

**COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS**

EIN #: 1710397783A1

DATE: May 30, 2020

STATE/LOCALITY:

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

FILING REF: The preceding
agreement was dated
June 21, 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, 2020 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. Legislative Audit
4. APERS - Retirement
5. Division of Building Authority (DBA)
6. Worker's Compensation Benefits
7. Unemployment Benefits

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 Uniform Guidance (2 CFR 200). (3) The same costs that are treated as indirect costs are not claimed as direct costs. (4) Similar type of costs is 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 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, but are not limited to, changes in the charging of a particular type of cost from an allocated cost to a billed 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 Uniform Guidance (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 OMB Uniform Guidance (2 CFR 200), 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 will be reviewed in the near future.

STATE/LOCALITY: State of Arkansas
DATE: May 30, 2020

ACCEPTANCE:

BY THE STATE/LOCALITY:

STATE OF ARKANSAS
(STATE/LOCALITY)

A. Hemphill
(SIGNATURE)

Autumn Hemphill
(NAME)

Statewide Program Manager
(TITLE)

7/8/2020
(DATE)

**BY THE COGNIZANT AGENCY ON
BEHALF OF THE FEDERAL GOVERNMENT:**

DEPARTMENT OF HEALTH AND HUMAN SERVICES
Darryl W. Mayes -

S
(SIGNATURE)

Darryl W. Mayes
(NAME)

Deputy Director, Cost Allocation Services
(TITLE)

May 30, 2020
(DATE)

HHS Representative: Katherine Tang

Telephone: 214-767-5362

Digitally signed by Darryl W. Mayes -
DN: c=US, o=U.S. Government, ou=HHS, ou=PSC,
ou=People,
0.9.2342.19200300.100.1.1=2000131669, cn=Darryl
W. Mayes -S
Date: 2020.06.29 07:44:40 -0400

STATE OF ARKANSAS
CONSOLIDATED STATE-WIDE COST ALLOCATION PLAN
CENTRAL SERVICE TO GRANTEE ALLOCATION AND ROLL FORWARD ADJUSTMENT
FOR 2020

