

KITTITAS COUNTY
BOARD OF COUNTY COMMISSIONERS

RESOLUTION NO. 2016- 034

**A Resolution adopting Central Services Simplified Indirect Cost Allocation Plan
for Year Ended December 31, 2014**

WHEREAS, Kittitas County receives Federal Grant Dollars, and

WHEREAS, according to the United States Office of Management & Budget, 2 CFR Part 200, Uniform Administration Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance), Kittitas County needs to adopt a Central Services Simplified Indirect Cost Allocation Plan, and;

WHEREAS, the County Auditor has determined the Indirect Cost Rate to be 11.87%, based on the distribution base of direct salaries & wages of each department/fund, and;

WHEREAS, the County Auditor has certified the Indirect Cost Rate of 11.25%; a reduction from the actual calculation to allow for a margin of error, and

WHEREAS, the attached documentation shows the calculations of the Indirect Cost Plan for Kittitas County as per the requirements for 2 CFR Part 200, Uniform Administration Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance).

NOW, THEREFORE BE IT RESOLVED that the Board of County Commissioners adopts the Indirect Cost Rate for Kittitas County at 11.25%, based on the distribution base of direct salaries & wages, for federal grant reimbursement as certified by the County Auditor, effective January 1, 2016.

ADOPTED this 1st day of March, 2016.

**BOARD OF COUNTY COMMISSIONERS
KITTITAS COUNTY, WASHINGTON**


Chairman


Vice-Chairman


Commissioner




Clerk of the Board/Deputy Clerk of the Board

KITTITAS COUNTY

CERTIFICATE OF COST ALLOCATION PLAN

This is to certify that I have reviewed the cost allocation plan submitted herewith and to the best of my knowledge and belief:

(1) All costs included in this proposal for the period ended **December 31, 2014** are to establish cost allocations or billings starting **January 1, 2016** are allowable in accordance with the requirements of the Part; 2 CFR Part 200, "Uniform Administration Requirements, Cost Principles and Audit Requirements for Federal Awards" and the Federal award(s) to which they apply. Unallowable costs have been adjusted for in allocating costs as indicated in the cost allocation plan.

(2) All costs included in this proposal are properly allocable to Federal awards on the basis of a beneficial or causal relationship between the expenses incurred and the Federal awards to which they are allocated in accordance with applicable requirements. Further, the same costs that have been treated as indirect costs have not been claimed as direct costs. Similar types of costs have been accounted for consistently.

I declare that the foregoing is true and correct.

Governmental Unit: Kittitas County Central Services

Signature: _____

Name of Official: Jerald V. Pettit

Title: Kittitas County Auditor

Date of Execution: January 1, 2016

The 2016 rate approved is 11.25%

Kittitas County Central Services Simplified Indirect Cost Allocation Plan For Year Ended December 31, 2014

NARRATIVE

In order for the county to comply with federal regulations, 2 CFR Part 200, Uniform Administration Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance); Kittitas County has to adopt a simplified Central Services Indirect Cost Allocation Plan.

This Central Services indirect cost allocation plan is for accounting, information technology, communications, and human resources which provide departments centralized services. This is a process whereby these central services costs can be identified and assigned to benefitted activities on a reasonable and consistent basis. This central service cost allocation plan provides that process.

Each county department/fund is listed showing the total 2014 actual expenses and 2014 direct salaries and wages. The distribution base is the direct salaries & wages of each department/fund.

The departments are divided into 2 categories: Indirect Functions that Provide Services to the Service Providing Units and Departments that Provide Direct Services to the Citizens of the County. The Indirect functions are departments that provide Central Services to each county Department. The other Departments provide services directly to the citizens. Those departments may have some indirect costs. The explanation of each of these services is listed below.

DEFINITIONS

Additional Costs – Additional expenses not accounted for at the department level; including depreciation.

All Other Direct Costs – the amount remaining from total costs less additional expenses, unallowable costs, indirect costs and direct salaries & wages.

