KITTITAS COUNTY

BOARD OF COUNTY COMMISSIONERS

RESOLUTION NO. 2017 - 121

A Resolution adopting the Kittitas County Sheriff Cost per Deputy for the Budget Year 2017

WHEREAS, Kittitas County receives Federal Grant Dollars and bills other organizations, 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 Sheriff needs to adopt a <u>rate for the Cost of a Deputy</u>, and;

WHEREAS, the County Auditor has reviewed and approved the Cost Plan and determined the Kittitas County Sheriff Rate's to be in compliance, and

WHEREAS, the attached documentation shows the calculation rate for the Cost per Deputy 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 rates as follows

Regular hours non-federal \$63.00 Regular hours federal \$54.00 Overtime hours non-federal \$94.00 Overtime hours federal \$82.00

for the Cost per Deputy for Kittitas County Sheriff as certified by the County Auditor, effective January 1, 2017.

ADOPTED this 1st day of August, 2017

the Board/Deputy Clerk of the Board

COUNTY COUNTY CO

BOARD OF COUNTY COMMISSIONERS KITTITAS COUNTY, WASHINGTON eman

Commissioner

CERTIFICATE OF COST PER DEPUTY

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

(1) All costs included in this proposal, dated January 1, 2017, to establish a billing rate for the cost per deputy for 2017 are allowable in accordance with the requirements of the Federal award(s) to which they apply and the provisions of this Part. Unallowable costs have been adjusted for in allocating costs as indicated in the cost 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 Adopted Budget and the 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 and the Federal Government will be notified of any accounting changes that would affect the pre-determined rate.

I declare that the foregoing is true and correct.

Governmental Unit: Kittitas County Sheriff

Signature:

Name of Official: _____Jerald V. Pettit______

Title: _Kittitas County Auditor_____

Date of Execution: ____January 1, 2017_____

The 2017 Cost per Deputy Rate is approved based upon the 2017 adopted budget and completed review 6-08-2017.

The rates approved are:

Regular hours non-federal \$63.00 Regular hours federal \$54.00 Overtime hours non-federal \$94.00 Overtime hours federal \$82.00

