

**COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS**

STATE OF WASHINGTON
OLYMPIA, WA 98504

DATE: September 10, 2024
FILING REF.: The preceding
agreement was dated:
August 28, 2024 G16431

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 your fiscal year ended June 30, 2022 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 State/local departments and agencies.

Office of the Attorney General-Legal Services

Department of Enterprise Services:

- Executive Management
- Consolidated Mail Services
- Facilities Management
- State Motor Pool
- Brokering Services
- Real Estate Services
- Personnel Services
- Print Services
- Enterprise Systems
- Risk Management
- Small Agency Services
- Technology Leasing
- IT Services
- Engineering & Architectural Services
- Surplus Property
- Enterprise Technology Solution
- Energy and Resource Conservation

Office of Administrative Hearings:

- Administrative Hearings Services

Office of Financial Management:

- Higher Education Personnel Services
- Labor Relations Services
- Personnel Services
- Central Services
- Budget
- Statewide Accounting
- Forecasting and Policy

Office of the State Auditor-Auditing Services

Consolidated Technology Services – Data

Processing

Employee Benefits:

- Department of Employment Security-
Unemployment Compensation
- Department of Labor & Industries-Worker's
Compensation
- Department of Retirement Systems-Employee
Retirement
- State Health Care Authority-Health Insurance
Fund

Office of the Secretary of State:

- Archives & Records Management
- Imaging Services

STATE/LOCALITY: STATE OF WASHINGTON

AGREEMENT DATE: September 10, 2024

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 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 that Circular, 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 WASHINGTON

(STATE/LOCALITY)

(SIGNATURE)

(NAME)

(TITLE)

(DATE)

BY THE COGNIZANT AGENCY

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

September 10, 2024

(DATE)

HHS Representative: Cora Coleman

Telephone: (415) 437-7820

STATE OF WASHINGTON
SUMMARY OF FIXED COSTS
FOR FISCAL YEAR 2022

CAP Code	Department / Budget Account	BUILDING DEPRECIATION	1050 OFM ADMINISTRATION	OFM MANAGEMENT & PRODUCTIVITY	900 STATE TREASURER	850 SEC ADMINISTRATION	1790 DES DEPT OF ENTERPRISE SVCS	Total
7	1110 DOP ADMINISTRATION	-	-	-	-	-	-	-
8	1500 DGA ADMINISTRATION	-	-	-	-	-	-	-
9	050 FRD FEDERAL REVENUE DISTRIBUTION	-	-	-	-	-	-	-
10	100 BRI	-	-	-	71	-	-	71
11	110 REP HOUSE OF REPRESENTATIVES	441,295	-	4,789	4,593	-	-	450,677