Capitalized Assets – Purchases of Asset that has a value \$5,000 or above and has a life longer than one year. These assets are depreciated. The Capitalized Asset is removed as an unallowable cost.

Central Services – services that are provided to the organization, the customers of the Central Services are the internal departments, which include Auditor Accounting, Information Technology, Communications, and Human Resource.

Central Service Cost allocation plan – means the documentation identifying, accumulating, and allocating or developing rates based on the allowable costs of services provided by a governmental unit on a centralized basis to its departments and agencies. The costs of these services may be allocated or billed to users.

Department – all County Departments and/or County Funds.

Depreciation – Allocating the costs of a Capitalized Asset to periods benefiting the assets use.

Direct Salaries & Wages – the 2014 fiscal year end salaries & wages for each department

Excluded Costs - Certain items of cost are classified by Uniform Guidance as extraordinary or distorting expenditures and are excluded from the computation of the indirect cost rate i.e. capitalized equipment.

Indirect Costs – costs incurred for a common or joint purpose benefiting more than one cost objective

Indirect Cost Rate – a devise for determining in a reasonable manner the proportion of indirect costs each program should bear. It is the ratio of the indirect coast to a direct cost base.

Sub Department – additional breakdown of a department expenses for accounting purposes

Total Costs – the 2014 fiscal year end actual expenses

Unallowable Costs – Certain items of cost are classified by Uniform Guidance as unallowable, which means that federal funds cannot be used for those items of cost. For indirect cost rate calculation; however, these unallowed costs are included in the base along with the direct costs. Some examples for unallowed costs are: Governance, promotional advertising, entertainment, and fines & penalties.

Uniform Guidance – United States Office of Management & Budget, 2CFR Part 200, Uniform Administration Requirements, Cost Principles and Audit Requirements for Federal Awards establishing principles and standards for determining costs for Federal awards carried out through grants, cost reimbursement contracts, and other agreements with governmental units.

FINANCIAL INFORMATION

Accounting

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period.

Audited Data

Kittitas County is audited annually by the State Auditor's office. The audits consist of Financial and Single Audit and the Accountability Audit. The Financial and Single Audit was issued on September 28, 2015, Report #1015199. The report stated: *Kittitas County's internal controls over financial statement - preparation are inadequate to ensure accurate reporting.*

Board members, state and federal agencies, and the public rely on the information included in the financial statements and reports to make decisions. It is the responsibility of the County to design and follow internal controls that provide reasonable assurance regarding the reliability of financial reporting. Government Auditing Standards, prescribed by the Comptroller General of the United States, require the auditor to communicate significant deficiencies as defined below in the Applicable Laws and Regulations section, as a finding.

There was no Significant Deficiencies or Material Weaknesses in the Internal Controls over Major Programs, and no findings that are required to be disclosed under section 510(a) of OMB Circular A-133 in the Federal Summary.

Depreciation

Capital assets, which includes property, plant, equipment, and infrastructure assets, (e.g., roads, bridges, sidewalks, and similar items), are reported in the applicable governmental

or business-type columns in the government-wide financial statements. Capital assets are defined by the county as assets with an initial, individual cost of more than \$5,000 and an estimated useful life in excess of one year. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. Kittitas County has elected to use the modified approach to account for the infrastructure account; Gravel Roads, which eliminates the need to report depreciation expense.

Computer Software is reported as Intangible Assets with a capitalization limit of \$5,000 and is not depreciated.

