

COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

STATE OF WASHINGTON
OLYMPIA, WA 98504

DATE: April 13, 2021
FILING REF.: The preceding
agreement was dated:
August 20, 2018 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, 2019 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
- Energy and Resource Conservation

Office of Administrative Hearings:

- Administrative Hearings Services

Office of Financial Management:

- Higher Education Personnel Services
- Labor Relations Services
- Personnel Services

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: April 13, 2021

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)

Brian Tinney
Brian Tinney (Apr 20, 2021 08:59 PDT)

(SIGNATURE)

Brian Tinney

(NAME)

Assistant Director, Accounting

(TITLE)

4/20/2021

(DATE)

BY THE COGNIZANT AGENCY

ON BEHALF OF THE FEDERAL GOVERNMENT:

DEPARTMENT OF HEALTH AND HUMAN SERVICES

(AGENCY)

Arif M. Karim -S

Digitally signed by Arif M. Karim -S
Date: 2021.04.13 15:51:05 -05'00'

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

April 13, 2021

(DATE)

HHS Representative: Cora Coleman

Telephone: (415) 437-7820

STATE OF WASHINGTON
STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FY 2019 FIXED COSTS

Department / Budget Account	BUILDING DEPRECIATION	1050 OFM ADMIN	OFM BUDGET	OFM SW ACCOUNTING & FISCAL SERVICES	OFM STATE POLICY	OFM FORECASTING	OFM MANAGEMENT & PRODUCTIVITY	900 STATE TREASURER	850 SEC ADMIN	1790 DES DEPT OF ENTERPRISE SVCS	TOTAL FIXED
100 BRI								82			82
110 REP HOUSE OF REPRESENTATIVES	7,221,802		5,793	6,581	6,922	15,156	4,180	7,411			7,267,846
120 SEN SENATE	5,936,897		4,603	5,130	5,384	11,772	3,282	6,204			5,973,271
130 JTC JOINT TRANSPORT COMMITTEE			63	66	69	149	43	151			541
140 JLARC JOINT LEG AUDIT & RVW CMTE			443	450	467	1,014	298	513			3,184
200 LEAP LEG EVAL & ACCOUNT PROG CMTE			158	181	191	418	115	279			1,341
350 OSA OFFICE OF STATE ACTUARY			329	324	335	724	217	326			2,255
370 OLSS LEGISLATIVE SUPPT SVCS	479,277		695	760	795	1,737	489	1,083			484,836
380 JLS JOINT LEGISLATIVE SYS CMTE	130,554		884	922	960	2,089	605	1,078			137,091
400 SLC STATUTE LAW CMTE	290,289		671	779	821	1,800	491	712			295,562
450 SUP SUPREME COURT	1,353,909		1,000	1,138	1,197	2,620	722	1,213			1,361,798
460 LAW STATE LAW LIBRARY	640,853		158	166	173	376	108	278			642,111
480 COA COURT OF APPEALS			2,085	2,408	2,537	5,562	1,520	2,332			16,445
500 CJC COMM ON JUDICIAL CONDUCT	64,810		112	129	136	297	81	214			65,778
550 AOC ADMIN OFFICE OF COURTS	176,678		7,761	8,317	8,688	18,943	5,400	12,351			238,137