12	120 SEN SENATE	1,063,363	-	3,595	3,809	-	-	1,070,767
13	130 JTC JOINT TRANSPORT COMMITTEE	-	-	51	124	-	-	175
14	140 JLARC JOINT LEG AUDIT & RVW CMTE	19,899	-	348	277	-	-	20,525
15	200 LEAP LEG EVAL & ACCOUNT PROG CMTE	9,501	-	158	115	-	-	9,774
16	350 OSA OFFICE OF STATE ACTUARY	-	-	199	224	-	-	422
17	370 OLSS LEGISLATIVE SUPPT SVCS	70,883	-	460	725	-	-	72,069
18	380 JLS JOINT LEGISLATIVE SYS CMTE	11,931	-	858	1,021	-	-	13,810
19	400 SLC STATUTE LAW CMTE	13,002	-	529	567	-	-	14,099
20	450 SUP SUPREME COURT	(960,951)	-	821	836	-	-	(959,294)
21	460 LAW STATE LAW LIBRARY	(454,852)	-	90	191	-	-	(454,571)
22	480 COA COURT OF APPEALS	-	-	1,829	1,705	-	-	3,534
23	500 CJC COMM ON JUDICIAL CONDUCT	10,247	-	95	153	-	-	10,494
24	550 AOC ADMIN OFFICE OF COURTS	(125,399)	-	5,711	6,096	-	-	(113,592)
25	560 OPD PUBLIC DEFENSE	-	-	281	3,592	-	-	3,873
26	570 OCLA CIVIL LEGAL AID	-	-	57	541	-	-	598
27	750 GOV GOVERNOR	54,478	-	1,057	1,361	-	-	56,896
28	760 SAG	-	-	-	(1)	-	-	(1)
29	800 LTG LIEUTENANT GOVERNOR	54,982	-	121	143	-	-	55,245
30	820 PDC PUBLIC DISCLOSURE COMM	-	-	569	669	-	-	1,238
31	850 SEC OF STATE - ARCHIVES	-	-	-	-	259,144	-	259,144
32	850 SEC OF STATE - IMAGING	-	-	-	-	28,749	-	28,749
33	850 SEC OF STATE - OTHER	-	-	-	-	2,360,852	-	2,360,852
34	860 INA INDIAN AFFAIRS	2,587	-	28	48	-	-	2,664
35	870 APA ASIAN PACIFIC AMER AFFAIRS	1,732	-	25	55	-	-	1,812
36	900 OST TREASURER OTHER	-	-	-	2,087,029	-	-	2,087,029
37	910 RDC	-	-	-	-	-	-	-
38	950 SAO STATE AUDITOR	10,726	-	5,552	5,216	-	-	21,494
39	990 COS CMTE ON SALARIES ELECTED OFFICIALS	1,434	-	15	57	-	-	1,506
40	1000 ATG ATTORNEY GENERAL	684,853	-	19,997	18,696	-	-	723,545
41	1010 CFC	13,659	-	151	161	-	-	13,971
42	1020 DFI FINANCIAL INSTITUTIONS	-	-	2,727	2,398	-	-	5,125
43	1030 COM COMMERCE	-	-	5,315	9,982	-	-	15,297
44	1040 ERFC ECON & REV FORECAST CNCL	-	-	65	63	-	-	129
45	OFM BUDGET	-	-	-	-	-	-	-
46	OFM SW ACCOUNTING & FISCAL SERVICES	-	-	-	-	-	-	-
47	OFM STATE POLICY	-	-	45,368	-	-	-	45,368
48	OFM FORECASTING	-	-	-	-	-	-	-
49	OFM DP FUND 419	-	-	-	-	-	-	-
50	OFM SACS	-	-	-	-	-	-	-
51	OFM LABOR FUND 436	-	(35,890)	(154,501)	-	-	-	(190,391)
52	OFM RISK MGMT	-	-	-	-	-	-	-
53	OFM SPECIAL PROJECTS	-	(16,844)	128,743	-	-	-	111,899
54	OFM CAPITAL FUND 057	-	(60,242)	(130,694)	-	-	-	(190,936)
55	OFM MOTOR VEHICLE	-	(23,158)	54,670	-	-	-	31,512
56	OFM MULTI-MODAL TRANSPORT	-	-	-	-	-	-	-
57	OFM OCIO FUND 001	-	-	-	-	-	-	-
58	OFM OCIO FUND 419	-	-	-	-	-	-	-
59	OFM HIGHER EDUCATION 455	-	-	(748,500)	-	-	-	(748,500)