Capital Leases are defined as long term debt to the county. The asset is tracked but there is not value placed in the Capital Assets. Capital Leases are determined by one of the following four criteria; 1) The lease transfers ownership of the property to the lessee by, or at, the end of the lease term; 2) The lease contains an option to purchase the leased property at a bargain price; 3) The lease is equal to or greater than 75% of the estimated economic life of the leased property; 4) The present value of rental and other minimum lease payments, excluding that portion representing executory costs to be paid by the lessor, equals or exceeds 90% of the fair value of the lease property.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of the capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment of the primary government are depreciated using the straight line method over the following estimated useful lives:

Assets	Years
Buildings & Improvements	5-60
Improvements other than Buildings	5-50
Machinery & Equipment	3-20
Roads, Guardrails & Traffic Signals	20
Bridges	51

Time and Attendance

Kittitas County uses an electronic time and attendance system to track employee's time. Employees who allocate their time are required to post their time by project or by project time distribution. This allows the time costs to be charged to the specific project.

Travel Reimbursements

Kittitas County's travel policy for 2014 followed the Federal Guidelines for employee reimbursement of travel costs. Kittitas County uses the High-Low cost of travel reimbursement.

Reimbursement for Expenses

You must use the Kittitas County Claim for Expense Form to ask for reimbursement of expense. This form is on CAMAS.

Meals are reimbursed as follows:

You must be traveling away from home overnight to receive meal reimbursement (IRS requirement)

Breakfast	\$ 9.00 - \$11.00*
Lunch	\$12.00 - \$16.00*
Dinner	\$26.00 - \$33.00*
Incidentals	\$ 5.00 - \$ 5.00*
TOTAL	\$52.00 - \$65.00*

*High Cost area established King County

Mileage Reimbursement

Mileage Rate is 56.0 cents per mile for the use of your personal vehicle.

INDIRECT FUNCTIONS

Auditor – Accounting

The Accounting Division is responsible for the Budgeting, Auditing and Accounting for the county. The total Auditor's Accounting Division 2014 actual expenses were \$396,238. The accounting division audits the vouchers and payrolls and processes the warrants for the junior taxing districts. The allocation for the amount of time the accounting division spends on the other districts is 5.73% of the total hours. The amount of salaries, benefits and supplies allocated, \$314,634; as an indirect cost is 94.27%. All other operating expenses were allocated at 100% with the exception of penalties and fines which are not allowed. The amounts of excludable and unallowable costs are \$19,940 which includes salaries reimbursed by other funding sources.

Total Expenditures	\$396,238
Less: Excludable Cost (District 5.73%)	-19,940
Total Indirect Costs	\$376,298

Information Technology (Services)

Information Technology is responsible to maintain the county computer equipment and software for all departments. Total 2014 actual expenses for Information Technology were \$759,547 plus depreciation of \$32,670 for total expenses of \$792,218. Of the total expenses \$45,670 are excluded costs and \$4,893 are unallowable costs.

Total Expenditure	\$759,547
Plus Depreciation	32,670
Less Excluded Costs	-45,670
Less Unallowable Costs	-4,893

Total Indirect Costs	\$741,654
-----------------------------	------------------

These excluded/unallowable costs include the following:

GIS – City of Ellensburg	483
Capital Lease and interest	45,187
Total Excludable/Unallowable Costs	\$45,670

Communications

The Communications Department is responsible for the County's postage machine; the county's phone system and the copier, which is located in the auditor's office. Total 2014 actual expenses for Communications were \$89,655, plus depreciation of \$2,636 and of the expenses \$76,403 are excludable costs. These excludable costs include the following:

Total Expenditures	\$89,655
Plus Depreciation	2,636
Less Excludable Costs	-76,403
Total Indirect Costs	\$ 15,888

These excluded/unallowable costs include the following:

Supplies purchase for copier	\$ 375
Telephone courtesy phones	172
Postage – billed direct	50,000
Equipment Maintenance for copier	464
Purchase of new Copier	17,253
Lease on Postage Machine	8,139
Total Excludable Costs	\$76,403

Human Resource

The Human Resource Department administers various programs involving recruitment, compensation, benefits, collective bargaining, and personnel policy. The 2014 actual expenses are \$164,835. The Human Resource is responsible for Civil Service and these costs are excludable as they only represent the Sheriff's office which is considered 15% of Salaries and Benefits, and other operating expenses for a total of \$32,365 excludable costs. Items that affect the entire employee base are presented at 100% is \$5,157.