560 OPD PUBLIC DEFENSE			285	302	315	685	197	4,725			6,508
570 OCLA CIVIL LEGAL AID			74	65	67	143	46	538			932
750 GOV GOVERNOR	859,788		655	785	830	1,824	489	910			865,280
760 SAG								(2)			(2)
800 LTG LIEUTENANT GOVERNOR	204,073		60	84	91	201	50	175			204,733
820 PDC PUBLIC DISCLOSURE COMM			260	301	318	696	190	351			2,116
850 SEC OF STATE - ARCHIVES									732,397		732,397
850 SEC OF STATE - IMAGING									114,941		114,941
850 SEC OF STATE - OTHER									6,895,900		6,895,900
860 INA INDIAN AFFAIRS	17,178		38	41	43	94	27	94			17,516
870 APA ASIAN PACIFIC AMER AFFAIRS	9,168		32	36	38	84	23	111			9,492
900 OST TREASURER OTHER	16,767							2,487,899			2,504,666
950 SAO STATE AUDITOR	406,297		6,348	7,127	7,486	16,377	4,547	7,601			455,783
990 COS CMTE ON SALARIES ELECTED OFFICIALS	9,168		46	39	40	85	28	116			9,522
1000 ATG ATTORNEY GENERAL	884,694		21,973	23,758	24,843	54,203	15,372	23,910			1,048,752
1010 CFC			132	159	168	369	99	160			1,088
1020 DFI FINANCIAL INSTITUTIONS			3,311	3,688	3,870	8,462	2,360	4,669			26,361
1030 COM COMMERCE			4,705	5,404	5,691	12,470	3,419	11,108			42,796
1040 ERFC ECON & REV FORECAST CNCL			80	92	97	213	58	113			655
OFM LABOR FUND 436		578,281	465	473	491	1,066	653,941				1,234,717
OFM SPECIAL PROJECTS		183,232	126	143	150	329	312,646				496,625
OFM CAPITAL FUND 057		151,492	(22)	76	92	217	41,281				193,135
OFM MOTOR VEHICLE		165,054	200	158	157	333	277,164				443,067
OFM OCIO FUND 001		(18,909)	(88)	(40)	(35)	(66)	(21,126)				(40,264)
OFM OCIO FUND 419		(154,650)	(721)	(326)	(284)	(544)	(285,458)				(441,984)
1050 OFM OTHER		459,659	90,805	482	1,049,052	1,355,900	413,793				3,369,691
1060 EDA ECON DEVELOP AUTHORITY								25			25
1070 HCA HEALTH CARE AUTHORITY			17,536	19,893	20,919	45,799	12,642	172,638			289,427
1100 OAH ADMINISTRATIVE HEARINGS			2,021	2,628	2,804	6,193	1,592	2,654			17,892
OFM PERSONNEL FUND 415		868,093	630	687	720	1,571	1,617,206				2,488,907
1160 LOT STATE LOTTERY CMSN			2,000	2,299	2,421	5,306	1,454	2,350			15,831
1170 GMB GAMBLING CMSN			910	1,522	1,660	3,712	853	2,125			10,782
1180 CHA CMSN HISPANIC AFFAIRS	9,168		35	40	42	92	25	142			9,544
1190 CAA CMSN AFRICAN-AMERICAN AFFAIRS	9,168		32	36	38	84	23	91			9,472
1200 HUM HUMAN RIGHTS CMSN			413	473	497	1,090	299	727			3,499
1240 DRS RETIREMENT SYSTEMS			4,098	4,502	4,716	10,302	2,896	1,227,482			1,253,997
1260 SIB INVESTMENT BOARD			1,566	1,711	1,792	3,912	1,103	2,032			12,115
1350 INNOVATE WASHINGTON								(5)			(5)
1400 DOR DEPT OF REVENUE			19,331	21,688	22,778	49,830	13,840	99,964			227,432
1420 BTA BOARD OF TAX APPEALS			178	205	216	473	129	257			1,457

