\$971,515
0128	Arkansas State University - Mountain Home	\$20	\$48	\$360	\$2,563	\$26,724		\$29,716
0129	Arkansas State University - Newport	\$36	\$86	(\$270)	\$3,193	\$43,806		\$46,851
0130	Arkansas Tech University-Russellville	\$36	\$87	\$7,658	(\$164)	\$331,373		\$338,990
0135	University of Arkansas at Fayetteville	\$171	\$411	\$32,340	\$608,012	\$2,245,537		\$2,886,470
0145	University of Arkansas at Little Rock	\$46	\$110	\$9,482	\$9,015	\$366,153		\$384,806
0150	University of Arkansas Medical Sciences Campus	\$88	\$214	\$82,447	\$152,733	\$3,900,680	\$1,203,601	\$5,339,764
0155	University of Arkansas at Monticello	\$37	\$90	\$4,460	\$5,402	\$103,286		\$113,274
0160	University of Arkansas at Pine Bluff	\$22	\$54	\$4,211	\$4,078	\$157,494		\$165,860
0165	University of Central Arkansas	\$45	\$111	\$9,324	\$97,032	\$445,707		\$552,218
0167	University of Arkansas Community College at Hope	\$55	\$135	(\$113)	(\$2,403)	\$31,484		\$29,159
0168	University of Arkansas Community College at Batesville	\$27	\$66	\$180	\$0	\$28,016		\$28,289
0170	East Arkansas Community College	\$32	\$76	\$1,396	\$1,697	\$32,124		\$35,326
0175	National Park Community College	\$37	\$90	\$2,883	\$689	\$53,723		\$57,421
0177	Mid-South Community College	\$11	\$27	\$22	(\$5,782)	\$40,401		\$34,679
0180	Arkansas Northeastern College	\$43	\$106	\$676	\$7,290	\$42,075		\$50,190
0185	North Arkansas College	\$69	\$166	\$1,396	\$4,890	\$50,412		\$56,934
0190	Phillips Community College of the University of Arkansas	\$22	\$52	\$878	\$2,938	\$49,782		\$53,673
0192	Rich Mountain Community College	\$2	\$8	\$22	\$3,891	\$10,668		\$14,593
0193	South Arkansas Community College	\$83	\$194	(\$946)	\$10,323	\$42,522		\$52,176
0195	University of Arkansas at Fort Smith	\$85	\$200	\$3,041	(\$16,280)	\$170,930		\$157,976
0198	Northwest Arkansas Community College	\$16	\$42	\$653	\$13,863	\$104,121		\$118,695
0295	Arkansas Spinal Cord Commission	\$5,018	\$12,155	\$338	\$892	\$8,322		\$26,725

STATE OF ARKANSAS  
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CENTRAL SERVICE TO GRANTEE ALLOCATION AND ROLL FORWARD ADJUSTMENT  
FOR 2019

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	\$227,765	\$547,681	(\$315)	\$13,203	\$121,234		\$909,567
0360	Claims Commission	\$2,254	\$5,442	\$0	\$527	\$1,234		\$9,456
0370	Arkansas Public Employee Retirement System	\$32,053	\$77,440	(\$158)	\$0	\$32,348		\$141,683
0380	Arkansas Veteran's Child Welfare	\$651	\$1,575	\$0	\$0	\$1,034		\$3,260
0385	Department of Veteran Affairs	\$24,581	\$58,128	(\$0)	(\$10,159)	\$58,755		\$131,304
0390	Workers Compensation Commission	\$88,138	\$211,765	\$360	\$2,265	\$19,106		\$321,635
0395	Arkansas Development Finance Authority	\$8,632	\$20,763	\$338	\$3,801	\$18,113		\$51,646
0400	Arkansas Agriculture Department	\$58,010	\$139,676	\$4,662	\$10,580	\$125,611		\$338,539
0420	Arkansas Geological Survey	\$4,890	\$11,705	(\$315)	\$0	\$10,380		\$26,659
0450	Arkansas Public Service Commission	\$11,936	\$28,734	\$0	\$7,313	\$27,324		\$75,306
0455	Arkansas Natural Resources Commission	\$12,540	\$30,150	\$338	\$5,119	\$26,343		\$74,489
0470	Department of Information Systems	\$34,889	\$83,862	\$180	\$14,159	\$229,347		\$362,437
0472	Arkansas Geographic Information Systems Office	\$1,550	\$3,748	\$0	\$545	\$7,357		\$13,200
0480	Department of Correction	\$341,026	\$820,347	\$169,725	\$48,737	\$1,206,273		\$2,586,107
0485	Department of Community Correction	\$111,408	\$268,601	\$12,048	\$46,783	\$314,672		\$753,511
0500	Department of Education	\$93,770	\$225,214	(\$68)	\$16,659	\$285,435		\$621,010
0510	Education - School for the Blind	\$12,721	\$30,538	\$1,937	\$0	\$28,246		\$73,441
0513	Education - School for the Deaf	\$17,970	\$43,119	\$3,198	\$3,153	\$36,481		\$103,921
0516	Education - Educational Television Commission	\$12,908	\$31,046	\$1,869	\$2,115	\$43,883		\$91,821
0519	Education - Arkansas State Library	\$5,862	\$14,146	\$0	\$0	\$22,458		\$42,466
0520	Department of Career Education - Arkansas Rehab Srvcs	\$77,368	\$186,082	\$2,883	\$17,799	\$97,794		\$381,926
0534	Crowley's Ridge Technical Institute	\$7,311	\$17,698	(\$315)	\$331	\$13,721		\$38,745
0552	Northwest Technical Institute	\$12,086	\$28,921	(\$135)	\$1,952	\$32,057		\$74,880
0582	Riverside Vo-Tech School	\$4,625	\$11,103	\$676	\$188	\$17,706		\$34,296
0590	Department of Career Education	\$18,197	\$43,686	\$3,919	\$3,283	\$25,888		\$94,973
0610	Department of Finance and Administration	\$53,566	\$127,801	\$1,239	\$24,519	\$188,020		\$395,145
0615	DFA - Division of Building Authority	\$10,454	\$25,075	\$338	\$21,257	\$56,008		\$113,133
0634	DFA - Revenue - Office of Child Support Enforcement	\$68,118	\$164,496	\$1,284	\$43,222	\$156,647		\$433,767
0645	Department of Health	\$130,090	\$333,312	(\$14,822)	(\$4,181)	\$570,076		\$1,014,476
0655	Office of Health Information Technology	\$2,689	\$6,422	\$0	\$0	\$5,411		\$14,522
0665	Health Services Permit Agency	\$806	\$2,041	\$0	\$278	\$220		\$3,344
0675	Black River Tech College	\$23	\$57	\$856	\$1,974	\$53,360		\$56,270
0677	Cossatot Community College of the University of Arkansas	\$12	\$29	\$698	\$365	\$33,297		\$34,402