Total Expenditures	\$164,835
Less Excludable Costs	-32,365
Total Indirect Costs	\$132,470

DEPARTMENTS THAT PROVIDE DIRECT SERVICES

Auditor- Administration

The Auditor is responsible for 5 sub-departments; Accounting, Recording, Vehicle Licensing; Elections and Voter Registration. There are 13 employees in the office. During

2014, the accounting staff had 5 full time employees. The total paid hours for the accounting staff was 12,137 out of 30,534 or 39.75%, the accounting staff salaries were \$246,829 out of \$588,771 or 41.92%; the average of both is 40.84%. The expenses were distributed by the 40.84% except for the costs related to other divisions within the office. The total Auditor's Administration 2014 expenses are \$102,990. The amount for the indirect allowable costs is **\$42,022**.

Facilities Maintenance – Motor pool

The facilities maintenance expenses for the motor pool was \$14,151. The total mileage used by each employee was divided by the total miles used for all pool cars. The 2014 amount of indirect usage for Auditor's Accounting, Human Resource, Information Technology and a percentage of County Treasurer is **\$3,157**. County Auditor Administration and Facilities Maintenance did not have vehicle usage that would be included.

Department	Percent of total Usage	Allocation usage	Amount Total costs x Percentage of Usage x Allocation Usage
Auditor Accounting	1.85%	100%	263
Information Technology	15.49%	100%	2,192
County Treasurer	.48%	55.75%	38
Human Resource	5.44%	100%	770
Total Motor Pool Costs			3,263

Facilities Maintenance

The facilities maintenance expenses for the Courthouse were \$357,704; plus \$89,596 for depreciation of capitalized expenses for a total of \$447,300 costs. There were \$19,121 excludable costs as these were billable cost to other departments, i.e. Solid Waste. There were \$2,430 of Unallowable costs for penalties. The total allowable costs are \$425,749. The allowable costs were divided by the square footage of the building. The building square footage is 73,707. The total expenses divided by the square footage equals \$5.78 per square foot. The allowable indirect costs for the Facilities Maintenance total \$30,582. The following is the breakdown.

Room	Square Footage	% allowed	Amount
Auditor's Accounting	345.00	100	\$ 1,993
Accounting Manager	74.00	100	428
Human Resource	916.40	100	5,293
Treasurer's Office	1,892.84	60	6,611
County Auditor	152.10	44	389
Information Services	2,668.00	100	15,411
Mail Room	79.05	100	457
		TOTAL	\$30,582

Non-Departmental

This department's expense for 2014 is \$1,895,141. The indirect cost from this department is for the state auditor, retrospective rating and dues. The state auditor costs for 2014 were \$102,971. The audit was for the Single and Financial Audit and the Accountability Audit. The retrospective rating is for additional premiums that are due to the Department of Labor & Industries for claim expenses above the plan choice. The dues that affect all departments, WSAC, WACO, NACO and state purchasing are also allocated as an indirect expense. The total amounts of indirect costs are **\$102,971**.

Treasurer

The County Treasurer is responsible for the collection of the taxes, receipting of all money from all departments/funds, investments and the redemption of all county warrants. The amount of cash and investments on hand as of December 31, 2014, was \$84,459,490 of which 55.75% was for County funds and 44.25% was for the Special Purpose districts. The total expenses for 2014 were \$515,061, plus depreciation of \$2,973 for a total of \$518,034. The excludable expenses were calculated at the 44.25% or \$227,996. There are \$2,789 unallowable costs for leases and capitalized equipment. The total amount of allowable indirect costs for the Treasurer is **\$287,249**.

Computer Replacement

The total 2014 computer replacement expenses were \$34,593 of this amount **\$14,218** was the amount of direct purchases for Human Resource, Treasurer and Information Technology.