FINAL RATE FOR OFF-DUTY DEPUTY (REG TIME) 'Man and \$ 63 Machine':	FINAL RATE FOR OFF-DUTY DEPUTY (OT IS 1.5 REG TIME): \$ 94	FINAL FEDERAL RATE FOR DEPUTY (REG TIME) 'Man and \$ 54 Machine':	FINAL FEDERAL RATE FOR DEPUTY (OT IS 1.5 REG TIME): \$ 82
Average of deputy regular \$ 45.80 salaries/hour:	Total # Deputies & Line vehicles 31	Average of deputy regular salaries/hour: \$ 42.53	Total # Deputies & Line vehicles 31
Total direct costs \$ 450,197.45	Direct Costs - Deputy	Total direct costs \$ 450,197.45	Direct Costs - Deputy
Total indirect costs \$ 317,849.72	(A): Total cost to outfit a new deputy (Year 1): \$ 77,806.23	Total indirect costs (disallowed) \$ -	(A): Total cost to outfit a new deputy (Year 1): \$ 77,806.23
Total direct & indirect costs/Deputy (31 FTEs funded @ 2,080 hrs/yr)	(B): Total cost to outfit an existing deputy: \$ 3,565.08	Total direct & indirect costs/Deputy (31 FTEs funded \$ 6.98 @ 2,080 hrs/yr)	(B): Total cost to outfit an existing deputy. \$ 3,565.08
	(A/3): Assume one backfilled deputy hired per 3 years, total cost/year:		(A/3): Assume one backfilled deputy hired per 3 years, total cost/vear:
Allocable Vehicle Direct costs \$ 319,700.45	(B*28): Total cost for operating remaining 28 experienced deputies/year (cost of op/year, including training cost averaging ~\$14,000/year):	Allocable Vehicle Direct costs \$ 319,700.45	(B*28): Total cost for operating remaining 28 experienced deputies/year (cost of op/year, including training cost averaging ~\$14,000/year):
Total number of LE and L&J vehicles 31	Kittcom/Spillman Costs (85% of total contract cost) \$ 245,669.18	Total number of LE and L&J vehicles	Kittcom/Spillman Costs (85% of total contract cost) \$ 245,669.18
Total Direct and Allocable Costs/vehicle \$ 10,312.92	2016 Insurance (KCSO property & personnel liability) \$ 64,770.62	Total Direct and Allocable Costs/vehicle \$ 10,312.92	2016 Insurance (KCSO property & personnel liability) \$ 64,770.6
Total Direct and Allocable Costs/Vehicle/Hour (2,080 hrs/year)	Total direct costs \$ 450,197.45	Total Direct and Allocable Costs/Vehicle/Hour (2,080 hrs/year) 4.96	Total direct costs \$ 450,197.45
	Indirect Costs		Indirect Costs-DISALLOWED
Allocable Vehicle Direct costs	Annual total admin/support staff salaries and wages: \$ 317,849.72	Allocable Vehicle Direct costs	Annual total admin/support staff salaries and wages:
2017 Estimated cost for allocated depreciation, \$ 234,700.45 warranties and repairs	Total Indirect Costs \$ 317,849.72	2017 Estimated cost for allocated \$ 234,700.45 depreciation, warranties and repairs	Total Indirect Costs \$ -
Estimated 2017 LE and L&J fuel cost: \$85,000 Total Allocable Costs \$ 319,700.45		Estimated 2017 LE and L&J fuel cost: \$85,000 Total Allocable Costs \$ 319,700.45	
Note 1: Storage units are used for storing speciality it line deputy items. Therefore, storage unit costs are no	ems, SRT, SAR, water rescue, command center, etc. not ot included in the off-duty officer rate calculation.	Note 1: Storage units are used for storing speciality items deputy items. Therefore, storage unit costs are not includ	
Note 2: OMB Super Circular 200 prohibits inclusion o elected officials. The Sheriff's salary is therefore not in	f costs that benefit the public at large, including the costs of included here.	Note 2: OMB Super Circular 200 prohibits inclusion of co elected officials. The Sheriff's salary is therefore not inclu	
Note 3: A mix of actual and estimated costs are used use solely actuals to create this calculation.	here, in this initial calculation. In succeeding years, we will	Note 3: A mix of actual and estimated costs are used her use solely actuals to create this calculation.	re, in this initial calculation. In succeeding years, we will
Note 4: Assume 173,33 hours/month*12 months. Not benefits are still paid while on leave.	accounting for hours of paid leave taken, as wages and	Note 4: Assume 173,33 hours/month*12 months. Not acc benefits are still paid while on leave.	counting for hours of paid leave taken, as wages and
		Note 5: Indirect costs are DISALLOWED under Federa	

