

COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

STATE OF WASHINGTON
OLYMPIA, WA 98504

DATE: August 15, 2013
FILING REF.: The preceding
agreement was dated:
March 20, 2012 G12048

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, 2014 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
- State Procurement Services
- Real Estate Services
- Human Resource Management System
- Printing Plant
- Risk Management
- Small Agency Financial Services
- Small Agency Human Resource Services
- Recruitment, Training, and Employee Assistance
- Engineering & Architectural Services
- Surplus Property
- Financial Information Systems
- Data Processing

Office of Administrative Hearings
Administrative Hearings Services

Office of Financial Management:
Higher Education Personnel Services
Labor Relations Services
Data Processing
Personnel Services

Office of Minority & Women's Business Enterprises

Office of the Secretary of State:
Archives & Records Management
Imaging Services

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

STATE/LOCALITY: STATE OF WASHINGTON

AGREEMENT DATE: August 15, 2013

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)

(SIGNATURE)

(NAME)

(TITLE)

(DATE)

BY THE COGNIZANT AGENCY

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

(SIGNATURE)

(NAME)

(TITLE)

(DATE)

(DATE)

HHS Representative: Kitty Unti

Telephone: (415) 437-7820

STATE OF WASHINGTON
STATEWIDE COST ALLOCATION PLAN

SUMMARY OF FIXED COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Department	BUILDING DEPREC	1050 OFM ADMIN	OFM INFO SERVICES	OFM BUDGET	OFM SUPPORT SERVICES	OFM SW ACCTG & FISCAL SERVICES	OFM STATE POLICY	OFM FORECASTING	OFM MANAGMT & PRODUCT	900 STATE TREAS	850 SEC ADMIN	FY 2014 Fixed Costs
1110 DOP ADMINISTRATION	\$ 37,720			\$ 1,350	\$ 33	\$ 524	\$ 581	\$ 515	\$ 370	\$ 606		\$ 41,699
1500 DGA ADMINISTRATION				4,540	5	1,761	1,954	1,733	1,245	2,166		13,405
050 FRD - Federal Revenue for Distribution										(1)		(1)
100 BRI - Bond Retirement					465					92		556
110 REP - House of Representatives	1,074,996			9,323	(8)	2,473	2,925	18	1,400	5,879		1,097,006
120 SEN - Senate	1,206,381			6,388	27	1,657	1,968	(103)	922	4,073		1,221,313
130 JTC - Joint Transportation Committee				67	(233)	16	19	(4)	9	105		(20)
140 JLARC - Joint Leg. Audit & Review				424	111	93	115	(57)	45	286		1,017
200 LEAP - Leg. Eval. And Accountability				315	(71)	95	109	36	59	211		753
350 OSA - State Actuary				297	(93)	75	90	(9)	41	200		602
380 JLS - Joint Leg. Systems	12,078			1,018		253	303	(51)	136	717		14,454