GENERAL COSTS OF GOVERNMENT

Under Paragraph 200.444 of Uniform Administration Requirements, Cost Principles and Audit Requirements for Federal Awards the general costs of government are unallowable. The following unallowable costs include:

- Salaries and expenses of the Board of County Commissioners,
- Cost of the judicial branch of government
- Cost of prosecutorial activities unless treated as a direct cost to a specific program if authorized by statutes or regulation
- Cost of other general types of government services normally provided to the general public such as fire and police

CENTRAL SERVICES INDIRECT COST CALCULATION

The Central Services Departments; Auditor's Accounting, Information Technology, Communications, and Human Resources had indirect costs of \$1,266,309. With the other indirect costs from other departments totaling \$480,303 the total county indirect costs are \$1,746,612.

The County elects to use the simplified method for the rate computation based upon salaries. The total County indirect costs divided by direct wages. The wages paid in 2014 were \$14,719,341.

Indirect Cost Rate Computation:

Indirect Costs divided by	<u>\$ 1,746,612</u>	Indirect Cost Rate =11.87%
Direct Salaries & Wages	\$14,719,341	Adopted Rate = 11.25%

Notes: Apply this rate to allowable salaries and wages

**Kittitas County
Central Services
Simplified Indirect Cost Allocation**

For the Year Ended December 31, 2014

Department		Sub Department	a	b	c	d	e	f	
Indirect Functions that Provide Services to the Service Providing Units			Total Costs 12-31-2014	Additional Costs ie Depr, Rev	Excluded Costs	Unallowable Costs	Indirect Costs a+b+c+d	Direct Salaries/Wages	All Other Direct Costs
0011	Auditor	Accounting	396,238	-	(19,941)	-	376,297	-	-
0017	Information Services	Information Services	759,547	32,671	(4,894)	(45,671)	741,654	-	-
0020	Communications	Postage Machine/Cle Elum Line	89,655	2,636	(76,403)	-	15,888	-	-
0038	Human Resource	Human Resources	164,835	-	(32,365)	-	132,470	-	-
Total Indirect Services			1,410,275	35,307	(133,602)	(45,671)	1,266,309	0	
Departments that Provide Direct Services to the Citizens of the County			a	b	c	d	e	f	
			Total Costs 12-31-2014	Additional Costs ie Depr, Rev	Excluded Costs	Unallowable Costs	Indirect Costs	Direct Salaries/Wages	All Other Direct Costs a+b-f
0010	Assessor	Assessor	999,052	-	-	-	-	649,721	349,331
0011	Auditor	Administration	102,990	-	-	-	42,022	66,912	36,078
0011	Auditor	Recording	129,681	-	-	-	-	91,223	38,459
0011	Auditor	Vehicle Licensing	172,126	-	-	-	-	114,703	57,423
0011	Auditor	Elections	162,211	-	-	-	-	42,628	119,584
0011	Auditor	Voter Registration	53,362	-	-	-	-	25,873	27,489
0011	Auditor	HAVA Grant	1,620	-	-	-	-	-	1,620
0012	Board Equalization	Board Equalization	15,626	-	-	-	-	11,108	4,518
0013	Fire Marshal/Code Enforcement	Fire Marshal/Code Enforcement	168,273	-	-	-	-	109,134	59,139
14	Community Development Service	Community Development Service	100,000	-	-	-	-	-	-
0015	County Clerk	County Clerk	306,169	-	-	-	-	208,895	97,274
0016	Commissioners	Commissioners	456,794	-	-	-	-	311,734	145,060
0018	Cooperative Extension	Cooperative Extension	172,406	-	-	-	-	74,333	98,073
0019	Disability Board	Disability Board	20,337	-	-	-	-	14,656	5,681
0021	Judge - Superior Court	Judge - Superior Court	702,726	-	-	-	-	278,820	423,906
0022	Juvenile	Juvenile	502,873	-	-	-	-	302,153	200,720
0023	Law Library	Law Library	16,725	-	-	-	-	2,849	13,876