FINAL RATE FOR OFF-DUTY DEPUTY (REG TIME) 'Deputy \$ 58 Only'	FINAL RATE FOR OFF-DUTY DEPUTY (OT IS 1.5 REG TIME):	87	FINAL FEDERAL RATE FOR DEPUTY (REG TIME) 'Deputy Only'	\$	50	FINAL FEDERAL RATE FOR DEPUTY (OT IS 1.5 REG TIME):	\$ 7
Average of deputy regular salaries/hour: \$ 45.80	Total # Line vehicles	30	Average of deputy regular salaries/hour:	\$	42.53	Total # Line vehicles	30
Total direct costs \$ 450,197.45	Direct Costs		Total direct costs	\$ 45	0,197,45	Direct Cost	S
Total indirect costs \$ 317,849.72	(A): Total cost to outfit a new deputy (Year 1); \$	77,806,23	Total indirect costs (disallowed	- 35	340	(A): Total cost to outfit a new deputy (Year 1):	\$ 77,806
Total direct & indirect costs/Deputy (31 FTEs funded @ 2,080 hrs/yr)	(B): Total cost to outfit an existing deputy:	3,565.08	Total direct & indirec costs/Deputy (31 FTEs funder @ 2,080 hrs/yr	t i \$	6.98	(B): Total cost to outfit an existing deputy:	\$ 3,565.
	(A/3): Assume one backfilled deputy hired per 3 years, total cost/year:	25,935_41				(A/3): Assume one backfilled deputy hired per 3 years, total cost/year:	\$ 25,935.
	(B*28): Total cost for operating remaining 28 experienced deputies/year (cost of op/year, including training cost averaging ~\$14,000/year);	113,822.24				(B*28): Total cost for operating remaining 28 experienced deputies/year (cost of op/year, including training cost averaging ~\$14.000/year):	\$ 113,822
	Kittcom/Spillman Costs (85% of total contract cost)	245,669.18				Kittcom/Spillman Costs (85% of total contract cost)	\$ 245,669.
	2016 Insurance (KCSO property & personnel liability)	64,770.62				2016 Insurance (KCSO property & personnel liability)	\$ 64,770.
	Total direct costs \$	450,197.45				Total direct costs	\$ 450,197.
	Indirect Costs					Indirect Costs-DISA	LLOWED
	Annual total admin/support staff salaries and wages:	317,849.72				Annual total admin/support staff salaries and wages:	\$
	Total Indirect Costs \$	317,849.72				Total Indirect Costs	\$ -
Note 1: Storage units are used for storing speciality its not line deputy items. Therefore, storage unit costs and	e not included in the off-duty officer rate ca	center, etc. alculation.	Note 1: Storage units are used for line deputy items. Therefore, storage	storing sp ge unit co	peciality items, osts are not inc	SRT, SAR, water rescue, comman luded in the off-duty officer rate ca	d center, etc. no culation.
Note 2: OMB Super Circular 200 prohibits inclusion of of elected officials. The Sheriff's salary is therefore no		iding the costs	Note 2: OMB Super Circular 200 pr elected officials. The Sheriff's salar				cluding the costs
Note 3: A mix of actual and estimated costs are used will use solely actuals to create this calculation.	here, in this initial calculation. In succeeding	ng years, we	Note 3: A mix of actual and estimat use solely actuals to create this cale		are used here	, in this initial calculation. In succee	ding years, we v
Note 4: Assume 173.33 hours/month*12 months, Not benefits are still paid while on leave.	accounting for hours of paid leave taken, a	as wages and	Note 4: Assume 173.33 hours/mon benefits are still paid while on leave		onths, Not acco	unting for hours of paid leave taker	n, as wages and
			Note 5: Indirect costs are DISALL	-OWED ι	under Federal	grants.	