SUMMARY - CENTRAL SERVICE TO GRANTEE ALLOCATION

ID	Grantee Department Receiving Central Services	Treasurer	Auditor	Claims Commission	Division of Building Authority	Finance & Administration	Allocation of Tobacco Bond		TOTAL
							Interest		
0009	Arkansas Legislative Audit	\$34,660	(\$28,069)	(\$315)	(\$4,216)	\$76,465			\$76,525
0053	Office of the Attorney General	\$24,223	(\$19,471)	\$0	\$0	\$56,860			\$61,612
0059	Auditor of State	\$49,932	(\$31,751)	\$0	\$0	\$169,003			\$187,183
0053	Secretary of State	\$19,288	(\$18,289)	\$18	(\$4,122)	\$56,209			\$53,105
0069	Treasurer of State	\$49,926	(\$37,901)	(\$473)	(\$982)	\$26,121			\$36,692
0080	Arkansas Game & Fish Commission	\$103,618	(\$85,379)	\$3,456	\$28,506	\$402,213			\$452,414
0090	State Highway & Transportation Department	\$491,283	(\$382,089)	\$52,552	\$688,426	\$1,161,268			\$2,011,440
0100	Henderson State University	\$72	(\$57)	(\$427)	\$682	\$75,471			\$75,740
0105	Southern Arkansas University	\$1	(\$63)	\$2,327	\$2,724	\$53,077			\$58,065
0115	Southern Arkansas University - Technical Branch	\$54	(\$37)	\$352	(\$9,405)	\$11,509			\$2,473
0120	Arkansas State University - Beebe	\$37	(\$30)	\$519	(\$1,562)	\$19,868			\$18,833
0125	Arkansas State University - Jonesboro	\$39	(\$77)	\$3,102	(\$148,520)	\$295,048		\$593,341	\$742,933
0128	Arkansas State University - Mountain Home	\$14	(\$22)	\$1,307	(\$1,634)	\$6,134			\$5,799
0129	Arkansas State University - Newport	\$27	(\$38)	\$27	\$2,882	\$7,650			\$10,548
0130	Arkansas Tech University-Russellville	\$62	(\$27)	\$6,582	(\$45,188)	\$130,670			\$92,099
0135	University of Arkansas at Fayetteville	\$146	(\$161)	\$7,134	\$538,141	\$1,494,045			\$2,039,304
0145	University of Arkansas at Little Rock	\$60	(\$25)	\$8,815	\$2,032	\$176,654			\$187,535
0150	University of Arkansas Medical Sciences Campus	\$112	(\$95)	\$132,929	(\$95,591)	\$2,705,924		\$1,135,522	\$3,876,800
0155	University of Arkansas at Monticello	\$33	(\$54)	\$352	\$1,392	\$15,958			\$17,681
0160	University of Arkansas at Pine Bluff	\$12	(\$26)	(\$4,573)	(\$1,474)	\$80,781			\$74,719
0165	University of Central Arkansas	\$51	(\$80)	\$19,691	\$38,662	\$132,264			\$190,587
0167	University of Arkansas Community College at Hope	\$19	(\$100)	\$185	(\$3,471)	\$11,974			\$8,607
0168	University of Arkansas Community College at Batesville	\$30	(\$30)	\$491	\$139	\$10,912			\$11,543
0170	East Arkansas Community College	\$31	(\$36)	\$992	(\$1,728)	\$7,818			\$7,077
0175	National Park Community College	\$24	(\$59)	\$491	(\$442)	\$27,035			\$27,049
0177	Mid-South Community College	\$21	(\$5)	\$9	(\$7,875)	\$8,154			\$303
0180	Arkansas Northeastern College	\$84	(\$67)	\$974	(\$10,422)	\$475			(\$8,956)
0185	North Arkansas College	\$81	(\$59)	\$667	\$3,466	\$20,737			\$24,893
0190	Phillips Community College of the University of Arkansas	\$15	(\$18)	\$500	(\$939)	\$19,848			\$19,407
0192	Rich Mountain Community College	(\$9)	(\$49)	\$9	(\$2,498)	\$6,502			\$3,955
0193	South Arkansas Community College	\$89	\$3	\$1,326	\$3,959	\$17,756			\$23,132
0195	University of Arkansas at Fort Smith	\$70	(\$16)	\$2,596	(\$35,472)	\$29,997			\$29,174
0198	Northwest Arkansas Community College	\$11	(\$65)	\$871	(\$12,921)	\$29,735			\$17,630
0229	Arkansas Fair Housing Commission	\$3,419	\$1,709	\$0	\$264	\$6,809			\$12,202

