

**COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS**

STATE OF WASHINGTON
OLYMPIA, WA 98504

DATE: September 15, 2014
FILING REF.: The preceding
agreement was dated:
August 15, 2013 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, 2015 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	Office of the State Auditor-Auditing Services
Department of Enterprise Services:	Consolidated Technology Services – Data Processing
Executive Management	Employee Benefits:
Consolidated Mail Services	Department of Employment Security-Unemployment Compensation
Facilities Management	Department of Labor & Industries-Worker's Compensation
State Motor Pool	Department of Retirement Systems-Employee Retirement
Real Estate Services	State Health Care Authority-Health Insurance Fund
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 the Secretary of State:	
Archives & Records Management	
Imaging Services	

STATE/LOCALITY: STATE OF WASHINGTON

AGREEMENT DATE: September 15, 2014

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)

September 15, 2014

(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, 2015

Department / Budget Account	BUILDING DEPREC	1050 OFM ADMIN	OFM INFO SERVICES	OFM BUDGET	OFM SUPPORT SERV.	OFM SW ACCTG & FISCAL SERVICES	OFM STATE POLICY	OFM FORECASTING	OFM MANAGMT & PRODUCT	900 STATE TREAS	850 SEC ADMIN	Total
1110 DOP ADMINISTRATION	37,720			(6,850)	(351)	(3,056)	(2,917)	(3,228)	(2,477)	(2,166)		16,677
1500 DGA ADMINISTRATION	(295,101)			(22,458)	(471)	(10,019)	(9,556)	(10,577)	(8,120)	(7,822)		(364,134)
100 BRI - Bond Retirement					(1,460)					83		(1,377)
110 REP - House of Representatives	1,075,979			9,296	(55)	2,526	5,135	5,188	3,404	6,493		1,107,966
120 SEN - Senate	1,410,274			7,500	(274)	2,127	4,078	4,142	2,744	4,963		1,435,553
130 JTC - Joint Transportation Committee				102	(909)	30	54	55	37	180		(450)
140 JLARC - Joint Leg. Audit & Review				473	(396)	121	256	268	173	433		1,339
200 LEAP - Leg. Eval. And Accountability				309	(145)	92	165	169	113	245		948
350 OSA - State Actuary				397	(66)	116	213	217	145	292		1,315
370 OLSS				1,470		560	696	740	534	859		4,858
380 JLS - Joint Leg. Systems	6,972			1,111		300	515	521	407	866		10,893
400 SLC - Statute Law Committee	31,487			1,496		458	788	808	546	640		36,223
450 SUP - Supreme Court	362,523			1,843	(8)	636	992	1,012	673	977		368,549
460 LAW - Law Library	171,595			191	0	48	108	108	69	223		172,342
480 COA - Court of Appeals				3,723		1,046	2,031	2,061	1,362	2,000		12,223
500 CJC - Commission on Judicial Conduct	4,652			208	(17)	61	112	114	76	295		5,500
550 AOC - Admin. Office of the Courts	47,307			12,846	(5,208)	3,974	6,821	6,998	4,728	10,787		88,354