STATE OF WASHINGTON
SUMMARY OF FIXED COSTS
FOR FISCAL YEAR 2022

CAP Code	Department / Budget Account	BUILDING DEPRECIATION	1050 OFM ADMINISTRATION	OFM MANAGEMENT & PRODUCTIVITY	900 STATE TREASURER	850 SEC ADMINISTRATION	1790 DES DEPT OF ENTERPRISE SVCS	Total
60	OFM CENTRAL SERVICES 468	-	(320,181)	1,094,235	-	-	-	774,054
61	1050 OFM OTHER	-	1,554,448	3,077,480	-	-	-	4,631,928
62	1060 EDA ECON DEVELOP AUTHORITY	-	-	-	38	-	-	38
63	1070 HCA HEALTH CARE AUTHORITY	-	-	20,305	109,510	-	-	129,815
64	1100 OAH ADMINISTRATIVE HEARINGS	-	-	2,433	2,323	-	-	4,756
65	OFM PERSONNEL FUND 415	-	(109,086)	725,531	-	-	-	616,445
66	DOP FUND 419	-	-	-	-	-	-	-
67	1160 LOT STATE LOTTERY CMSN	-	-	1,521	1,359	-	-	2,881
68	1170 GMB GAMBLING CMSN	-	-	1,465	1,671	-	-	3,136
69	1180 CHA CMSN HISPANIC AFFAIRS	1,732	-	46	106	-	-	1,884
70	1190 CAA CMSN AFRICAN-AMERICAN AFFAIRS	1,732	-	27	58	-	-	1,816
71	1200 HUM HUMAN RIGHTS CMSN	-	-	297	390	-	-	687
72	1240 DRS RETIREMENT SYSTEMS	-	-	3,510	1,050,819	-	-	1,054,329
73	1260 SIB INVESTMENT BOARD	-	-	1,563	1,452	-	-	3,015
74	1300 PRT	-	-	-	-	-	-	-
75	1350 INNOVATE WASHINGTON	-	-	-	-	-	-	-
76	1400 DOR DEPT OF REVENUE	-	-	16,050	106,061	-	-	122,111
77	1420 BTA BOARD OF TAX APPEALS	10,719	-	270	306	-	-	11,295
78	1440 MRC	-	-	-	-	-	-	-
79	1470 OMWBE MINORITY & WOMENS BUSINESS	10,379	-	333	596	-	-	11,308
80	1480 HFC HOUSING FINANCE CMSN	-	-	1	775	-	-	776
81	1550 DIS	-	-	-	-	-	-	-
82	1600 INS INSURANCE COMMISSIONER	11,691	-	3,304	3,475	-	-	18,470
83	1630 CTS CONSOLIDATED TECH SVCS	1,079	-	1,699	1,864	-	-	4,642
84	1650 ACB BOARD OF ACCOUNTANCY	-	-	145	289	-	-	434
85	1660	-	-	60	149	-	-	209
86	1670 FIC	-	-	-	8	-	-	8
87	1790 DES EXECUTIVE MGMT 422	-	-	-	-	-	7,517	7,517
88	1790 DES FACILITIES MGMT 422	-	-	-	-	-	36,435	36,435
89	1790 DES PRINTING SVCS 422	-	-	-	-	-	5,314	5,314
90	1790 DES MOTOR POOL 422	-	-	-	-	-	6,803	6,803
91	1790 DES CONSOLIDATED MAIL 422	-	-	-	-	-	12,368	12,368
92	1790 DES REAL ESTATE SVCS 422	-	-	-	-	-	8,804	8,804
93	1790 DES BROKERING 422	-	-	-	-	-	-	-
94	1790 DES PERSONNEL SVCS 422	-	-	-	-	-	2,414	2,414
95	1790 DES RISK MGMT 546	-	-	-	-	-	5,690	5,690
96	1790 DES ENTERPRISE SYSTEMS 419	-	-	-	-	-	-	-
97	1790 DES IT SERVICES 419	-	-	-	-	-	-	-
98	1790 DES OTHER SERVICES 422	-	-	-	-	-	18,780	18,780
99	1790 DES MISC SERVICES 419	-	-	-	-	-	-	-
100	1790 DES SMALL AGENCY SVCS 422	-	-	-	-	-	(2,064)	(2,064)
101	1790 DES TECHNOLOGY LEASING 422	-	-	-	-	-	1,550	1,550
102	1790 DES ENTERPRISE TECH SOLUTIONS 422	-	-	-	-	-	16,975	16,975
103	1790 DES ALL OTHERS	-	-	-	-	-	45,098	45,098
104	1850 HRC HORSE RACING COMMISSION	-	-	60	422	-	-	483
105	1900 IND BD OF INDUST INSURANCE APLS	-	-	1,932	2,111	-	-	4,043
106	1950 LCB LIQUOR CONTROL BOARD	-	-	4,655	6,483	-	-	11,138
107	2050 BPC BOARD OF PILOTAGE COMM	-	-	43	214	-	-	257
108	2150 UTC UTILITIES & TRANSPORT COMM	-	-	2,114	1,770	-	-	3,884
109	2200 BVFFRO VD OF VOLUNTEER FIREFIGHTERS	-	-	40	29,889	-	-	29,930
110	2250 WSP STATE PATROL	612,110	-	31,328	27,451	-	-	670,890
111	2270 CJT CRIMINAL JUSTICE TRAIN CMSN	-	-	835	1,655	-	-	2,490
112	2280 STS TRAFFIC SAFETY CMSN	-	-	324	589	-	-	914