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FOR 2020

SUMMARY - CENTRAL SERVICE TO GRANTEE ALLOCATION

ID	Grantee Department Receiving Central Services	Treasurer	Auditor	Claims Commission	Division of Building Authority	Finance & Administration	Tobacco Bond Interest	TOTAL
0261	Arkansas Tobacco Control	\$11,437	\$5,718	\$325	\$766	\$23,419		\$41,665
0295	Arkansas Spinal Cord Commission	\$4,755	(\$6,186)	\$0	(\$573)	\$14,463		\$12,459
0305	Arkansas Manufactured Home Commission	\$2,514	\$1,257	\$0	\$130	\$5,218		\$9,118
0311	Disability Determination	\$199,019	(\$228,535)	\$334	(\$8,477)	\$109,523		\$71,863
0350	Arkansas Building Authority	\$0	\$0	\$0	\$36,364	\$0		\$36,364
0360	Claims Commission	\$2,710	(\$2,234)	\$0	(\$338)	\$3,607		\$3,746
0370	Arkansas Public Employee Retirement System	\$19,558	(\$41,863)	(\$158)	\$0	\$39,534		\$17,072
0380	Arkansas Veterans' Child Welfare Service	\$369	(\$916)	\$0	\$0	\$1,926		\$1,379
0390	Workers Compensation Commission	\$85,109	(\$81,835)	\$334	(\$1,625)	\$21,549		\$23,532
0385	Department of Veteran Affairs	\$34,070	(\$3,685)	\$1,529	(\$75,141)	\$104,700		\$61,473
0395	Arkansas Development Finance Authority	\$9,423	(\$7,836)	\$0	(\$1,221)	\$25,911		\$26,277
0400	Arkansas Agriculture Department	\$62,868	(\$54,898)	(\$2,162)	(\$8,926)	\$134,859		\$131,741
0402	Arkansas Department of Aeronautics	\$3,231	\$1,615	\$0	\$172	\$4,331		\$9,349
0420	Arkansas Geological Survey	\$4,709	(\$3,902)	(\$315)	\$0	\$6,804		\$7,295
0425	State Insurance Department	\$156,050	\$78,023	\$0	\$6,637	\$201,363		\$442,073
0450	Arkansas Public Service Commission	\$13,117	(\$11,141)	\$0	(\$4,695)	\$25,807		\$23,088
0455	Arkansas Natural Resources Commission	\$11,656	(\$12,176)	\$0	(\$3,400)	\$28,812		\$24,892
0470	Department of Information Systems	\$31,787	(\$33,864)	\$167	(\$9,456)	\$152,784		\$141,417
0472	Arkansas Geographic Information Office	\$1,885	(\$1,600)	\$0	(\$350)	\$2,601		\$2,536
0480	Department of Correction	\$354,395	(\$318,786)	\$153,881	(\$16,724)	\$1,224,840		\$1,397,605
0485	Department of Community Correction	\$131,875	(\$105,192)	\$22,339	(\$33,376)	\$373,456		\$389,101
0500	Department of Education	\$107,670	(\$77,266)	\$528	(\$8,178)	\$326,691		\$349,445
0510	Education - School for the Blind	\$13,013	(\$11,058)	\$2,466	\$6,189	\$37,255		\$47,865
0513	Education - School for the Deaf	\$19,718	(\$14,639)	\$4,283	\$4,042	\$45,170		\$58,574
0516	Education - Educational Television Commission	\$13,046	(\$12,194)	\$1,465	(\$194)	\$36,048		\$38,170
0519	Education - Arkansas State Library	\$6,375	(\$6,002)	\$0	\$0	\$21,703		\$22,076
0520	Department of Career Education - Arkansas Rehab Services	\$91,315	(\$66,438)	\$2,114	(\$18,234)	\$117,317		\$126,074
0534	Crowley's Ridge Technical Institute	\$4,198	(\$10,182)	(\$315)	(\$122)	\$504		(\$5,917)
0552	Northwest Technical Institute	\$13,065	(\$8,750)	(\$149)	(\$111)	\$31,296		\$35,351
0582	Riverside Vo-Tech School	\$5,006	(\$3,895)	\$0	(\$517)	\$13,580		\$14,174
0590	Department of Career Education	\$21,149	(\$14,582)	(\$2,514)	(\$2,108)	\$28,543		\$30,489
0610	Department of Finance and Administration	\$62,981	(\$30,603)	\$834	(\$14,254)	\$193,102		\$212,060
0615	DFA - Division of Building Authority	\$10,115	(\$9,060)	\$0	(\$4,295)	\$68,638		\$65,398
0634	DFA - Revenue - Office of Child Support Enforcement	\$78,118	(\$69,540)	\$2,800	(\$25,884)	\$177,393		\$162,886
0645	Department of Health	\$117,107	(\$436,269)	(\$14,822)	(\$13,258)	\$503,855		\$156,612