2017 Cost Per Deputy

2017 COST OF A DEPUTY - REGULAR TIME AND OVERTIME CALCULATIONS of AVERAGES PER STEPS

	Effective	Base	Annual	Reg	Reg Hrly			Bet	nefits per	Reg Hour	s		Total			
Deputy	Dates	Salary	Salary	Hours/ mo	Rate	FICA	L	.&I	Ret.	Unempl.	Medical	Indirect Cost	nourly al/ben	Total FE hourly sal		THE R LEWIS CO.
STEP 1	1/1/2017	\$4,679.00	\$56,148.00	173.33	\$ 25.57	\$ 1.9561	\$ (0.9153	\$1.3373	\$ 0.0681	\$8,7532	\$ 2.8766	\$ 41.48		\$	38.60
STEP 2	1/1/2017	\$4,853.00	\$58,236.00	173.33	\$ 26.52	\$ 2.0289	\$ (0.9153	\$1,3871	\$ 0.0706	\$8,7532	\$ 2.9837	\$ 42.66		\$	39.68
STEP 3	1/1/2017	\$5,018.00	\$60,216.00	173.33	\$ 27.42	\$2.0978	\$ (0.9153	\$1.4342	\$ 0.0730	\$8.7532	\$ 3.0849	\$ 43.78		\$	40.70
STEP 4	1/1/2017	\$5,316.00	\$63,792.00	173.33	\$ 29.05	\$2.2222	\$ (0.9153	\$1.5192	\$ 0.0774	\$8.7532	\$ 3.2680	\$ 45.80		\$	42.54
STEP 5	1/1/2017	\$5,593.00	\$67,116.00	173.33	\$ 30.57	\$2.3383	\$ (0.9153	\$ 1.5986	\$ 0.0814	\$8.7532	\$ 3.4387	\$ 47.69		\$	44.25
CPL 1	1/1/2017	\$5,872.00	\$70,464.00	173.33	\$ 30.57	\$ 2.3383	\$ (0.9153	\$ 1.5986	\$ 0.0814	\$8.7532	\$ 3,4387	\$ 47.69		\$	44.25
CPL 2	1/1/2017	\$5,988.00	\$71,856.00	173.33	\$ 30.57	\$2.3383	\$ (0.9153	\$ 1.5986	\$ 0.0814	\$8,7532	\$ 3,4387	\$ 47.69		\$	44.25
SGT 1	1/1/2017	\$6,350.00	\$76,200.00	173.33	\$ 30.57	\$2.3383	\$ 1	0.9153	\$ 1.5986	\$ 0.0814	\$8.7532	\$ 3,4387	\$ 47.69		\$	44.25
SGT 2	1/1/2017	\$6,512.00	\$78,144.00	173.33	\$ 30.57	\$2.3383	\$	0.9153	\$ 1.5986	\$ 0.0814	\$8.7532	\$ 3.4387	\$ 47.69		\$	44.25

		Effective	Base	ОТ	OT			Be	nefits per	OT Hours			Total		Total FED
	Deputy	Dates	Salary	Hours	Rate/Hour (1.5)	FICA	L&I		Ret. Unempl.		Medical	Indirect Cost	hourly OT sal/ben		hourly OT sal/ben
	STEP 1	1/1/2017	\$4,679.00	1	\$ 38.35	\$ 2.9341	\$	0.9153	\$2.0059	\$ 0.1021	\$ -	\$ 4.3149	\$ 48.63		\$ 44.31
	STEP 2	1/1/2017	\$4,853.00	1	\$ 39.78	\$ 3.0434	\$	0.9153	\$2.0806	\$ 0.1059	\$ -	\$ 4.4755	\$ 50.40		\$ 45.93
	STEP 3	1/1/2017	\$5,018.00	1	\$ 41.13	\$ 3.1466	\$	0.9153	\$2.1512	\$ 0.1095	\$ -	\$ 4.6274	\$ 52.08		\$ 47.46
	STEP 4	1/1/2017	\$5,316.00	1	\$ 43.57	\$ 3.3333	\$	0.9153	\$2,2789	\$ 0.1160	\$ -	\$ 4.9020	\$ 55.12		\$ 50.22
4	STEP 5	1/1/2017	\$5,593.00	1	\$ 45.85	\$3.5074	\$	0.9153	\$2.3979	\$ 0.1221	\$ -	\$ 5.1580	\$ 57.95		\$ 52.79
	CPL 1	1/1/2017	\$5,872.00	1	\$ 45.85	\$3.5074	\$	0.9153	\$2.3979	\$ 0.1221	\$ -	\$ 5.1580	\$ 57.95		\$ 52.79
	CPL 2	1/1/2017	\$5,988.00	1	\$ 45.85	\$3.5074	\$	0.9153	\$2.3979	\$ 0.1221	S -	\$ 5.1580	\$ 57.95		\$ 52.79
	SGT 1	1/1/2017	\$6,350.00	1	\$ 45.85	\$ 3.5074	\$	0.9153	\$2.3979	\$ 0.1221	S -	\$ 5.1580	\$ 57.95		\$ 52.79
	SGT 2	1/1/2017	\$6,512.00	1	\$ 45.85	\$3.5074	\$	0.9153	\$2.3979	\$ 0.1221	\$ -	\$ 5.1580	\$ 57.95		\$ 52.79

