

**COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS**

EIN #:

DATE: June 9, 2023

STATE/LOCALITY:

State of Montana
Department of Administration
Helena, Montana 59620

FILING REF: The preceding
agreement was dated
February 11, 2022

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, 2023 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:

Department of Administration

- Information Technology Services
- Personnel Training
- Buildings & Grounds
- Print & Mail Services
- 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

STATE/LOCALITY: State of Montana

DATE: June 9, 2023

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 means an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit.

STATE/LOCALITY: State of Montana

DATE: June 9, 2023

ACCEPTANCE:

BY THE STATE/LOCALITY:

STATE OF MONTANA
(STATE/LOCALITY)

Jennifer Thompson
(SIGNATURE)

Jennifer Thompson
(NAME)

State Accountant
(TITLE)

7/18/23
(DATE)

BY THE COGNIZANT AGENCY ON
BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES
(AGENCY)

Darryl W. Mayes
(SIGNATURE)
Darryl W. Mayes
(NAME)
Digitally signed by Darryl W. Mayes -S
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: 2023.07.10 08:01:25 -04'00'

Deputy Director, Cost Allocation Services
(TITLE)

June 9, 2023
(DATE)

HHS Representative: *Michael Phillips*

Telephone: *214-767-3236*

Fiscal Year 2021
 For Use In Fiscal Year 2023

SWCAP 2023

Exhibit A

Cost Exhibit

Department	Total Claimable Costs	6101P-DOA- Building Use Pool	6101P-DOA- Procurement Pool	6101P-DOA- Personnel Pool	6101P-DOA- Director's Office Pool	3101P-OBPP Pool	6101P-DOA-Acctg and Mgmt Pool	Total Actual Costs	Roll Forward Amounts
21150-MT Chiropractic Legal Panel	-	-	-	-	-	-	-	-	-
31010-Governors Office	\$35,412	\$1,879	\$5,211	\$4,912	-	\$29,559	\$311	\$41,872	(\$6,460)
31010-Office of Budget and Program Planning	-	-	-	-	-	-	-	-	-
32010-Secretary of States Office	\$13,271	\$2,367	\$17,056	\$6,187	-	\$4,528	\$959	\$31,096	(\$17,825)
32020-Commissioner of Political Prac	\$16,692	\$341	\$5,994	\$892	-	\$2,927	\$93	\$10,246	\$6,446
33010-Treasury Unit-Dept of Admin	(\$156)	-	-	-	-	-	\$308	\$308	(\$464)
34010-State Auditors Office	\$3,283	\$3,315	\$2,439	\$8,667	\$1,490	\$11,531	\$865	\$28,307	(\$25,025)
35010-Office of Public Instruction	\$214,981	\$114,718	\$16,400	\$24,259	\$7,190	\$34,146	\$4,226	\$200,939	\$14,042
35130-MSU College of Tech-GF	\$5,253	-	-	-	-	\$3,900	\$1,105	\$5,005	\$247
35140-Helena College of Tech-UM	\$4,054	-	-	-	-	\$3,600	\$799	\$4,399	(\$345)
41070-Crime Control Division	-	-	-	-	-	-	-	-	-
41100-Department of Justice	\$483,414	\$127,362	\$109,290	\$102,636	\$24,227	\$85,721	\$21,547	\$470,784	\$12,631
42010-Public Service Regulation	\$18,364	\$1,599	\$3,091	\$4,180	-	\$6,747	\$150	\$15,767	\$2,597
51010-Board of Public Education	\$3,387	\$128	\$94	\$334	-	\$2,927	\$52	\$3,536	(\$149)
51020-Commissioner of Higher Ed	\$51,495	\$2,546	\$5,702	\$6,657	-	\$39,333	\$1,083	\$55,321	(\$3,827)
51030-University of Montana	(\$11,912)	-	\$1,914	-	-	\$3,600	\$6,741	\$12,256	(\$24,168)
51040-Montana State University	(\$15,758)	-	\$1,914	-	-	\$3,900	\$9,403	\$15,218	(\$30,975)
51050-Montana Tech of the U of M	\$2,964	-	-	-	-	\$3,600	\$1,812	\$5,412	(\$2,449)
51060-Montana State Univ-Billings	\$3,807	-	-	-	-	\$3,900	\$2,608	\$6,509	(\$2,701)
51070-MSU-Northern	\$2,318	-	-	-	-	\$3,600	\$1,418	\$5,018	(\$2,700)
51080-University of Montana Western	\$3,150	-	-	-	-	\$3,600	\$1,329	\$4,930	(\$1,780)
51090-Agricultural Exper Station	(\$6,590)	-	-	-	-	-	\$521	\$521	(\$7,111)

Fiscal Year 2021
 For Use In Fiscal Year 2023

SWCAP 2023

Exhibit A

Cost Exhibit (continued)

Department	Total Claimable Costs	6101P-DOA- Building Use Pool	6101P-DOA- Procurement Pool	6101P-DOA- Personnel Pool	6101P-DOA- Director's Office Pool	3101P-OBPP Pool	6101P-DOA-Acctg and Mgmt Pool	Total Actual Costs	Roll Forward Amounts
Sub Total	\$8,136,827	\$1,286,862	\$1,483,180	\$1,576,426	\$481,111	\$1,663,364	\$1,094,887	\$7,585,830	\$550,997
Direct Billed	-	-	-	-	-	-	-	-	-
Unallocated	\$184,818	-	-	-	-	\$184,818	-	\$184,818	-
Total	\$8,321,645	\$1,286,862	\$1,483,180	\$1,576,426	\$481,111	\$1,848,182	\$1,094,887	\$7,770,648	\$550,997
Claimable Totals	\$8,136,827	\$1,286,862	\$1,483,180	\$1,576,426	\$481,111	\$1,663,364	\$1,094,887	\$7,585,830	\$550,997