400 SLC - Statute Law Committee	30,540			864		199	243	(89)	100	442		32,299
450 SUP - Supreme Court	362,445			1,653		451	531	42	262	817		366,199
460 LAW - Law Library	171,558			60	10	(13)	(8)	(87)	(19)	74		171,576
480 COA - Court of Appeals				3,502		942	1,111	48	540	1,641		7,784
500 CJC - Commission on Judicial Conduct	4,600			238	(20)	70	82	22	43	294		5,330
550 AOC - Admin. Office of the Courts	47,297			10,993	(1,312)	3,189	3,709	867	1,927	7,771		74,441
560 OPD - Public Defense				328	810	87	103	1	50	2,647		4,026
570 OCLA - Civil Legal Aid				27	27	7	9	1	5	61		137
750 GOV - Governor	314,690			912	26	200	247	(128)	95	594		316,637
760 SAG - Spec. Approp. For Governor				(282)		(131)	(141)	(173)	(99)	5		(821)
800 LTG - Lieutenant Governor	72,128			(458)		(245)	(261)	(380)	(193)	106		70,698
820 PDC - Public Disclosure Comm.				673	4	261	290	257	185	333		2,002
SEC ARCHIVES											180,117	180,117
SEC IMAGING											87,652	87,652
850 SEC OTHER											3,131,647	3,131,647
860 INA - Indian Affairs	1,220			43	(4)	10	12	(5)	5	59		1,340
870 APA - Asian Pacific American Affairs	651			67		22	24	10	13	60		847
900 OST OTHER					59						1,919,424	1,919,483
910 RDC - Redistricting				250	17	97	108	96	69	196		833
950 SAO - State Auditor	20,948			7,455	(5,081)	1,751	2,124	(684)	891	4,243		31,647
990 COS - Comm. On Elected Salaries	651			20		5	6	(2)	3	35		717
1000 ATG - Attorney General	443,599			26,684	(3,623)	6,611	7,929	(1,388)	3,539	14,938		498,289
1010 CFC - Caseload Forecast Council				438		153	172	115	103	234		1,216
1020 DFI - Financial Institutions				5,140	201	1,443	1,688	257	853	3,503		13,084
1030 COM - Commerce	(710)			5,547	(10,429)	1,042	1,333	(1,313)	401	6,870		2,741
1040 ERFC - Economic & Revenue				143		40	47	8	24	58		319
OFM DP FUND		(117,523)	(376,457)	1,066		(66,444)	459	407	326,174			(232,319)
OFM SACS		(13,374)	(12,271)	162	(35,079)	63	70	62	41,329			(19,038)
OFM LABOR		143,520	(11,899)	599		232	258	229	651,661			784,600
OFM RISK MGMT		(73,968)	(12,341)	(605)		(302)	(324)	(438)	53,951			(34,026)
OFM SPEC PROJ		34,602	(106,223)	40		(17)	(14)	(86)	146,666			74,967
OFM CAPITAL		54,372	(58)	192		58	67	20	72,500			127,151
OFM MOTOR VEHICLE		25,020		118		46	51	45	67,949			93,229
OFM OCIO FUND 001		8,578		41		16	17	15	23,297			31,964
OFM OCIO FUND 419		110,087		521		202	224	199	298,974			410,207
1050 OFM OTHER		12,867		34,852		24	183,339	470,949	34,945			736,976
1060 EDA - Economic Development				3		1	1	1	1	38		46
1070 HCA - Health Care Authority				54,975	14,559	20,534	22,910	18,526	14,273	173,807		319,584