560 OPD - Public Defense				403	0	117	217	221	147	2,886		3,991
570 OCLA - Civil Legal Aid				29	(26)	8	16	16	11	84		136
750 GOV - Governor	314,520			1,438	0	420	773	788	526	1,002		319,466
760 SAG - Spec. Approp. For Governor				(270)		(120)	(115)	(127)	(98)	(6)		(736)
800 LTG - Lieutenant Governor	72,380			(401)		(207)	(151)	(175)	(145)	133		71,434
820 PDC - Public Disclosure Comm.				634	(47)	241	300	319	230	405		2,083
SEC ARCHIVES											483,708	483,708
SEC IMAGING											171,499	171,499
850 SEC OTHER											3,499,724	3,499,724
860 INA - Indian Affairs	1,233			76	(23)	24	39	40	27	72		1,488
870 APA - Asian Pacific American Affairs	658			41		11	23	24	15	69		841
900 OST OTHER					0					2,105,040		2,105,040
910 RDC - Redistricting				(149)	0	(67)	(64)	(70)	(54)	(61)		(465)
950 SAO - State Auditor	18,059			9,708	(3,052)	2,750	5,282	5,363	3,552	5,845		47,507
990 COS - Comm. On Elected Salaries	658			36		11	19	19	13	140		896
1000 ATG - Attorney General	237,332			32,612	(5,960)	9,224	17,751	18,022	11,931	19,761		340,674
1010 CFC - Caseload Forecast Council				458		166	231	242	170	207		1,484
1020 DFI - Financial Institutions				6,296	(1,195)	1,928	3,320	3,405	2,299	4,146		20,200
1030 COM - Commerce				9,870	(9,779)	2,946	5,260	5,377	3,607	10,420		27,702
1040 ERFC - Economic & Revenue				146		42	80	80	54	79		481
OFM DP FUND		(495,000)	12,326	(3,539)		(1,597)	(1,494)	(1,658)	(668,370)			(1,159,332)
OFM SACS		(106,445)	(63,399)	(731)		(326)	(311)	(344)	(84,160)			(255,716)
OFM LABOR		163,051	(5,853)	490		138	266	271	435,649			594,012
OFM RISK MGMT		(114,307)	49,203	(785)		(350)	(334)	(369)	20,516			(46,426)
OFM SPEC PROJ		74,863	(76,901)	246		76	130	133	368,429			368,976
OFM CAPITAL		75,279	2,258	264		85	136	141	259,075			337,236
OFM MOTOR VEHICLE		16,792	(53,946)	10		(9)	14	11	119,019			81,893
OFM MULTI-MODAL TRANSPORT		7,017	0	32		12						7,061
OFM OCIO FUND 001		7,796	0	35		13	17	18	30,430			38,309
OFM OCIO FUND 419		127,079	0	577		220	273	291	496,004			624,444
1050 OFM OTHER		22,718	(16,089)	69,306		28	480,427	677,193	104,599			1,338,202
1060 EDA - Economic Development										27		27
1070 HCA - Health Care Authority				56,494	(4,598)	20,871	27,205	28,773	20,540	345,749		495,034
1100 CAH - Administrative Hearings				5,381	(35)	1,585	2,883	2,942	1,967	3,602		18,325
DOP FUND 415				1,318		502	624	663	1,342,384			1,635,511
DOP FUND 455		290,021	0						(770,400)			(770,400)
1160 LOT - Lottery Commissions				3,580	(18,797)	995	1,962	1,987	1,310	1,954		(7,009)
1170 GMB - Gambling Commission				3,786	(5)	1,028	2,092	2,114	1,386	2,900		13,300
1180 CHA - Hispanic Affairs	658			70		22	36	38	25	239		1,088

