

COST ALLOCATION AGREEMENT
STATE AND LOCAL GOVERNMENTS

STATE OF WASHINGTON
Office of Financial Management
OLYMPIA, WA 98504

DATE: May 16, 2025
FILING REF.: The preceding agreement
Dated: September 10, 2024

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, 2023 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: May 16, 2025

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



(SIGNATURE)

Brian Tinney

(NAME)

Director, Accounting Division

(TITLE)

June 12, 2025

(DATE)

BY THE COGNIZANT AGENCY

ON BEHALF OF THE FEDERAL GOVERNMENT
DEPARTMENT OF HEALTH AND HUMAN SERVICES
(AGENCY)

Olulola O. Oluborode

(SIGNATURE)

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Olulola O. Oluborode -

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Olulola Oluborode

(NAME)

Director, Cost Allocation Services

(TITLE)

May 16, 2025

(DATE)

HHS Representative Wanda Rayfield

Telephone (214) 767-5249

STATE OF WASHINGTON
 FY 2023 SWCAP
 CALCULATION OF FIXED COSTS
 FOR FISCAL YEAR 2023

EXHIBIT A

Summary by Department

CAP Code	Department / Budget Account	BUILDING DEPRECIATION	1050 OFM ADMINISTRATION	OFM MANAGEMENT & PRODUCTIVITY	900 STATE TREASURER	850 SEC ADMINISTRATION	1790 DES DEPT OF ENTERPRISE SVCS	Total
7	1110 DOP ADMINISTRATION	-	-	-	-	-	-	-
8	1500 DGA ADMINISTRATION	-	-	-	-	-	-	-
9	050 FRD FEDERAL REVENUE DISTRIBUTION	-	-	-	-	-	-	-
10	091 REDISTRICTING COMMISSION	-	-	22	-	-	-	22
11	100 BRI	-	-	-	114	-	-	114
12	110 REP HOUSE OF REPRESENTATIVES	2,775,992	-	2,077	3,150	-	-	2,781,220
13	120 SEN SENATE	2,861,136	-	1,595	2,703	-	-	2,865,435
14	130 JTC JOINT TRANSPORT COMMITTEE	-	-	13	24	-	-	36
15	140 JLARC JOINT LEG AUDIT & RWV CMTE	19,907	-	169	222	-	-	20,298
16	200 LEAP LEG EVAL & ACCOUNT PROG CMTE	9,504	-	52	63	-	-	9,619
17	350 OSA OFFICE OF STATE ACTUARY	-	-	85	206	-	-	291
18	370 OLSS LEGISLATIVE SUPPT SVCS	317,270	-	149	326	-	-	317,745
19	380 JLS JOINT LEGISLATIVE SYS CMTE	48,571	-	453	1,030	-	-	50,055
20	400 SLC STATUTE LAW CMTE	(24,201)	-	216	434	-	-	(23,550)
21	450 SUP SUPREME COURT	(768,709)	-	357	666	-	-	(767,687)
22	460 LAW STATE LAW LIBRARY	(400,794)	-	35	92	-	-	(400,667)
23	480 COA COURT OF APPEALS	-	-	724	1,638	-	-	2,362
24	500 CJC COMM ON JUDICIAL CONDUCT	13,537	-	39	122	-	-	13,699
25	550 AOC ADMIN OFFICE OF COURTS	(110,475)	-	2,614	5,561	-	-	(102,300)
26	560 OPD PUBLIC DEFENSE	-	-	167	2,939	-	-	3,106
27	570 OCLA CIVIL LEGAL AID	-	-	31	684	-	-	715
28	750 GOV GOVERNOR	940,943	-	668	1,209	-	-	942,820
29	760 SAG	-	-	-	(1)	-	-	(1)
30	800 LTG LIEUTENANT GOVERNOR	-	-	-	92	-	-	92
31	820 PDC PUBLIC DISCLOSURE COMM	562,719	-	42	762	-	-	562,852
32	850 SEC OF STATE - ARCHIVES	-	-	307	-	-	-	307
33	850 SEC OF STATE - IMAGING	-	-	-	-	641,437	-	641,437
34	850 SEC OF STATE - OTHER	-	-	-	-	113,491	-	113,491
35	860 INA INDIAN AFFAIRS	3,422	-	8	18	5,876,062	-	5,876,062
36	870 APA ASIAN PACIFIC AMER AFFAIRS	2,280	-	22	32	-	-	2,335
37	900 OST TREASURER OTHER	-	-	-	2,197,302	-	-	2,197,302
38	910 RDC	-	-	-	44	-	-	44
39	950 SAO STATE AUDITOR	11,338	-	2,068	3,070	-	-	16,476
40	990 COS CMTE ON SALARIES ELECTED OFFICIALS	1,858	-	4	55	-	-	1,917
41	1000 ATG ATTORNEY GENERAL	691,055	-	9,449	17,419	-	-	717,923
42	1010 CFC	16,938	-	71	189	-	-	17,199
43	1020 DFI FINANCIAL INSTITUTIONS	-	-	1,020	1,293	-	-	2,312
44	1030 COM COMMERCE	-	-	2,705	13,241	-	-	15,946
45	1040 ERF ECON & REV FORECAST CNCL	-	-	25	74	-	-	99
46	OFM BUDGET	-	-	66	-	-	-	66
47	OFM SW ACCOUNTING & FISCAL SERVICES	-	-	-	-	-	-	-
48	OFM STATE POLICY	-	-	45,791	-	-	-	45,791
49	OFM FORECASTING	-	-	168	-	-	-	168
50	OFM DP FUND 419	-	-	-	-	-	-	-

