

COST ALLOCATION AGREEMENT  
STATE AND LOCAL GOVERNMENTS

State of Montana  
Department Of Administration  
Mitchell Building, Room 155  
Helena, Montana 59620

DATE: April 19, 2019  
FILING REFERENCE: The  
preceding agreement was  
dated 6/29/18

SECTION I: ALLOCATED COSTS

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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 your fiscal year ended June 30, 2019 for further allocation to Federal grants, contracts, and other agreements performed at those departments and agencies.

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SECTION II: BILLED COSTS

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In addition to Section I, which provides for services furnished but not billed, the services listed below are furnished and billed to State/local departments and agencies.

Department of Administration

- Information Technology Services
- Personnel Training
- Buildings & Grounds
- Print & Mail Services
- Administration Supply
- Administration Insurance
- Employee Group Benefits
- Payroll Processing
- Warrant Writing
- Statewide Accounting, Budgeting, and Human Resources System (SABHRS)
- Workers' Compensation Management

Department of Justice

- Agency Legal Services

Department of Transportation

- Motor Pool

Department of Commerce

- Investment Service

Montana State Fund

- State Compensation Insurance (New Fund)

Public Employees' Retirement Board

- Public Employees' Retirement System (PERS)

Teachers' Retirement Board

- Teachers' Retirement System (TRS)

Department of Natural Resources

- Air Operations - Forestry Division

APR 19 2019  
MONTANA STATE GOVERNMENT  
STATE OF MONTANA  
DEPARTMENT OF ADMINISTRATION  
HELENA, MONTANA

STATE/LOCALITY: State of Montana

AGREEMENT DATE: April 19, 2019

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 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 affect the amount of reimbursement resulting from 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 allocated cost to a billed cost. Failure to obtain 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 the Agreement to other Federal Agencies to give them early notification of the Agreement.

BY THE STATE/LOCALITY

State of Montana  
(STATE/LOCALITY)  
Cody Pearce  
(SIGNATURE)  
CODY PEARCE  
(NAME)  
STATE ACCOUNTANT  
(TITLE)  
5/3/2019  
(Date)

BY THE COGNIZANT AGENCY  
ON BEHALF OF THE FEDERAL GOVERNMENT  
DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)  
Darryl W. Mayes -S  
(SIGNATURE)  
Darryl W Mayes  
(NAME)  
Deputy Director, Cost Allocation Services  
(TITLE)  
April 19, 2019  
(Date)  
HHS Representative Michael Phillips  
Telephone (214) 767-3261

Digitally signed by Darryl W. Mayes -S  
DN: c=US, o=U.S. Government, ou=HHS, ou=PHS, ou=People, o=2342.1920030.100.1.1.200011666, cn=Darryl  
W. Mayes -S  
Date: 2019.05.01 07:22:54 -0400

