

STATE AND LOCAL GOVERNMENTS

STATE OF WASHINGTON  
OLYMPIA, WA 98504

DATE: January 24, 2008  
FILING REF.: The preceding agreement was dated:

May 29, 2007 G12048

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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, 2008 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.

- Legal Services
- GA Management
- Facilities Services (CAP Fac Maint, Utilities)
- Archives and Records Management
- Personnel Services
- Auditing Services
- Data Processing
- Data Processing Financial Information System
- Central Payroll Accounting & Reporting
- Higher Education
- Office of Minority & Womens Business Enterprises
- Administrative Hearings
- Printing Plant
- Motor Pool Administration
- Consolidated Mail
- State Employees Insurance
- Workers Compensation
- Risk Management
- PERS
- Labor Relations Service (new as of July 1, 2003)
- Engineering & Architectural Services (Pass Thru, Fes-plant OPS, Fac Eng, Fes Energy Support)
- Div of State Services (Bld Mgmt, State Surplus, Federal Surplus, Real Estate, Commute Trip Red)
- State Procurement (Material Mgmt, Central Stores, Marketing, Purchasing Contract Mgmt)
- Capital Planning & Management (Bldg Accts-On Campus, Bldg Accts-Off Campus, Bldg Accts-Non Thurston, Parking, Bldg Accts-Seat of Gov't)
- Unemployment Compensation

STATE/LOCALITY: STATE OF WASHINGTON

AGREEMENT DATE: January 24, 2008

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 Circular A-87. (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 OMB Circular A-87, 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 Circular A-87, 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)

Sadie Rodriguez-Hawkins

(SIGNATURE)

Sadie Rodriguez-Hawkins

(NAME)

Senior Asst. Director, OFM Accounting Division

(TITLE)

February 12, 2008

(DATE)

BY THE COGNIZANT AGENCY

ON BEHALF OF THE FEDERAL GOVERNMENT

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Wallace Chan

(SIGNATURE)

Wallace Chan

(NAME)

Director, Division of Cost Allocation

(TITLE)

January 24, 2008

(DATE)

HHS Representative Cora D. Coleman

Telephone (415) 437-7820

STATE OF WASHINGTON  
 COST ALLOCATION PLAN  
 FIXED COSTS FOR FISCAL YEAR 2008

Description	BLDG USE	BLDG USE ALT	OFM ADMIN	OFM ONGOING	SEC OF STATE	ST TREAS ADMIN	TREASURER AGENCY	OFM SW ACCTG	OFM INFORMATION
L & I	1,257,694	(2,366)		116,141			1,327,074	12,311	114,385
CTED	40,195	(2,215)		14,145			10,084	1,500	13,969
HEALTH		(263)		60,384			37,813	6,398	59,266
DSHS	318,632	(15,894)		768,245			2,180,575	81,447	757,263
VETERANS		(186)		27,297			11,538	2,892	26,835
PUBLIC INSTR	264,927	(21,920)		16,520			19,528	1,751	16,223
SERVICES BLIND		(31)		2,758			4,903	292	2,731
WORK FORCE TNG		(6)		1,235			1,299	131	1,213
HEC BOARD		(27)		3,728			43,601	396	3,670
HUMAN RIGHTS		(26)		1,510			890	161	1,504
ARTS COMM		(9)		685			1,314	73	675
ECOLOGY		(530)		104,817			26,762	11,073	98,713
PARKS & REC		1,103		30,885			26,890	3,273	30,472
FISH & WILDLIFE	499,395	24,476		73,237			61,142	7,766	72,303
NATURAL RES	636,520	22,533		65,071			34,221	6,902	64,498
AGRICULTURE	191,321	8,105		31,165			20,913	3,302	30,569
EMPLY SEC		19,432		67,292			148,706	7,149	67,914
UNIV OF WASH		(6,399)		895,259				94,911	882,392
WASH STATE UNIV		(1,882)		257,835				27,332	253,926
EAST WASH UNIV		(394)		56,767				6,016	55,745
CENT WASH UNIV		(302)		52,815				5,599	52,098
EVERGREEN STATE		(225)		29,084				3,082	28,629
WEST WASH UNIV		(10)		75,793				8,031	74,335
STATE PATROL	96,283	(2,066)		101,353			32,933	10,745	99,895
TRAFFIC SAFETY		(9)		849			2,267	90	835
COMM & TECH		(4,744)		651,372				69,053	641,831
MILITARY DEPT		(94)		12,574			(52,561)	1,332	12,352
WA ST HEALTH		75		10,373			16,133	1,099	10,253
STATE INV BD		(24)		2,415			973	257	2,382
TRANSPORTATION		33,913		308,591			130,534	32,709	303,591
OTHER	1,394,463	(160,320)	101,968	575,373	3,822,337	(124,937)	535,959	61,045	571,994
<b>SUMMARY TOTALS</b>	<b>4,699,430</b>	<b>(110,305)</b>	<b>101,968</b>	<b>4,415,568</b>	<b>3,822,337</b>	<b>(124,937)</b>	<b>4,623,491</b>	<b>468,118</b>	<b>4,352,461</b>