STATE OF WASHINGTON
 FY 2023 SWCAP
 CALCULATION OF FIXED COSTS
 FOR FISCAL YEAR 2023

EXHIBIT A

Summary by Department

CAP Code	Department / Budget Account	BUILDING DEPRECIATION	1050 OFM ADMINISTRATION	OFM MANAGEMENT & PRODUCTIVITY	900 STATE TREASURER	850 SEC ADMINISTRATION	1790 DES DEPT OF ENTERPRISE SVCS	Total
51	OFM SACS	-	-	-	-	-	-	-
52	OFM LABOR FUND 436	-	(70,643)	(268,049)	-	-	-	(338,692)
53	OFM RISK MGMT	-	-	-	-	-	-	-
54	OFM SPECIAL PROJECTS	-	(30,569)	69,988	-	-	-	39,419
55	OFM CAPITAL FUND 057	-	(60,242)	(130,694)	-	-	-	(190,936)
56	OFM MOTOR VEHICLE	-	(28,683)	26,823	-	-	-	(1,860)
57	OFM MULTI-MODAL TRANSPORT	-	-	-	-	-	-	-
58	OFM OCIO FUND 001	-	-	-	-	-	-	-
59	OFM OCIO FUND 419	-	-	-	-	-	-	-
60	OFM HIGHER EDUCATION 455	-	-	(748,500)	-	-	-	(748,500)
61	OFM CENTRAL SERVICES 468	-	(399,248)	693,372	-	-	-	294,124
62	1050 OFM OTHER	-	1,291,706	3,122,392	-	-	-	4,414,098
63	1060 EDA ECON DEVELOP AUTHORITY	-	-	-	35	-	-	35
64	1070 HCA HEALTH CARE AUTHORITY	-	-	9,869	107,108	-	-	116,977
65	1100 OAH ADMINISTRATIVE HEARINGS	-	-	1,761	2,916	-	-	4,677
66	OFM PERSONNEL FUND 415	-	(167,687)	505,163	-	-	-	337,477
67	DOP FUND 419	-	-	-	-	-	-	-
68	1160 LOT STATE LOTTERY CMSN	-	-	511	1,207	-	-	1,718
69	1170 GMB GAMBLING CMSN	-	-	553	1,678	-	-	2,231
70	1180 CHA CMSN HISPANIC AFFAIRS	2,280	-	24	66	-	-	2,370
71	1190 CAA CMSN AFRICAN-AMERICAN AFFAIRS	2,280	-	11	45	-	-	2,336
72	1200 HUM HUMAN RIGHTS CMSN	-	-	140	419	-	-	559
73	1240 DRS RETIREMENT SYSTEMS	-	-	1,446	1,153,341	-	-	1,154,788
74	1260 SIB INVESTMENT BOARD	-	-	756	896	-	-	1,651
75	1300 PRT	-	-	-	-	-	-	-
76	1350 INNOVATE WASHINGTON	-	-	-	-	-	-	-
77	1400 DOR DEPT OF REVENUE	-	-	5,856	108,519	-	-	114,375
78	1420 BTA BOARD OF TAX APPEALS	13,688	-	119	265	-	-	14,072
79	1440 MRC	-	-	204	305	-	-	(9,870)
80	1470 OMWBE MINORITY & WOMENS BUSINESS	(10,379)	-	27	798	-	-	825
81	1480 HFC HOUSING FINANCE CMSN	-	-	-	-	-	-	-
82	1550 DIS	-	-	-	-	-	-	-
83	1600 INS. INSURANCE COMMISSIONER	12,358	-	1,473	3,214	-	-	17,045
84	1630 CTS CONSOLIDATED TECH SVCS	1,806	-	(736)	1,844	-	-	2,913
85	1650 ACB BOARD OF ACCOUNTANCY	-	-	58	156	-	-	214
86	1660 BD OF REG ENGINEER/SURVEYORS	-	-	73	181	-	-	255
87	1670 FIC	-	-	-	(15)	-	-	(15)
88	1790 DES EXECUTIVE MGMT 422	-	-	-	-	-	21,992	21,992
89	1790 DES FACILITIES MGMT 422	-	-	-	-	-	104,160	104,160
90	1790 DES PRINTING SVCS 422	-	-	-	-	-	17,609	17,609
91	1790 DES MOTOR POOL 422	-	-	-	-	-	17,649	17,649
92	1790 DES CONSOLIDATED MAIL 422	-	-	-	-	-	35,568	35,568
93	1790 DES REAL ESTATE SVCS 422	-	-	-	-	-	21,017	21,017
94	1790 DES BROKERING 422	-	-	-	-	-	-	-

