

COST ALLOCATION AGREEMENT  
STATE AND LOCAL GOVERNMENTS

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

DATE: November 15, 2019  
FILING REFERENCE: The  
preceding agreement was  
dated 4/19/19

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, 2020 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 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  
AGREEMENT DATE: November 15, 2019

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SECTION III: CONDITIONS

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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)  
12/12/2019  
(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)  
November 15, 2019  
(Date)  
HHS Representative Michael Phillips  
Telephone (214) 767-3261

Digitally signed by Darryl W. Mayes -S  
DN: cn=US, ou=U.S. Government, ou=HHS, ou=PSC, ou=People,  
0.9.2342.19200300.100.1.1=2000131669, cn=Darryl W. Mayes -S  
Date: 2019.12.05 12:09:11 -0500

Exhibit A

State of Montana Statewide Cost Allocation Plan							
Fixed Costs for Fiscal Year Ending June 30, 2020							
Based on Actual Costs for Fiscal Year Ended June 30, 2018							
Receiving Departments	Bldg Use Fixed Costs Fiscal 2020	OBPP Fixed Costs Fiscal 2020	DOA-Acctg Mgmt Fixed Costs Fiscal 2020	DOA-Prcc Fixed Costs Fiscal 2020	DOA-Personnel Fixed Costs Fiscal 2020	DOA-Director's Office Fixed Costs Fiscal 2020	Grand Total
11040/Legislative Branch	15,918	24,639	1,001	15,877	18,425	-	75,860
11120/Consumer Counsel	474	6,976	76	(3,582)	510	-	4,455
21100/Judiciary	28,688	45,061	3,438	23,252	45,288	-	145,727
21150/MT Chiropractic Legal Panel	-	-	-	-	-	-	-
31010/Governors Office	3,868	26,223	206	(1,920)	3,216	-	31,613
31010/Office of Budget and Program Planning	-	-	-	-	-	-	-
3101P/OBPP Pool	-	-	-	-	-	-	-
32010/Secretary of States Office	13,263	9,478	14,973	(3,297)	5,841	-	40,068
32020/Commissioner of Political Prac	828	4,157	50	306	768	-	5,908
33010/Treasury Unit-Dept of Admin	-	-	719	-	-	-	719
34010/State Auditors Office	7,245	11,928	(1,297)	41,951	8,549	-	68,377
35010/Office of Public Instruction	229,484	11,031	5,515	13,958	23,067	1,647	284,683
35130/MSU College of Tech-GF	-	5,530	1,435	(3,813)	-	-	3,152
35140/Helena College of Tech-UM	-	6,236	1,147	(3,813)	-	-	3,568
41070/Crime Control Division	-	-	-	-	-	-	-
41100/Department of Justice	248,942	84,322	23,947	99,088	87,127	8,258	551,683
42010/Public Service Regulation	2,987	8,605	255	3,680	3,215	-	18,753
51010/Board of Public Education	257	6,910	79	(3,688)	301	-	3,959
51020/Commissioner of Higher Ed	8,553	24,397	1,002	(3,730)	9,812	-	40,135
51030/University of Montana	-	13,023	10,254	(5,283)	-	-	17,984
51040/Montana State University	-	9,238	14,212	35,812	-	-	59,262
51050/Montana Tech of the U of M	-	8,313	1,950	(3,813)	-	-	6,450
51060/Montana State Univ-Billings	-	9,013	3,415	(3,813)	-	-	8,615
51070/MSU-Northern	-	9,721	1,899	(3,813)	-	-	7,904
51080/University of Montana Western	-	8,328	1,810	(3,813)	-	-	8,123
51090/Agricultural Exper Station	-	12,478	523	(3,813)	-	-	9,188
51100/Extension Service	-	4,855	478	(3,813)	-	-	1,519
51110/Forestry and Cons Exper Station	-	2,772	61	(3,813)	-	-	(980)
51120/MT Bureau of Mines and Geology	-	2,772	186	(3,813)	-	-	(855)
51130/School for the Deaf and Blind	7,274	13,149	431	5,762	8,124	4,933	39,674
51140/Montana Arts Council	616	6,148	192	(3,513)	643	-	4,087
51150/Library Commission	(3,811)	15,848	441	26,514	4,400	-	43,592
51170/Historical Society	76,781	38,090	1,282	5,398	6,422	742	128,717
51190/Fire Services Training School	-	4,851	93	(3,813)	-	-	1,131
52010/Dept of Fish Wildlife and Parks	77,188	188,268	40,582	74,450	98,460	4,338	484,305
53010/Dept of Environmental Quality	205,315	36,799	10,359	14,539	47,052	4,358	318,429
54010/Department of Transportation	182,316	43,857	31,435	179,519	207,028	21,118	665,274
56030/Department of Livestock	28,735	(2,513)	3,292	7,888	14,107	71	51,879
57080/Dept Nat Resource/Conservation	87,550	76,296	16,757	29,220	57,952	183	249,968
58010/Department of Revenue	88,076	42,671	140,765	22,242	65,450	5,119	364,323
61010/Department of Administration	187,428	24	1,958	430,742	25,574	14,212	858,938
61010/DOA-Arch and Engin	14,985	-	-	688	3,280	835	19,889
61010/DOA-Gen Services	8,051	-	-	3,384	18,140	5,511	31,986
61010/DOA-Info Srvc	57,577	-	-	7,638	38,425	9,852	111,491
61010/DOA-Mail Dist B	-	-	-	-	-	-	-
61010/DOA-Payroll ISF	492	-	-	240	1,143	857	2,733
61010/DOA-Personnel	2,099	-	-	125	596	447	3,267
61010/DOA-Prcc and Print	-	-	-	-	-	-	-
61010/DOA-Risk Mgmt	1,541	-	-	750	3,579	1,113	6,983
61010/DOA-Tax Appeal	471	-	-	229	1,093	312	2,106
61010/DOA-Warrant Writing ISF	1,856	-	-	181	861	646	3,343
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	2,184	-	-	875	4,175	3,132	10,366
61010/DOA-SABHRS HR	4,437	-	-	750	3,579	2,884	11,450
61030/Montana State Fund	28,285	4,670	(1,578)	20,317	30,794	17,530	98,018
61040/Public Employees Retirement Br	4,281	-	97,709	(1,729)	5,015	2,609	107,886
61050/Teachers Retirement Board	1,798	-	48,332	(2,938)	2,205	-	49,397
61070/Long Range Building	-	81,045	583	(3,813)	-	-	81,815
61080/Public Defender	25,039	3,283	7,830	8,378	33,810	5,333	83,672
62010/MT Dept of Agriculture	33,943	39,834	3,480	32,915	12,953	1,404	124,430
64010/Dept of Corrections	189,318	68,091	17,508	46,899	138,352	17,885	477,852
65010/Department of Commerce	18,259	46,032	18,369	9,108	21,319	-	113,088
65020/Board of Investments	-	-	1,146	(3,813)	-	-	(2,667)
66020/Labor and Industry	73,035	73,292	90,272	101,165	80,047	8,695	428,507
67010/Dept of Military Affairs	18,917	58,110	4,006	(5,453)	19,890	1,151	98,021
69010/Public Health and Human Services	478,708	186,275	343,688	321,410	367,528	40,255	1,675,823
99998/All Others	-	-	-	-	-	-	-
Grand Total	\$ 2,437,665	\$ 1,351,123	\$ 986,037	\$ 1,502,378	\$ 1,464,050	\$ 185,311	\$ 7,918,689