STATE OF WASHINGTON
STATEWIDE COST ALLOCATION PLAN
SUMMARY OF FY 2019 FIXED COSTS

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1470 OMWBE MINORITY & WOMENS BUSINESS	52,156		312	352	370	810	224	432			54,657
1480 HFC HOUSING FINANCE CMSN			(93)	(43)	(38)	(73)	(42)	1,072			783
1600 INS INSURANCE COMMISSIONER	442,859		4,062	4,396	4,598	10,032	2,844	5,151			473,942
1630 CTS CONSOLIDATED TECH SVCS	(151,584)		16,460	13,286	13,326	28,312	9,704	11,508			(58,989)
1650 ACB BOARD OF ACCOUNTANCY			112	153	164	363	91	348			1,231
1670 FIC								19			19
1790 DES EXECUTIVE MGMT 422										334,754	334,754
1790 DES FACILITIES MGMT 422										1,491,730	1,491,730
1790 DES PRINTING SVCS 422										234,516	234,516
1790 DES MOTOR POOL 422										212,321	212,321
1790 DES CONSOLIDATED MAIL 422										395,080	395,080
1790 DES REAL ESTATE SVCS 422										250,106	250,106
1790 DES PERSONNEL SVCS 422										457,064	457,064
1790 DES RISK MGMT 546										202,776	202,776
1790 DES ENTERPRISE SYSTEMS 419										(112,639)	(112,639)
1790 DES IT SERVICES 419										(63,625)	(63,625)
1790 DES OTHER SERVICES 422										1,220,844	1,220,844
1790 DES MISC SERVICES 419										(11,996)	(11,996)
1790 DES SMALL AGENCY SVCS 422										444,497	444,497
1790 DES TECHNOLOGY LEASING 419										21,957	21,957
1790 DES ALL OTHERS								14,944		1,016,461	1,031,405
1850 HRC HORSE RACING COMMISSION			252	270	282	615	175	927			2,522
1900 IND BD OF INDUST INSURANCE APLS			2,526	2,865	3,013	6,595	1,821	3,789			20,609
1950 LCB LIQUOR CONTROL BOARD			6,505	6,646	6,901	14,992	4,396	13,415			52,855
2050 BPC BOARD OF PILOTAGE COMM			85	76	77	166	53	240			698
2150 UTC UTILITIES & TRANSPORT COMM			2,675	2,890	3,022	6,593	1,870	3,240			20,290
2200 BVFFRO VD OF VOLUNTEER FIREFIGHTERS			49	58	62	136	36	38,706			39,047
2250 WSP STATE PATROL	976,136		33,966	40,223	42,500	93,317	25,166	43,591			1,254,898
2270 CJT CRIMINAL JUSTICE TRAIN CMSN			995	998	1,034	2,242	665	3,808			9,743
2280 STS TRAFFIC SAFETY CMSN			321	365	384	841	232	1,987			4,131
2350 L&I LABOR & INDUSTRIES			45,253	51,961	54,717	119,893	32,876	796,378			1,101,078
2400 DOL LICENSING	1,268,611		22,597	24,515	25,645	55,967	15,841	52,114			1,465,290
2450 MIL MILITARY			6,360	6,618	6,888	14,985	4,346	7,482			46,678
2750 PERC PUBLIC EMP RELTNS CMSN			381	452	477	1,048	283	766			3,407
2750 PERC HIGHER ED FUND 455		(11,481)	79	66	67	143	(736,960)				(748,085)
3000 DSHS SOCIAL & HEALTH SVCS	3,023,085		346,579	363,450	378,638	824,208	237,934	670,197			5,844,091
3030 DOH HEALTH			32,569	34,099	35,516	77,301	22,337	46,056			247,878
3050 DVA VETERANS AFFAIRS			12,434	13,652	14,302	31,239	8,782	16,472			96,880
3100 DOC CORRECTIONS			147,130	161,822	169,560	370,409	104,030	147,273			1,100,225
3150 DSB SERVICES FOR THE BLIND	109,311		1,263	1,467	1,546	3,390	924	4,160			122,061
3250 SGC											
3400 SAC STUDENT ACHIEVEMENT COUNCIL			1,854	2,025	2,120	4,629	1,305	36,013			47,947
3410 LEOFF RETIREMENT BD			110	127	134	293	80	181			924
3460 WA HIGHER EDUCATION FAC AUTH								1			1
3500 SPI SUPT OF PUBLIC INSTRUCTION	6,011,682		6,312	7,186	7,560	16,556	4,561	15,156			6,069,013
3510 SFB SCHOOL FOR BLIND			1,525	1,763	1,858	4,073	1,113	2,448			12,779
3530 CDHL CHILD DEAFNESS			2,386	2,363	2,443	5,294	1,582	3,146			17,215
3540 WFTECB WORKFORCE TRAIN & EDUC			479	509	531	1,158	332	862			3,871
3550 DAHP ARCH & HIST PRESERVATION	95,285		296	343	361	792	216	477			97,771
3560 LSDFA								45			45
3570 DEL EARLY LEARNING			6,477	6,304	6,504	14,072	4,250	19,969			57,576
3590 WCSC WA CHARTER SCHOOL COMMISSION			79	71	72	155	49	175			602
3600 UW UNIV OF WASHINGTON			503,397	539,720	563,806	1,229,339	350,335				3,186,597
3650 WSU WASHINGTON STATE UNIV			137,231	152,878	160,429	350,783	97,811				899,131
3700 EWU EASTERN WA UNIV			27,582	32,410	34,216	75,088	20,334				189,630