STATE OF WASHINGTON
 FY 2023 SWCAP
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95	1790 DES PERSONNEL SVCS 422	-	-	-	-	-	22,339	22,339
96	1790 DES RISK MGMT 546	-	-	-	-	-	16,144	16,144
97	1790 DES ENTERPRISE SYSTEMS 419	-	-	-	-	-	-	-
98	1790 DES IT SERVICES 419	-	-	-	-	-	-	-
99	1790 DES OTHER SERVICES 422	-	-	-	-	-	96,345	96,345
100	1790 DES MISC SERVICES 419	-	-	-	-	-	-	-
101	1790 DES SMALL AGENCY SVCS 422	-	-	-	-	-	10,734	10,734
102	1790 DES TECHNOLOGY LEASING 422	-	-	-	-	-	3,590	3,590
103	1790 DES ENTERPRISE TECH SOLUTIONS 422	-	-	-	-	-	30,884	30,884
104	1790 DES ALL OTHERS	-	-	-	-	-	99,736	99,736
105	1850 HRC HORSE RACING COMMISSION	-	-	9	366	-	375	375
106	1900 IND BD OF INDUST INSURANCE APLS	-	-	557	1,447	-	2,004	2,004
107	1950 LCB LIQUOR CONTROL BOARD	-	-	1,507	2,178	-	3,685	3,685
108	2050 BPC BOARD OF PILOTAGE COMM	-	-	20	174	-	194	194
109	2150 UTC UTILITIES & TRANSPORT COMM	-	-	818	1,394	-	2,212	2,212
110	2200 BVFFRO VD OF VOLUNTEER FIREFIGHTERS	-	-	7	31,416	-	31,423	31,423
111	2250 WSP STATE PATROL	639,052	-	12,652	28,482	-	680,186	680,186
112	2270 CJT CRIMINAL JUSTICE TRAIN CMSN	-	-	390	1,194	-	1,583	1,583
113	2280 STS TRAFFIC SAFETY CMSN	-	-	72	136	-	208	208
114	2350 L&I LABOR & INDUSTRIES	-	-	18,494	491,673	-	510,166	510,166
115	2400 DOL LICENSING	990,941	-	5,596	27,171	-	1,023,708	1,023,708
116	2450 MIL MILITARY	-	-	2,014	10,185	-	12,199	12,199
117	2500 SRB	-	-	-	-	-	-	-
118	2750 PERC PUBLIC EMP RELTNS CMSN	-	-	202	221	-	423	423
119	2750 PERC HIGHER ED FUND 455	-	-	759,949	-	-	759,949	759,949
120	3000 DSHS SOCIAL & HEALTH SVCS	-	-	44,657	(42,667)	-	739,481	739,481
121	3020 HCQA	737,491	-	-	-	-	-	-
122	3030 DOH HEALTH	-	-	18,330	28,883	-	47,213	47,213
123	3040 TOBACCO SETTLEMENT AUTHORITY	-	-	-	0	-	0	0
124	3050 DVA VETERANS AFFAIRS	-	-	5,316	13,955	-	19,271	19,271
125	3070 DEPT OF CHILDREN, YOUTH, & FAMILIES	-	-	38,656	260,852	-	627,944	627,944
126	3100 DOC CORRECTIONS	328,437	-	56,405	103,145	-	159,550	159,550
127	3150 DSB SERVICES FOR THE BLIND	88,106	-	400	561	-	89,067	89,067
128	3250 SGC	-	-	-	-	-	-	-
129	3400 SAC STUDENT ACHIEVEMENT COUNCIL	-	-	562	(854)	-	(291)	(291)
130	3410 LEOFF RETIREMENT BD	-	-	40	88	-	128	128
131	3460 WA HIGHER EDUCATION FAC AUTH	-	-	-	4	-	4	4
132	3500 SPI SUPT OF PUBLIC INSTRUCTION	63,447	-	2,878	6,301	-	72,626	72,626
133	3510 SFB SCHOOL FOR BLIND	-	-	636	1,505	-	2,140	2,140
134	3520 SBCTC (Combined w/ 6990)	-	-	-	-	-	-	-
135	3530 CDHL CHILD DEAFNESS	-	-	697	1,917	-	2,614	2,614
136	3540 WFTECB WORKFORCE TRAIN & EDUC	-	-	95	320	-	416	416
137	3550 DAHP ARCH & HIST PRESERVATION	26,043	-	109	237	-	26,390	26,390
138	3560 LSDFA	-	-	-	(64)	-	(64)	(64)