Kittitas County
Central Services
Simplified Indirect Cost Allocation

For the Year Ended December 31, 2014

Department	Sub Department	a	b	c	d	e	f	
Departments that Provide Direct Services to the Citizens of the County		Total Costs	Additional Costs	Excluded Costs	Unallowable	Indirect	Direct	All Other
		12-31-2014	ie Depr, Rev		Costs	Costs	Salaries/Wages	Direct Costs
								a+b-f
0024	Lower District Court	Lower District Court	1,044,205	-	-	-	544,598	499,607
0025	Facilities Maintenance	Motorpool	14,151	-	-	3,262	-	14,151
0025	Facilities Maintenance	Maintenance Vehicles	8,690	-	-	-	-	8,690
0025	Facilities Maintenance	Courthouse	357,704	89,596	(17,083.91)	30,582	179,272	268,028
0025	Facilities Maintenance	Sorenson Building	84,724	-	-	-	30,880	53,844
0025	Facilities Maintenance	Upper District Court	124,240	-	-	-	169	124,072
0025	Facilities Maintenance	Berry's Building	46,667	-	-	-	15,724	30,943
0025	Facilities Maintenance	Jail	274,877	-	-	-	38,304	236,573
0025	Facilities Maintenance	Sheriff Admin	43,026	-	-	-	9,143	33,883
0025	Facilities Maintenance	Building Projects	1,825,664	-	-	-	6,000	-
0026	Non-Departmental	Non-Departmental	1,895,141	-	-	102,971	52,785	1,842,356
0029	Prosecutor	Prosecutor	1,701,627	-	-	-	1,043,939	657,688
0030	Sheriff	Sheriff	6,796,780	-	-	-	3,976,070	2,820,710
0031	Treasurer	Treasurer	515,061	2,973	(227,996)	287,249	258,135	259,899
0032	Upper District Court	Upper District Court	527,250	-	-	-	314,995	212,255
0033	Pest Control	Pest Control	22,499	-	-	-	-	22,499
0034	Conference of Government	Conference of Government	146	-	-	-	104	42
0036	Library Advisory Board	Library Advisory Board	124,975	-	-	-	-	124,975
0037	Emergency Management	Emergency Management	152,050	-	-	-	30,351	121,699
0040	Criminal Justice	Criminal Justice	17,180	-	-	-	-	17,180
0043	Declaration of Emergency	Declaration of Emergency	63,022	-	-	-	45,974	17,048
0044	Post Employment Benefits	Post Employment Benefits	49,984	-	-	-	-	49,984
0045	Historical Document Program	Historical Document Program	9,830	-	-	-	8,340	1,490
0046	Current Use	Current Use	939	-	-	-	-	939
0047	Upper Co Ground Water	Upper Co Ground Water	20,201	-	-	-	-	20,201
0060	Computer Replacement	Computer Replacement	34,593	-	-	14,218	-	34,593
109	County Fair	County Fair	1,080,922	-	-	-	316,043	764,879
101	Airport	Airport	99,672	-	-	-	21,666	78,006
105	Community Services	Mental Health	890,696	-	-	-	14,488	876,208
106	County Road	County Road	8,035,415	-	-	-	1,938,734	6,096,681
107	Flood Control	Flood Control	248,335	-	-	-	42,875	205,460
108	Public Facilities	Public Facilities	900,292	-	-	-	694	899,598
110	EIS Trust	EIS Trust	0	-	-	-	-	-
112	Low Income Housing	Low Income Housing	41,180	-	-	-	750	40,430
113	Recreation	Recreation	10,421	-	-	-	877	9,544
114	Homelessness Housing	Homelessness Housing	262,585	-	-	-	1,896	260,689
115	Trial Court Improvements	Trial Court Improvements	64,166	-	-	-	-	64,166
116	Public Health	Public Health	1,475,297	-	-	-	834,357	640,940