STATE OF WASHINGTON
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3750 CWU CENTRAL WA UNIV			46,480	41,763	42,604	91,519	29,108				251,474
3760 TESC EVERGREEN STATE COLLEGE			14,253	15,719	16,475	35,998	10,095				92,540
3800 WWU WESTERN WA UNIV			39,606	44,306	46,517	101,741	28,303				260,473
3870 ART STATE ARTS COMMISSION			394	365	374	806	251	910			3,100
3900 WHS STATE HISTORICAL SOCIETY			536	643	680	1,494	400	1,378			5,130
3950 EWH EAST WA STATE HIST SOCIETY			680	636	652	1,406	436	1,142			4,951
4050 DOT TRANSPORTATION	3,092,870		108,759	124,036	130,513	285,840	78,672	140,802			3,961,492
4060 CRAB COUNTY ROAD ADMIN BD			184	247	265	585	148	356			1,786
4070 TIB TRANSPORT IMPROV BD			153	178	188	412	112	842			1,884
4100 TRC			96	117	124	273	73	301			984
4110 FMSIB FREIGHT MOBILITY STRATEGIC INV			20	30	33	72	18	107			280
4600 CRG COLUMBIA RIVER GORGE CMSN			49	80	88	196	45	344			801
4610 ECY ECOLOGY			22,874	27,178	28,727	63,089	16,984	34,443			193,295
4620 PLI POLLUTION LIABILITY INS			232	207	211	453	145	544			1,792
4650 PARKS & REC COMMISSION			14,998	15,039	15,578	33,789	10,020	19,525			108,948
4670 RCFB REC & CONSERV FUND BD	75,578		975	1,032	1,076	2,343	673	2,807			84,484
4680 EHO ENVIRON HEARINGS OFC			214	253	267	587	158	348			1,828
4710 SCC STATE CONSERV COMM			364	394	413	900	255	1,551			3,877
4770 DFW DEPT OF FISH & FILDIFE	1,022,649		30,968	34,215	35,870	78,384	21,958	41,150			1,265,193
4780 PSP PUGET SOUND PARTNERSHIP	5,913		222	502	558	1,261	260	706			9,421
4900 DNR DEPT OF NAT RESOURCES	1,074,032		28,415	31,622	33,180	72,544	20,240	39,899			1,299,932
4950 AGR DEPT OF AGRICULTURE	358,214		14,609	15,792	16,513	36,027	10,219	18,968			470,341
5400 ESD EMPLOYMENT SECURITY DEPT	134,841		23,068	25,894	27,197	59,500	16,520	92,748			379,769
5990 WHCFA WA HEALTH CARE FAC AUTH								77			77
6990 CTCS			186,542	258,319	277,240	614,440	153,229				1,489,770
OTHER	2,759,057										2,759,057
Total	39,071,233	2,220,771	2,107,560	2,240,783	3,399,222	6,493,577	3,706,675	6,448,685	7,743,238	6,093,848	79,525,593