STATE OF WASHINGTON  
 COST ALLOCATION PLAN  
 FIXED COSTS FOR FISCAL YEAR 2008

EXHIBIT A  
 PAGE 2 OF 2

Description	OFM STATEWIDE	OFM FORECAST	OFM MANAGEMENT	OFM BUDGET	TOTAL FIXED COSTS
L & I	140,462	44,880	(17,880)	20,163	3,012,864
CTED	17,330	5,490	(2,477)	(3,546)	94,475
HEALTH	71,754	23,196	(7,595)	10,488	261,441
DSHS	932,956	297,276	(123,379)	133,363	5,330,484
VETERANS	32,694	10,513	(3,773)	4,741	112,551
PUBLIC INSTR	19,687	6,354	(2,154)	2,868	323,784
SERVICES BLIND	3,435	1,077	(558)	477	15,084
WORK FORCE TNG	1,472	475	(160)	215	5,874
HEC BOARD	4,498	1,440	(563)	648	57,391
HUMAN RIGHTS	1,922	595	(363)	263	6,456
ARTS COMM	842	266	(125)	119	3,840
ECOLOGY	98,964	37,537	20,964	18,293	416,593
PARKS & REC	37,678	11,968	(5,189)	5,360	142,440
FISH & WILDLIFE	89,625	28,413	(12,675)	12,712	856,394
NATURAL RES	81,234	25,415	(13,401)	11,289	934,282
AGRICULTURE	36,903	11,959	(3,742)	5,415	335,910
EMPLY SEC	91,457	27,077	(23,799)	11,647	416,875
UNIV OF WASH	1,086,789	346,380	(143,225)	155,414	3,311,521
WASH STATE UNIV	311,741	99,624	(39,576)	44,763	953,763
EAST WASH UNIV	67,638	21,828	(7,377)	9,859	210,082
CENT WASH UNIV	64,380	20,463	(8,803)	9,168	195,418
EVERGREEN STATE	35,089	11,231	(4,363)	5,050	107,577
WEST WASH UNIV	89,739	29,083	(9,098)	13,164	281,037
STATE PATROL	123,032	39,214	(16,212)	17,593	502,770
TRAFFIC SAFETY	1,022	328	(124)	147	5,405
COMM & TECH	789,614	251,901	(102,726)	113,078	2,409,379
MILITARY DEPT	15,019	4,839	(1,686)	2,184	(6,041)
WA ST HEALTH	12,774	4,034	(1,905)	1,799	54,635
STATE INV BD	2,931	935	(385)	419	9,903
TRANSPORTATION	371,131	119,025	(44,722)	53,581	1,308,353
OTHER	728,567	225,824	(132,224)	99,780	7,699,829
SUMMARY TOTALS	5,362,379	1,708,640	(709,295)	760,514	29,370,369