STATE OF WASHINGTON
STATEWIDE COST ALLOCATION PLAN

SUMMARY OF FIXED COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Department	BUILDING DEPREC	1050 OFM ADMIN	OFM INFO SERVICES	OFM BUDGET	OFM SUPPORT SERVICES	OFM SW ACCTG & FISCAL SERVICES	OFM STATE POLICY	OFM FORECASTING	OFM MANAGMT & PRODUCT	900 STATE TREAS	850 SEC ADMIN	FY 2014 Fixed Costs
1100 OAH - Administrative Hearings				4,925	(66)	1,436	1,669	413	871	2,765		12,013
DOP FLUND 415		195,869		927		360	399	354	531,940			729,849
1160 LOT - Lottery Commission				3,413	(7,430)	908	1,075	18	516	1,616		116
1170 GMB - Gambling Commission				3,713	(192)	979	1,159	(11)	552	2,431		8,630
1180 CHA - Hispanic Affairs	651			54		15	17	2	9	164		912
1190 CAA - African-American Affairs	651			41		9	11	(4)	5	36		750
1200 HUM - Human Rights Comm.				535	(1)	112	140	(90)	51	351		1,097
1240 DRS - Retirement				5,570	(4,006)	1,457	1,727	(52)	816	789,542		795,053
1260 SIB - Investment Board				2,353	252	685	795	193	415	1,607		6,300
1300 PRT - Public Printer	(133,218)			(3,014)		(1,511)	(1,623)	(2,208)	(1,172)	(623)		(143,368)
1350 Innovate Washington				176	69	68	76	67	48	108		613
1400 DOR - Revenue				29,772	(1,328)	8,128	9,562	779	4,707	93,471		145,091
1420 BTA - Board of Tax Appeals				185	1	34	44	(45)	13	225		458
1440 MRC										(6)		(6)
1470 OMWBE - Minority & Women				283	(66)	57	71	(56)	24	244		558
1480 HFC - Housing Finance										698		698
1550 DIS - Information Services	(122,878)			(11,704)	(3,475)	(5,938)	(6,367)	(8,790)	(4,621)	(3,405)		(167,177)
1600 INS - Insurance Commissioner	22,833			5,977	753	1,680	1,965	305	994	4,289		38,797
1630 CTS - Consolidated Technology Services	150,353			7,019	779	2,723	3,022	2,680	1,925	2,971		171,473
1650 ACB - Board of Accountancy				219	(182)	54	65	(13)	28	286		457
1670 FIC - Forensic Investigation Council										(4)		(4)
1790 DES - Department of Enterprise Services	468,837			25,365	257	9,841	10,920	9,683	6,956	10,919		542,779
1850 HRC - Horse Racing				256	(56)	48	62	(60)	19	552		822
1900 IND - Industrial Insurance Appeals				3,822	(12)	1,026	1,210	44	586	2,998		9,674
1950 LCB - Liquor Control Board				35,770	(707)	10,280	11,977	2,524	6,175	28,292		94,311
2050 BPC - Board of Pilotage				48	(73)	11	13	(5)	6	110		110
2150 UTC - Utilities & Transportation				3,770	(4)	1,053	1,233	171	620	2,402		9,245
2200 BVFFRO - Volunteer Firefighters				88	(52)	22	26	(5)	12	27,629		27,719
2250 WSP - State Patrol	76,535			60,377	(2,609)	16,316	19,231	1,059	9,377	33,523		213,808
2270 CJT - Criminal Justice Training				934	(487)	248	293	3	141	1,738		2,869
2280 STS - Traffic Safety Comm.				418	(1,782)	104	125	(20)	56	1,193		92
2350 L&I - Labor & Industries	1,256,374			72,691	3,046	20,155	23,638	2,856	11,806	819,840		2,210,407
2400 DOL - Licensing	155,150			29,713	(479)	7,497	8,958	(1,124)	4,078	44,191		247,984
2450 MIL - Military				6,912	(942)	1,658	2,002	(528)	861	5,610		15,572
2500 SRB - Indeterminate Sentence				(617)	(41)	(286)	(310)	(379)	(216)	(340)		(2,189)
2750 PERC - Public Employ Relations				508	(22)	84	111	(156)	25	567		1,117
3000 DSHS - Social & Health Services	502,266			337,660	(24,029)	76,981	93,985	(38,203)	38,034	1,009,334		1,996,027
3020 HCQA - Home Care Quality Authority				(200)	(2,433)	(93)	(100)	(123)	(70)	(246)		(3,265)
3030 DOH - Health				41,697	(74,147)	11,753	13,743	2,230	6,966	33,582		35,823
3040 TOB - Tobacco Settlement										9		9
3050 DVA - Veterans' Affairs				19,631	108	5,623	6,556	1,331	3,370	11,006		47,625
3100 DOC - Corrections				201,743	(123)	52,304	62,153	(3,312)	29,097	97,087		438,948
3150 DSB - Services for the Blind	31,190			1,903	(14)	505	597	7	286	4,036		38,510
3250 SGC - Sentencing Guidelines				(345)		(160)	(173)	(212)	(121)	(279)		(1,290)
3410 LEOFF - Law Enforcement Officers				96	6	19	24	(21)	8	172		303
3430 HECB - Higher Educ. Coord. Bd.				2,260	831	568	680	(91)	308	9,882		14,437
3460 WHEFA - Higher Educ. Fac. Auth.										4		4
3500 SPI - Super. Of Public Instruct.	276,948			9,130	(8,004)	2,364	2,811	(157)	1,314	9,401		293,807
3510 SFB - School for the Blind				2,233	(3)	600	709	30	344	1,637		5,550
3520 SBCTC - Comm. & Tech. Colleges				(76,513)	(6,857)	(77,478)	(78,388)	(177,029)	(69,255)			(485,520)

