

COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

STATE OF WASHINGTON
OLYMPIA, WA 98504

DATE: August 28, 2024
FILING REF.: The preceding
agreement was dated:
August 13, 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, 2021 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: August 28, 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)

Brian Tunney
Brian Tunney
Director, Statewide Accounting
8/29/24

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: 2024.08.28 22:19:50 -05'00'

(SIGNATURE)

Arif Karim

(NAME)

Director, Cost Allocation Services

(TITLE)

August 28, 2024

(DATE)

HHS Representative: Cora Coleman

Telephone: (415) 437-7820