		2017 Current Rates			
	Social Security	0.0765 x salary			
	L&I	0.9153 x hours			
	Retirement	0.0523 x salary	01_01_17 no changes		
	Unemployment	0.002663 x salary	2017		
	Medical Premium	8.75 x hours	premium	\$	1,517.20
Indire	ect Cost Allocation	0.1125 x salary			

NOTE 1: Longevity, fitness, and education stipends were not included, as they are not material to the final outcome,

NOTE 2: Medical benefits are allocated between total regular hours only, not included in OT too.

Off-Duty Deputy Salaries and Benefits
erage of Regular Hourly Salaries and Benefits: 45.80
erage of OT Salaries and Benefits: 55.11

Federal	Deputy	/ Salaries	and Benefits	

	erage of Regular Hourly Salaries and Benefits 42.53	
Ave \$	erage of OT Salaries and Benefits: 50.21	

2017 Cost Per Deputy

DIRECT COSTS ALLOCA			a ones	20	10/1
			100		
DESCRIPTION		COST			
Cost of outfitting a new Deputy, year 1:	_				
UNIFORMS		1,557.08			
ACADEMY PACK (ENTRY LEVEL DEPUTY)	5	150,00			
BP VEST	ş	889.00			
DUTY GEAR FIREARMS		535.60	1		
EQUIPMENT		3.370.55			
VEHICLE		67,308.00			
			\$ 77,806.2	P.	
	_				_
Cost of outfitting an experienced Deputy	(Venil	arc.		-	
UNIFORMS		1,567,08	i i		
FIREARMS/ALIMO		300.00			
EQUIPMENT		558.00			
VEHICLE GENERAL ANNUAL COSTS		1,140.00			
			\$ 3,565.04	\$ =#	
and the second	-	-			
tiple of average costigal: DOT Annual fuel cost		Total	Total gai	I	Avg
range (Jan-Dec 16):		cost/invoice	fuel/invoice		ost/Gal
Jan		7.544.25	3,788,2	\$ \$	1.99
Feb		5,984,96	3,466.2		1.76
March		6.763.49	3,895.3		1.74
April		5,469.14	3,421.3		1.89
May		8.568.82	4,106.6	1 8	2.09
June	3	8,315.35	3,705.5		2.24
July		8.397.94	3,710.8		2.25
Aug Sep		8,502,18	3,827.1		2.32
Oct		8,454.98	3.595.1		2.35
Nov	2	7,315.68	3,116,7	1	2.35
Dec		7,230,23	3,371.0	1 5	2.14
(This is the involce total, not just Patrul)	-	82,006,71	5 43,608,4		2.11
2017 budgeted fuel cost for line and L&J	1	\$85,000	•	111/	
verage cost/mile (using \$2.11/gal, &assume 15		900,000			
(mpg avg)	\$	0.14			
Assume ave total miles driven/hour	200	50.00			
Avg fuel cost/mile/hour	\$	7.04			
	_				
2017 KITTCOM/SPILLMAN COST	S	245,669.18	-		
(Per contract)			-		
			-		
016 Insurance (KCSO property & personnel					
liability)	\$	64,770.62			
(rem juil, non-boating partice enly)					
A second s					
2017 Estimated vehicle maintenance for LE and LAJ sehicles:	\$	55,000.00			
2017 Depr Values (from Kay's depreciation schedule):	\$	146,072.62			
2017 Allocated vehicle warranties for NEW LE and L&J	\$	33,627.83			
2017 Estimated cost for allocated depreciation,	12	Concernance			
warranties and repairs	\$	234,700.45	0		

E Direct Costs 1 General, Direct costs are those that can be identified specifically with a particular final cost objective

2 Application, Typical direct costs chargeoble to Federal awards are:

a Compensation of employees for the time deviated and electricitied specifically to the performance of those awards.

b Cost of materials acquired, consumed, or expended specifically for the purpose of those awards

c. Exapment and other approved capital expanditures.

d. Travel expenses incurred specifically to carry out the award

3. Minor items. Any direct cost of a minor amount may be treated as an indirect cost for reasons of practicality where such accounting treatment for that item of cost is consistently applied to all cost objectives.