Exhibit A

*Handwritten:* 5/11/19

State of Montana Statewide Cost Allocation Plan							
Fixed Costs for Fiscal Year Ending June 30, 2019							
Based on Actual Costs for Fiscal Year Ended June 30, 2017							
	Bldg Use Fixed Costs Fiscal 2019	OBPP Fixed Costs Fiscal 2019	DOA-Acctg Mgmt Fixed Costs Fiscal 2019	DOA-Proc Fixed Costs Fiscal 2019	DOA-Personnel Fixed Costs Fiscal 2019	DOA-Director's Office Fixed Costs Fiscal 2019	Grand Total
<b>Receiving Departments</b>							
11040/Legislative Branch	17,205	3,080	1,432	2,221	29,874	-	53,812
11120/Consumer Counsel	495	(2,267)	65	(3,236)	841	-	(4,101)
21100/Judiciary	17,272	49,298	4,705	16,163	72,378	-	159,816
21150/MT Chiropractic Legal Panel	-	-	-	(3,388)	-	-	(3,388)
31010/Governors Office	4,031	12,259	264	(3,454)	5,865	-	18,965
31010/Office of Budget and Program Planning	-	-	-	-	-	-	-
3101P/OBPP Pool	-	-	-	-	-	-	-
32010/Secretary of States Office	14,221	(2,170)	22,508	620	11,399	-	46,577
32020/Commissioner of Political Prac	-	1,939	71	-	(672)	-	1,339
33010/Treasury Unit-Dept of Admin	-	-	1,250	(3,388)	-	-	(2,138)
34010/State Auditors Office	7,623	149	(4,846)	(2,117)	13,164	-	13,972
35010/Office of Public Instruction	240,146	84,059	4,640	(5,090)	36,501	5,441	365,698
35130/MSU College of Tech-GF	-	2	1,665	(3,388)	-	-	(1,722)
35140/Helena College of Tech-UM	-	14	1,222	(3,368)	-	-	(2,152)
41070/Crime Control Division	13,524	33,316	523	(3,388)	(1,824)	-	42,150
41100/Department of Justice	251,178	103,163	20,234	55,942	139,633	18,763	588,912
42010/Public Service Regulation	3,438	8,825	(415)	(148)	5,784	-	17,487
51010/Board of Public Education	268	408	63	(3,305)	383	-	(2,189)
51020/Commissioner of Higher Ed	9,001	18,612	1,649	6,403	15,858	-	51,523
51030/University of Montana	7,924	(611)	10,326	27,475	14,122	-	59,237
51040/Montana State University	331	(613)	15,150	40,635	(768)	-	54,736
51050/Montana Tech of the U of M	-	(496)	2,344	(3,388)	(4,320)	-	(5,860)
51060/Montana State Univ-Billings	-	(521)	3,183	(3,388)	-	-	(726)
51070/MSU-Northern	-	(504)	1,967	(3,388)	(6,720)	-	(8,645)
51080/University of Montana Western	-	(529)	1,774	(3,388)	-	-	(2,142)
51090/Agricultural Exper Station	-	(3,370)	755	(3,388)	-	-	(6,004)
51100/Extension Service	-	(3,636)	548	(3,388)	-	-	(6,476)
51110/Forestry and Cons Exper Station	-	(1,405)	55	(3,388)	-	-	(4,738)
51120/MT Bureau of Mines and Geology	-	(843)	192	(3,388)	-	-	(4,039)
51130/School for the Deaf and Blind	-	24,264	487	(1,619)	-	1,181	24,312
51140/Montana Arts Council	656	6,955	414	(3,187)	1,875	-	5,712
51150/Library Commission	225	23,537	687	(1,925)	11,460	-	33,983
51170/Historical Society	77,093	21,517	1,371	875	17,174	1,634	119,664
51190/Fire Services Training School	-	(1,405)	86	(3,388)	-	-	(4,707)
52010/Dept of Fish Wildlife and Parks	77,684	211,956	44,709	56,896	133,870	9,240	534,355
53010/Dept of Environmental Quality	208,860	71,239	12,887	13,383	71,359	14,539	392,248
54010/Department of Transportation	196,361	70,530	44,121	86,742	343,967	60,201	803,941
56030/Department of Livestock	29,053	96,028	2,499	345	21,155	394	149,474
57060/Dept Nat Resource/Conservation	69,574	104,781	17,464	45,437	90,026	484	327,768
58010/Department of Revenue	110,235	5,927	124,764	16,603	107,935	21,362	386,825
61010/Department of Administration	191,917	32	1,884	145,792	33,921	19,315	392,860
61010/DOA-Arch and Engr	15,231	-	-	453	4,221	1,387	21,291
61010/DOA-Gen Services	6,453	-	-	1,981	18,458	6,072	32,964
61010/DOA-Info Srvc	18,931	-	-	5,351	49,862	16,494	91,638
61010/DOA-Mail Dist B	-	-	-	-	-	-	-
61010/DOA-Payroll ISF	1,163	-	-	357	3,325	1,475	6,320
61010/DOA-Personnel	268	-	-	82	767	340	1,458
61010/DOA-Proc and Print	-	-	-	-	-	-	-
61010/DOA-Risk Mgmt	1,610	-	-	494	4,604	1,542	8,250
61010/DOA-Tax Appeal	492	-	-	151	1,407	462	2,512
61010/DOA-Warrant Writing ISF	313	-	-	86	895	397	1,701
6101P/DOA-Acctg and Mgmt Pool	-	-	-	-	-	-	-
6101P/DOA-Building Use Pool	-	-	-	-	-	-	-
6101P/DOA-Director's Office Pool	-	-	-	-	-	-	-
6101P/DOA-Personnel Pool	-	-	-	-	-	-	-
6101P/DOA-Procurement Pool	-	-	-	-	-	-	-
61010/DOA-SABHRS Finance	-	-	-	542	5,052	2,239	7,833
61010/DOA-SABHRS HR	-	-	-	357	3,325	1,475	5,157
61030/Montana State Fund	27,455	2,938	2,539	17,325	49,344	-	99,601
61040/Public Employees Retirement Bd	4,471	-	85,473	(2,016)	7,990	(2)	95,917
61050/Teachers Retirement Board	1,878	-	43,586	(2,812)	3,548	(1)	46,199
61060/Montana Consensus Council	-	-	-	(3,388)	-	-	(3,388)
61070/Long Range Building	-	104,389	629	(3,388)	-	-	101,630
61080/Public Defender	24,881	83,728	20,516	4,249	47,934	12,871	194,179
62010/MT Dept of Agriculture	34,092	15,097	3,419	26,953	20,284	3,504	102,349
64010/Dept of Corrections	179,159	62,813	15,113	64,571	216,203	45,609	583,469
65010/Department of Commerce	18,971	57,840	21,439	18,627	33,429	-	150,306
65020/Board of Investments	-	-	1,242	(3,388)	-	-	(2,146)
66020/Labor and Industry	79,844	75,921	98,097	36,763	134,154	23,331	448,110
67010/Dept of Military Affairs	19,783	171,203	4,131	(4,194)	33,639	3,692	228,254
69010/Public Health and Human Services	497,806	253,212	397,640	219,794	502,231	100,863	1,971,547
99999/All Others	-	-	1	-	-	-	1
<b>Grand Total</b>	<b>\$ 2,482,136</b>	<b>\$ 1,760,660</b>	<b>\$ 1,036,521</b>	<b>\$ 823,962</b>	<b>\$ 2,304,915</b>	<b>\$ 374,302</b>	<b>\$ 8,782,495</b>

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