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SUMMARY - CENTRAL SERVICE TO GRANTEE ALLOCATION

ID	Grantee Department Receiving Central Services	Treasurer	Auditor	Claims Commission	Division of Building Authority	Finance & Administration	Allocation of		TOTAL
							Tobacco Bond	Interest	
0655	*Office of Information Health Technology	(\$1,891)	(\$3,862)	\$0	\$0	(\$18,482)			(\$24,235)
0665	Health Services Permit Agency	(\$1,596)	(\$2,365)	\$0	(\$179)	\$737			(\$3,403)
0675	Black River Tech College	\$22	(\$40)	\$491	(\$4,894)	\$11,990			\$7,569
0677	Cossatot Community College of the University of Arkansas	\$5	(\$26)	\$9	(\$659)	\$6,906			\$6,235
0685	College of The Ouachitas	\$30	(\$24)	\$9	(\$3,648)	\$21,948			\$18,315
0687	Ozarka College	\$43	(\$23)	\$974	(\$2,333)	\$887			(\$452)
0689	University of Arkansas Community College at Morrilton	\$23	(\$69)	(\$631)	\$38,449	\$17,837			\$55,610
0691	Southeast Arkansas College	\$30	(\$24)	\$510	\$0	\$21,495			\$22,011
0693	Pulaski Technical College	\$32	(\$48)	(\$1,355)	(\$31,271)	(\$9,772)			(\$42,414)
0700	Department of Higher Education	\$11,741	(\$8,677)	\$0	\$55	\$21,171			\$24,290
0710	Department of Human Services	\$920,302	(\$776,295)	\$74,187	(\$126,680)	\$1,170,762			\$1,262,276
0790	Arkansas Economic Development Commission	\$12,818	(\$19,152)	(\$473)	(\$2,681)	\$60,825			\$51,337
0800	Department of Labor	\$10,919	(\$10,430)	\$1,623	(\$1,832)	\$17,901			\$18,181
0810	Department of Workforce Services	\$94,190	(\$86,240)	\$1,984	(\$24,962)	\$158,053			\$143,024
0865	DAH - Central Administration	\$42,382	\$4,364	\$816	\$1,991	\$100,681			\$150,234
0867	Delta Cultural Center	(\$1,933)	(\$4,244)	\$325	\$0	(\$2,946)			(\$8,798)
0870	DAH - Arkansas Arts Council	\$412	(\$4,070)	\$0	\$0	(\$1,947)			(\$5,605)
0875	Old State House	(\$2,774)	(\$6,089)	(\$315)	\$0	(\$4,677)			(\$13,855)
0877	Historic Preservation	(\$3,834)	(\$8,417)	\$0	\$0	(\$5,250)			(\$17,501)
0880	Natural Heritage Commission	(\$2,077)	(\$4,560)	\$176	\$0	(\$4,097)			(\$10,558)
0885	Historic Arkansas Museum Commission	(\$2,836)	(\$6,226)	\$325	(\$597)	(\$5,133)			(\$14,468)
0887	DAH - Natural & Cultural Resources Council	\$599	(\$465)	\$0	\$0	\$899			\$1,033
0900	Department of Parks and Tourism	\$181,185	(\$127,593)	\$8,164	\$20,897	\$373,446			\$436,099
0915	History Commission	(\$2,863)	(\$6,285)	\$0	(\$3,567)	(\$5,974)			(\$18,689)
0930	Arkansas Department of Environmental Quality	\$39,967	(\$29,983)	(\$149)	(\$2,055)	\$138,651			\$146,432
0950	Commission on Law Enforcement Standards & Training (LETA)	(\$5,928)	(\$5,671)	\$974	\$2,380	\$691			(\$7,554)
0955	State Crime Laboratory	\$15,071	(\$13,776)	\$1,316	(\$6,778)	\$41,868			\$37,701
0960	Arkansas State Police	\$94,851	(\$78,302)	\$8,191	(\$5,193)	\$243,016			\$262,563
0975	State Military Department	\$69,101	(\$36,669)	\$11,134	(\$2,674)	\$224,582			\$265,474
0990	Arkansas Crime Information Center	\$8,191	(\$6,591)	(\$315)	(\$1,692)	\$21,856			\$21,449
0995	Arkansas Department of Emergency Management	\$15,121	(\$13,362)	\$816	(\$52)	\$26,541			\$29,063
S	Sub-Total	\$3,952,253	(\$3,456,263)	\$524,230	\$567,680	\$14,114,013			\$17,430,776
A	All Other	\$495,790	(\$655,174)	\$48,842	(\$183,243)	\$3,036,329			\$2,742,544
T	Total	\$4,448,043	(\$4,111,437)	\$573,072	\$384,437	\$17,150,342	\$	\$	\$20,173,320