**Kittitas County
Central Services
Simplified Indirect Cost Allocation**

For the Year Ended December 31, 2014

Department	Sub Department	a	b	c	d	e	f		
Departments that Provide Direct Services to the Citizens of the County		Total Costs 12-31-2014	Additional Costs ie Depr, Rev	Excluded Costs	Unallowable Costs	Indirect Costs	Direct Salaries/Wages	All Other Direct Costs a+b-f	
118	Veterans Assistance	Veterans Assistance	49,092	-	-	-	-	49,092	
119	911 Excise	911 Excise	677,017	-	-	-	-	677,017	
120	3/10s Clerk	3/10s Clerk	111,070	-	-	-	72,585	38,485	
120	3/10s Juvenile	3/10s Juvenile	36,988	-	-	-	24,303	12,685	
120	3/10s Prosecutor	3/10s Prosecutor	220,302	-	-	-	154,408	65,894	
120	3/10s Sheriff	3/10s Sheriff	1,068,222	-	-	-	562,938	505,285	
120	3/10's Admin	3/10's Admin	0	-	-	-	-	-	
121	Treasurer ULID	Treasurer ULID	7,367	-	-	-	-	7,367	
122	Treasurers M&O	Treasurers M&O	108,678	-	-	-	26,188	82,490	
123	Noxious Weed	Noxious Weed	359,727	-	-	-	191,040	168,687	
125	Auditor Centennial Doc	Auditor Centennial Doc	172,861	-	-	-	-	172,861	
126	Leased Water	Leased Water	26,299	-	-	-	-	-	
127	Misdemeanant Probation	Misdemeanant Probation	735,112	-	-	-	468,158	266,954	
130	Prosecutor Victim Witness	Prosecutor Victim Witness	119,606	-	-	-	71,624	47,982	
131	Drug Enforcement	Drug Enforcement	10,000	-	-	-	-	10,000	
134	Public Defense	Public Defense	28,725	-	-	-	-	28,725	
135	Forfeited Drug Proceeds	Forfeited Drug Proceeds	273	-	-	-	-	273	
136	Adult Misd Pre Diversion	Adult Misd Pre Diversion	0	-	-	-	-	-	
140	Hotel Motel	Hotel Motel	598,376	-	-	-	2,851	595,525	
142	Real Estate Excise Tax Tech	Real Estate Excise Tax Tech	3,750	-	-	-	-	3,750	
202	2010 GO Bond	2010 GO Bond	876,287	-	-	-	-	876,287	
205	Refund Fund	Refund Fund	6,000	-	-	-	-	-	
206	CRID	CRID	0	-	-	-	-	-	
301	Capital Improvements	Capital Improvements	518,098	-	-	-	-	518,098	
302	Courthouse Jail Expanison	Courthouse Jail Expanison	1,279,198	-	-	-	-	1,279,198	
309	Rodeo Grounds Capital Improve	Rodeo Grounds Capital Improve	0	-	-	-	-	-	
401	Solid Waste	Solid Waste	3,325,369	-	-	-	390,232	2,935,137	
402	Community Development Service	Community Development Service	1,441,816	-	-	-	528,566	-	
501	ER&R	ER&R	1,902,681	-	-	-	194,545	1,708,136	
511	Unemployment	Unemployment	47,817	-	-	-	-	47,817	
601	Jerry Williams Library Trust	Jerry Williams Library Trust	0	-	-	-	-	-	
	Total Direct Services	46,677,909	92,569	(245,080)	(5,219)	480,303	14,719,341	29,185,925	0
	TOTAL	48,088,184	127,876	(378,682)	(50,890)	1,746,612	14,719,341	29,185,925	0
		(48,088,181)							
		3							

Indirect Cost Rate Computation:

Indirect Costs divided by
Direct Salaries & Wages

1,746,612
14,719,341

Indirect Cost Rate =

11.87%

Adopted Rate =

11.25%

Notes:

Apply this rate to total allowable salaries for each claim for reimbursement