STATE OF WASHINGTON
 FY 2023 SWCAP
 CALCULATION OF FIXED COSTS
 FOR FISCAL YEAR 2023

EXHIBIT A

Summary by Department

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139	3570 DEL EARLY LEARNING	-	-	(4,364)	(12,382)	-	-	(16,745)
140	3590 WCSC WA CHARTER SCHOOL COMMISSION	-	-	-	(15)	-	-	(15)
141	3600 UW UNIV OF WASHINGTON	-	-	201,758	-	-	-	201,758
142	3650 WSU WASHINGTON STATE UNIV	-	-	27,826	-	-	-	27,826
143	3700 EWU EASTERN WA UNIV	-	-	1,927	-	-	-	1,927
144	3750 CWU CENTRAL WA UNIV	-	-	7,647	-	-	-	7,647
145	3760 TESC EVERGREEN STATE COLLEGE	-	-	725	-	-	-	725
146	3770 SIRTI	-	-	-	-	-	-	-
147	3800 WWU WESTERN WA UNIV	-	-	9,257	-	-	-	9,257
148	3870 ART STATE ARTS COMMISSION	-	-	129	2,034	-	-	2,163
149	3900 WHS STATE HISTORICAL SOCIETY	-	-	160	807	-	-	967
150	3950 EWH EAST WA STATE HIST SOCIETY	-	-	52	515	-	-	567
151	4050 DOT TRANSPORTATION	1,113,203	-	41,428	80,823	-	-	1,235,454
152	4060 CRAB COUNTY ROAD ADMIN BD	-	-	116	373	-	-	489
153	4070 TIB TRANSPORT IMPROV BD	-	-	48	401	-	-	449
154	4080 MAR	-	-	-	-	-	-	-
155	4100 TRC	-	-	-	-	-	-	-
156	4110 FMSIB FREIGHT MOBILITY STRATEGIC INV	-	-	53	149	-	-	202
157	4600 CRG COLUMBIA RIVER GORGE CMSN	-	-	16	52	-	-	68
158	4610 ECY ECOLOGY	-	-	56	187	-	-	243
159	4620 PLI POLLUTION LIABILITY INS	-	-	8,671	21,337	-	-	30,008
160	4650 PARKS & REC COMMISSION	-	-	159	548	-	-	707
161	4670 RCFB REC & CONSERV FUND BD	-	-	4,030	10,838	-	-	14,868
162	4680 EHO ENVIRON HEARINGS OFC	83,538	-	425	1,899	-	-	85,861
163	4710 SCC STATE CONSERV COMM	-	-	84	266	-	-	350
164	4760 GMHB REC & CONSERV FUND BD	-	-	158	915	-	-	1,072
165	4770 DFW/DEPT OF FISH & FLDLIFE	928,749	-	10,689	23,535	-	-	962,974
166	4780 PSP PUGET SOUND PARTNERSHIP	(1,695)	-	338	704	-	-	(653)
167	4900 DNR DEPT OF NAT RESOURCES	1,005,815	-	10,980	22,746	-	-	1,039,542
168	4950 AGR DEPT OF AGRICULTURE	293,336	-	3,594	10,133	-	-	307,063
169	5400 ESD EMPLOYMENT SECURITY DEPT	19,736	-	29,354	966,305	-	-	1,015,395
170	5990 WHCFA WA HEALTH CARE FAC AUTH	-	-	-	58	-	-	58
171	6990 CTCs	-	-	74,320	-	-	-	74,320
172	7070 SUNDRY CLAIMS	-	-	-	(9)	-	-	(9)
173	7270 STADIUM & EXHIBITION CENTER (SECD)	-	-	-	1	-	-	1
174	OTHER	(948,450)	-	-	-	-	-	(948,450)
Total		12,362,076	534,634	4,764,558	5,740,191	6,630,990	497,755	30,530,214