STATE OF WASHINGTON STATEWIDE COST ALLOCATION PLAN												
SUMMARY OF FIXED COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2015												
Department / Budget Account	BUILDING DEPREC	1050 OFM ADMIN	OFM INFO SERVICES	OFM BUDGET	OFM SUPPORT SERV.	OFM SW ACCTG & FISCAL SERVICES	OFM STATE POLICY	OFM FORECASTING	OFM MANAGMT & PRODUCT	900 STATE TREAS	850 SEC ADMIN	Total
1190 CAA - African-American Affairs	658			74		24	38	40	27	79		940
1200 HUM - Human Rights Commission				730		202	402	407	267	690		2,698
1240 DRS - Retirement				7,163	(13,685)	2,145	3,813	3,899	2,617	937,449		943,400
1260 SIB - Investment Board				2,481	(691)	734	1,328	1,355	907	1,883		7,997
1300 PRT - Public Printer	(239,357)			(3,798)		(1,595)	(1,618)	(1,789)	(1,373)	(895)		(250,525)
1350 INNOVATE WASHINGTON					0					109		109
1400 DOR - Revenue				33,325	(1,586)	9,678	17,957	18,289	12,185	107,594		197,441
1420 BTA - Board of Tax Appeals				282	(14)	78	154	156	103	256		1,016
1440 MRC												-
1470 OMWBE - Minority & Women				815	(108)	270	416	431	297	369		2,490
1480 HFC - Housing Finance				4		1	2	2	1	733		743
1550 DIS - Information Services	(215,452)			(18,008)	(2,559)	(8,034)	(7,670)	(8,481)	(6,511)	(6,807)		(273,522)
1600 INS - Insurance Commissioner	19,684			5,293	(396)	1,801	3,410	3,467	2,301	4,599		41,160
1630 CTS - Consolidated Technology Svcs.	211,441			9,499	0	3,618	4,495	4,784	3,451			241,509
1650 ACB - Board of Accountancy				241	(201)	67	132		88	392		854
1670 FIC - Forensic Investigation Council										18		18
1790 DES - Dept. of Enterprise Services	478,491			36,780	0	14,008	17,407	18,522	13,362	16,044		594,614
1850 HRC - Horse Racing				418		121	225	229	153	716		1,861
1900 IND - Industrial Insurance Appeals				4,503	(1)	1,322	2,416	2,464	1,646	3,394		15,743
1950 LCB - Liquor Control Board				(27,202)	(116)	(13,455)	(10,629)	(12,150)	(9,801)	(6,920)		(80,273)
2050 BPC - Board of Pilotage				49	(4)	13	28	28	18	181		313
2150 UTC - Utilities & Transportation				3,752	(4,737)	1,059	2,043	2,074	1,373	2,281		7,845
2200 BVFFRCO - Volunteer Firefighters				64	(19)	13	39	38	23	32,451		32,608
2250 WSP - State Patrol	77,334			66,881	(3,997)	19,235	36,175	36,800	24,460	39,370		296,258
2270 CJT - Criminal Justice Training				1,432	(1,638)	457	742	766	522	2,360		4,642
2280 STS - Traffic Safety Comm.				552	(1,713)	161	297	302	201	1,704		1,505
2350 L&I - Labor & Industries	1,256,374			85,297	(9,841)	25,458	45,464	46,470	31,171	926,523		2,406,916
2400 DOL - Licensing	294,470			34,647	(695)	9,750	18,896	19,171	12,677	62,918		451,834
2450 MIL - Military				3,741	(2,817)	2,486	4,748	4,823	3,197	7,133		28,311
2500 SRB - Indeterminate Sentence				(540)	(47)	(241)	(230)	(254)	(195)	(296)		(1,803)
2750 PERC - Public Employ Relations				802	(7)	219	443	447	294	704		2,902
3000 DSHS Social & Health Services	592,086			469,312	(30,832)	134,385	254,271	258,527	171,652	700,864		2,560,266
3020 HCOA - Home Care Quality Authority										(16)		(16)
3030 DOH - Health				49,165	(91,838)	14,832	26,091	26,706	17,963	32,823		75,741
3040 TOB - Tobacco Settlement										10		10
3050 DVA - Veterans' Affairs				21,985	(511)	6,598	11,692	11,960	8,033	13,539		73,296
3100 DOC - Corrections				245,232	(2,041)	71,726	131,775	134,336	89,654	124,920		795,602
3150 DSB - Services for the Blind	32,625			2,251	(754)	657	1,211	1,233	823	4,569		42,615
3250 SGC - Sentencing Guidelines				(303)		(135)	(129)	(143)	(110)	(173)		(993)
3400 SAC				(3,373)	(3,028)	(1,536)	(1,414)	(1,573)	(1,219)	17,127		4,984
3410 LEOFF - Law Enforcement Officers				6,767	(36)	2,563	3,214	3,415	2,459	273		18,655
3460 WHEFA - Higher Educ. Fac. Auth.										5		5
3500 SPI - Super. Of Public Instruct.	273,807			10,672	(85,331)	3,026	5,804	5,894	3,904	12,611		230,388
3510 SFB - School for the Blind				3,061	(3)	933	1,617	1,658	1,118	2,337		10,722
3520 SBCTC - Comm. & Tech. Colleges												-
3530 CDHL - Child Deafness & Hearing				3,279		976	1,749	1,787	1,198	2,555		11,543
3540 WFTECB - Work Force Training				867	(1,403)	252	466	475	317	915		1,890
3550 DAHP - Archaeology & Historic				586	(40)	174	312	319	214	534		2,099
3560 LSDFA - Life Sciences					(256)					353		97
3570 DEL - Early Learning				8,617	(19,830)	2,734	4,476	4,614	3,144	5,298		9,053
3600 UW - Univ. of Washington				916,319	(86,082)	290,113	476,349	490,896	334,421			2,422,015
3650 WSU - Washington State Univ.				279,764		(5,166)	90,224	144,240	149,052	102,060		760,174
3700 EWU - Eastern Washington Univ.				61,669	(927)	19,780	31,874	32,910	22,500			167,807
3750 CWU - Central Washington Univ.				77,076	(1,672)	25,959	38,940	40,514	28,089			208,907
3760 TESC - Evergreen State College				30,715	(1,922)	9,844	15,881	16,395	11,206			82,119
3770 SIRT - Spokane Intercoll Research				(519)		(231)	(221)	(244)	(188)			(1,403)
3800 WWU - Western Washington Univ.				95,056	(992)	31,519	48,382	50,211	34,654			258,831