STATE OF WASHINGTON
SUMMARY OF FIXED COSTS
FOR FISCAL YEAR 2022

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113	2350 L&I LABOR & INDUSTRIES	-	-	41,749	515,218	-	-	556,968
114	2400 DOL LICENSING	982,047	-	17,780	32,779	-	-	1,032,607
115	2450 MIL MILITARY	-	-	4,496	6,860	-	-	11,356
116	2500 SRB	-	-	-	-	-	-	-
117	2750 PERC PUBLIC EMP RELTNS CMSN	-	-	437	421	-	-	858
118	2750 PERC HIGHER ED FUND 455	-	-	759,949	-	-	-	759,949
119	3000 DSHS SOCIAL & HEALTH SVCS	336,016	-	175,644	31,838	-	-	543,499
120	3020 HCQA	-	-	-	-	-	-	-
121	3030 DOH HEALTH	-	-	26,669	30,044	-	-	56,713
122	3040 TOBACCO SETTLEMENT AUTHORITY	-	-	-	1	-	-	1
123	3050 DVA VETERANS AFFAIRS	-	-	12,258	14,638	-	-	26,897
124	3070 DEPT OF CHILDREN, YOUTH, & FAMILIES	246,243	-	55,714	268,944	-	-	570,901
125	3100 DOC CORRECTIONS	-	-	125,024	110,078	-	-	235,102
126	3150 DSB SERVICES FOR THE BLIND	52,144	-	988	1,562	-	-	54,694
127	3250 SGC	-	-	-	-	-	-	-
128	3400 SAC STUDENT ACHIEVEMENT COUNCIL	-	-	1,480	860	-	-	2,340
129	3410 LEOFF RETIREMENT BD	-	-	95	169	-	-	263
130	3460 WA HIGHER EDUCATION FAC AUTH	-	-	-	11	-	-	11
131	3500 SPI SUPT OF PUBLIC INSTRUCTION	174,227	-	6,236	9,816	-	-	190,278
132	3510 SFB SCHOOL FOR BLIND	-	-	1,480	1,755	-	-	3,234
133	3520 SBCTC (Combined w/ 6990)	-	-	-	-	-	-	-
134	3530 CDHL CHILD DEAFNESS	-	-	1,947	2,569	-	-	4,516
135	3540 WFTECB WORKFORCE TRAIN & EDUC	-	-	363	526	-	-	889
136	3550 DAHP ARCH & HIST PRESERVATION	20,107	-	269	331	-	-	20,707
137	3560 LSDFA	-	-	-	(64)	-	-	(64)
138	3570 DEL EARLY LEARNING	-	-	(4,364)	(12,382)	-	-	(16,745)
139	3590 WCSC WA CHARTER SCHOOL COMMISSION	-	-	-	(15)	-	-	(15)
140	3600 UW UNIV OF WASHINGTON	-	-	414,546	-	-	-	414,546
141	3650 WSU WASHINGTON STATE UNIV	-	-	102,415	-	-	-	102,415
142	3700 EWU EASTERN WA UNIV	-	-	21,007	-	-	-	21,007
143	3750 CWU CENTRAL WA UNIV	-	-	30,762	-	-	-	30,762
144	3760 TESC EVERGREEN STATE COLLEGE	-	-	8,541	-	-	-	8,541
145	3770 SIRTI	-	-	-	-	-	-	-
146	3800 WWU WESTERN WA UNIV	-	-	32,301	-	-	-	32,301
147	3870 ART STATE ARTS COMMISSION	-	-	274	694	-	-	968
148	3900 WHS STATE HISTORICAL SOCIETY	-	-	490	924	-	-	1,414
149	3950 EWH EAST WA STATE HIST SOCIETY	-	-	341	874	-	-	1,215
150	4050 DOT TRANSPORTATION	1,263,738	-	91,240	92,125	-	-	1,447,103
151	4060 CRAB COUNTY ROAD ADMIN BD	-	-	219	371	-	-	590
152	4070 TIB TRANSPORT IMPROV BD	-	-	140	481	-	-	622
153	4080 MAR	-	-	-	-	-	-	-
154	4100 TRC	-	-	79	180	-	-	259
155	4110 FMSIB FREIGHT MOBILITY STRATEGIC INV	-	-	24	73	-	-	97
156	4600 CRG COLUMBIA RIVER GORGE CMSN	-	-	113	273	-	-	386
157	4610 ECV ECOLOGY	-	-	21,716	24,682	-	-	46,397
158	4620 PLI POLLUTION LIABILITY INS	-	-	278	466	-	-	744
159	4650 PARKS & REC COMMISSION	-	-	9,421	10,885	-	-	20,306
160	4670 RCFB REC & CONSERV FUND BD	82,522	-	940	2,126	-	-	85,588
161	4680 EHO ENVIRON HEARINGS OFC	-	-	201	268	-	-	469
162	4710 SCC STATE CONSERV COMM	-	-	308	1,116	-	-	1,423
163	4760 GMHB REC & CONSERV FUND BD	-	-	-	-	-	-	-
164	4770 DFW DEPT OF FISH & FILD LIFE	902,626	-	24,669	25,456	-	-	952,752
165	4780 PSP PUGET SOUND PARTNERSHIP	(2,574)	-	702	891	-	-	(981)

STATE OF WASHINGTON
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FOR FISCAL YEAR 2022

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166	4900 DNR DEPT OF NAT RESOURCES	1,006,749	-	23,701	23,924	-	-	1,054,374
167	4950 AGR DEPT OF AGRICULTURE	289,186	-	10,611	11,491	-	-	311,288
168	5400 ESD EMPLOYMENT SECURITY DEPT	9,151	-	27,632	332,131	-	-	368,913
169	5990 WHCFA WA HEALTH CARE FAC AUTH	-	-	-	58	-	-	58
170	6990 CTCS	-	-	247,075	-	-	-	247,075
171	7070 SUNDRY CLAIMS	-	-	-	(2)	-	-	(2)
172	OTHER	1,265,176	-	-	-	-	-	1,265,176
Total		8,200,170	989,047	6,540,145	5,047,800	2,648,745	165,685	23,591,592