STATE OF WASHINGTON
STATEWIDE COST ALLOCATION PLAN

SUMMARY OF FIXED COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2014

Department	BUILDING DEPREC	1050 OFM ADMIN	OFM INFO SERVICES	OFM BUDGET	OFM SUPPORT SERVICES	OFM SW ACCTG & FISCAL SERVICES	OFM STATE POLICY	OFM FORECASTING	OFM MANAGMT & PRODUCT	900 STATE TREAS	850 SEC ADMIN	FY 2014 Fixed Costs
3530 CDHL - Child Deafness & Hearing				2,450		624	743	(77)	342	1,806		5,889
3540 WFTECB - Work Force Training				883	1,244	259	300	78	157	789		3,711
3550 DAHP - Archaeology & Historic				559	(238)	161	188	42	97	356		1,166
3560 LSDFA - Life Sciences					(373)					251		(121)
3570 DEL - Early Learning				6,987	5,161	2,115	2,441	823	1,314	4,222		23,064
3600 UW - Univ. of Washington				798,097	(5,737)	244,408	281,535	102,875	152,978			1,574,157
3650 WSU - Washington State Univ.				247,702	(698)	77,715	89,148	37,682	49,358			500,907
3700 EWU - Eastern Washington Univ.				53,199	(158)	16,447	18,914	7,337	10,354			106,092
3750 CWU - Central Washington Univ.				69,389	(46)	23,160	26,294	14,853	15,230			148,880
3760 TESC - Evergreen State College				27,197	(483)	8,483	9,740	3,981	5,368			54,286
3770 SIRT - Spokane Intercol Research				(464)		(220)	(238)	(303)	(169)			(1,393)
3800 WWU - Western Washington Univ.				75,035	(294)	23,855	27,302	12,380	15,267			153,545
3870 ART - Arts Commission				305	50	75	90	(17)	40	303		845
3900 WHS - Historical Society				749	16	179	216	(59)	92	437		1,631
3950 EWH - Eastern Historical Society				611		149	179	(39)	79	319		1,298
4050 DOT - Transportation	286,405			178,381	(4,869)	46,831	55,511	(1,120)	26,317	101,969		689,425
4060 CRAB - County Road Admin.				425		118	138	16	68	426		1,192
4070 TIB - Transportation Improvement				236	82	55	67	(24)	28	564		1,007
4080 MAR - Marine Employees				(70)		(33)	(35)	(43)	(25)	(85)		(291)
4100 TRC - Transportation Comm.				203	(316)	60	69	18	36	229		298
4110 FMSIB - Freight Mobility				57	(4)	16	18	2	9	35		134
4600 CRG - Columbia River Gorge				88	99	11	16	(40)	0	241		415
4610 ECY - Ecology				40,013	5,376	10,848	12,778	810	6,249	26,527		102,601
4620 PLI - Pollution Liab. Insurance				115		28	34	(8)	15	187		371
4650 PARKS - Parks & Recreation				14,217	(45)	3,351	4,061	(1,270)	1,712	13,988		36,014
4670 RCFB - Recreation & Conservation	46,871			1,048	(883)	239	292	(118)	118	1,506		49,071
4680 EHO - Environmental Hearings				663		232	262	177	157	449		1,941
4710 SCC - Conservation				317	(212)	60	76	(74)	23	569		759
4780 GMHB - Growth Management				(490)	(45)	(227)	(246)	(301)	(171)	(281)		(1,761)
4770 DFW - Fish & Wildlife	512,138			45,915	(816)	12,807	15,004	2,039	7,534	36,468		631,089
4780 PSP - Puget Sound Partnership	(848)			1,126	(178)	323	377	78	194	871		1,942
4900 DNR - Natural Resources	550,385			38,623	(1,959)	10,713	12,564	1,529	6,277	22,357		640,488
4950 AGR - Agriculture	190,231			20,326	(1,542)	5,711	6,682	1,031	3,377	15,833		241,648
5400 ES - Employment Security	(3,892)			51,518	(3,430)	12,401	14,962	(3,804)	6,464	38,434		112,653
5990 WHCFA - Health Care Fac. Auth.										41		41
7070 SUNDRY - Sundry Claims										19		145
OTHER	95,290	715	0	3		1	1	1	1,941			97,954
Total	\$ 8,163,061	\$ 380,766	\$ (519,248)	\$ 2,685,189	\$ (183,293)	\$ 630,799	\$ 1,009,860	\$ 459,988	\$ 2,643,476	\$ 5,473,035	\$ 3,399,417	\$ 24,143,050