STATE OF WASHINGTON STATEWIDE COST ALLOCATION PLAN												
SUMMARY OF FIXED COSTS FOR THE FISCAL YEAR ENDING JUNE 30, 2015												
Department / Budget Account	BUILDING DEPREC	1050 OFM ADMIN	OFM INFO SERVICES	OFM BUDGET	OFM SUPPORT SERV.	OFM SW ACCTG & FISCAL SERVICES	OFM STATE POLICY	OFM FORECASTING	OFM MANAGMT & PRODUCT	900 STATE TREAS	850 SEC ADMIN	Total
3870 ART - Arts Commission				375	(125)	106	204	207	137	628		1,531
3900 WHS - Historical Society				998	0	291	535	546	364	714		3,445
3950 EWH - Eastern Historical Society				728		207	395	402	267	341		2,340
4050 DOT - Transportation	292,139			198,701	(19,832)	56,290	108,095	109,761	72,691	127,322		945,168
4060 CRAB - County Road Admin.				428		122	232	237	156	466		1,642
4070 TIB - Transportation Improvement				253	(33)	67	141	142	93	871		1,534
4080 MAR - Marine Equipment				(83)		(37)	(35)	(39)	(30)	(87)		(311)
4100 TRC - Transportation Comm.				282	(375)	91	145	151	103	236		633
4110 FMSIB - Freight Mobility				118	(27)	39	60	62	43	72		368
4600 CRG - Columbia River Gorge				130	(83)	32	74	74	48	295		570
4610 ECV - Ecology				47,677	(22,387)	14,163	25,461	26,008	17,425	33,623		141,969
4620 PLI - Pollution Liab. Insurance				163	(11)	49	88	89	59	224		661
4650 PARKS - Parks & Recreatin				15,675	(87)	4,111	8,766	8,822	5,743	14,918		57,947
4670 RCFB - Recreation & Conservation	41,496			1,068	(1,537)	261	611	610	391	1,787		44,687
4680 EHC - Environmental Hearings				714		251	353	370	260	530		2,478
4710 SCC - Conservation				529	(84)	153	285	291	194	1,034		2,401
4760 GMHB - Growth Management				(403)		(180)	(172)	(190)	(146)	(232)		(1,323)
4770 DFW - Fish & Wildlife	491,545			53,391	(1,802)	15,862	28,510	29,124	19,513	44,810		680,952
4780 PSP - Puget Sound Partnership	3,248			1,487	(2,439)	475	770	794	543	1,172		6,050
4900 DNR - Natural Resources	577,795			55,333	(2,537)	17,453	28,813	29,676	20,196	38,653		765,383
4950 AGR - Agriculture	187,129			21,598	(1,617)	6,292	11,623	11,844	7,897	17,746		262,512
5400 ES - Employment Security	6,258			32,362	(5,630)	5,409	20,332	19,757	11,937	58,375		148,799
5500 CTC				(3,018)	(5,119)	(1,346)	(1,285)	(1,421)	(1,091)	(1,728)		(15,008)
5990 WHCFA - Health Care Fac. Auth.										54		54
6990 CTCs				554,224	(20,756)	168,525	293,150	300,387	202,452			1,497,982
OTHER	192,824											192,824
Total	8,073,503	68,862	(152,380)	3,725,429	(514,893)	1,102,280	2,421,153	2,663,517	2,989,703	5,923,664	4,154,932	30,455,768