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0685	College of The Ouachitas	\$31	\$74	\$698	\$5,682	\$36,513		\$42,998
0687	Ozarka College	\$27	\$66	\$338	(\$1,034)	\$17,401		\$16,798
0689	University of Arkansas Community College at Morrilton	\$35	\$87	\$721	\$36,016	\$41,993		\$78,852
0691	Southeast Arkansas College	\$31	\$74	\$1,577	\$0	\$53,054		\$54,735
0693	Pulaski Technical College	\$20	\$50	\$90	(\$31,134)	\$115,458		\$84,483
0700	Department of Higher Education	\$9,433	\$22,746	\$0	\$4,172	\$27,520		\$63,871
0710	Department of Human Services	\$832,006	\$2,003,175	\$109,680	\$221,072	\$1,324,378		\$4,490,310
0790	Arkansas Economic Development Commission	\$15,656	\$37,847	\$1,216	\$4,273	\$100,711		\$159,702
0800	Department of Labor	\$10,825	\$26,049	\$676	\$2,853	\$20,449		\$60,852
0810	Department of Workforce Services	\$85,697	\$206,726	\$1,441	\$37,321	\$166,502		\$497,687
0865	DAH - Central Administration	\$40,607	\$94,865	\$4,572	\$2,607	\$85,081		\$227,732
0867	DAH - Delta Cultural Center	(\$1,933)	(\$4,244)	\$0	\$0	(\$2,185)		(\$8,361)
0870	DAH - Arkansas Arts Council	\$74	\$456	\$338	\$0	(\$1,714)		(\$846)
0875	DAH - Old State House Commission	(\$2,774)	(\$6,089)	(\$315)	\$0	(\$3,683)		(\$12,861)
0877	DAH - Historic Preservation	(\$3,834)	(\$8,417)	\$0	\$0	(\$4,295)		(\$16,545)
0880	DAH - Natural Heritage Commission	(\$2,077)	(\$4,560)	(\$473)	\$0	(\$2,798)		(\$9,907)
0885	DAH - Historic Arkansas Museum Commission	(\$2,836)	(\$6,226)	\$0	(\$597)	(\$3,889)		(\$13,548)
0887	DAH - Natural & Cultural Resources Council	\$461	\$1,116	\$0	\$0	\$1,344		\$2,922
0900	Department of Parks and Tourism	\$138,899	\$334,538	\$14,098	\$106,458	\$258,102		\$852,095
0915	Department of Parks and Tourism - History Commission	(\$2,838)	(\$6,227)	\$0	\$5,556	(\$4,898)		(\$8,407)
0930	Arkansas Department of Environmental Quality	\$33,363	\$80,352	(\$135)	\$2,945	\$80,556		\$197,082
0950	Commission on Law Enforcement Standards & Training (LETA)	\$6,976	\$16,776	\$1,014	\$597	\$18,685		\$44,048
0955	State Crime Laboratory	\$14,985	\$36,014	\$1,396	\$11,435	\$40,179		\$104,009
0960	Arkansas State Police	\$90,019	\$216,196	\$11,801	\$9,211	\$206,012		\$533,238
0975	State Military Department	\$53,161	\$127,473	\$3,288	\$616	\$204,221		\$388,758
0990	Arkansas Crime Information Center	\$7,105	\$17,115	\$22	\$2,635	\$26,574		\$53,452
0995	Arkansas Department of Emergency Management	\$13,831	\$33,326	\$856	\$81	\$35,476		\$83,570
S	Sub-Total	\$3,529,654	\$8,511,198	\$569,831	\$2,377,649	\$17,403,928	\$ 1,832,516	\$ 34,224,776
A	All Other	\$614,176	\$1,477,488	\$6,824	\$213,037	\$2,773,072	\$0	\$5,084,597
T	Total	\$4,143,830	\$9,988,685	\$576,655	\$2,590,686	\$20,177,000	\$ 1,832,516	\$ 39,309,373

\* Denotes new agency