4 Factors affecting allowability of costs To be allowable under Federal awards, costs must meet the following general criteria:

a. Be necessary and reasonable for proper and efficient performance and administration of Federal awards.

5, Reasonable costs. A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost.

2017 COST OF A DEPUTY - ADMIN REGULAR TIME ALLOCABLE TO INDIRECT COSTS

		-		% of Time		f Annual			Benefits per	Reg Hours			Tota	I Salaries and
ADMIN NAME	Effective Dates	Base Salary	Annual Salary	Spent as Deputy Support	Allo	alaries cable to idirect	FICA	L&I	Ret.	Unempl.	Medical	indurect i		fits Allocable firect Suppor
Clay Myers	1/1/2017	\$8,059.00	\$96,708.00	45%	\$	43,519	\$3,329,1729	\$0.9153	\$5,057,8284	\$115.8900	\$ 8,7532	\$4,895,8425	\$	56,927
Steve Panaltoni	1/1/2017	\$6,712.00	\$80,544.00	10%	\$	8,054	\$ 616.1616	\$0.9153	\$4,212,4512	\$ 21.4489	\$ 8 7532	\$ 906,1200	\$	13,820
Heather Seibert	1/1/2017	\$4,414.00	\$52,968,00	90%	\$	47.671	\$3,646,8468	\$0.9153	\$2,770,2264	\$126.9484	\$ 4,0385	\$5,363.0100	\$	59,583
Kim Dawson	1/1/2017	\$5,108.00	\$61,296.00	20%	\$	12,259	\$ 937.8288	\$0,9153	\$3,205.7808	\$ 32,6462	\$ 4.0385	\$1,379 1600	\$	17,820
Tina Rowan	1/1/2017	\$3,699.00	\$44,388.00	90%	\$	39,949	\$3,056 1138	\$0.9153	\$2,321,4924	\$106 3847	\$ 4.0385	\$4,494,2850	\$	49,932
Jill Beedle	1/1/2017	\$3,590.00	\$43.080.00	90%	\$	38,772	\$2,966.0580	\$0.9153	\$2,253,0840	\$103.2498	\$ 4,0385	\$4,381,8500	5	48,461
Karra Bailey	1/1/2017	\$5,578.00	\$66,936.00	85%	\$	56,896	\$4,352 5134	\$0.9153	\$3,500,7528	\$151 5130	\$ 4 0385	\$6,400.7550	\$	71,306

\$ 317,850

2	017 Current Ra	tes			
Social Security	0.0765 x sa	alary			
L&I	0 9153 x ho	ours			
Retirement	0.0523 x sa	alary			
Unemployment	0.002663 x sa	alary	2017 pr	emi	m
Medical Premium (Corr, non-union)	4.04 x ho	OULS	Corr, non-union	\$	700.00
Medical Premium (Line)	8.75 x h	ours	Line	\$	1,517.20
Indiract Cost Allocation	0.1125 x s	alary			

NOTE 1: Longevity, fitness, and education stipends were not included, as they are not material to the final outcome.

Note 2: Applicable admin duties include AR billings, AP voucher processing, budgetary work, working with off-duty deputies, etc.

Note 3: OMB Super Circular 200 prohibits inclusion of costs that benefit the public at large, including the costs of elected officials.

The Sheriff's salary is therefore not included here.

From OMB Super Circular 200

F. Indirect Costs

1

1. General. Indirect costs are those: (a) incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. The term "indirect costs," as used herein, applies to costs of this type originating in the grantee department, as well as those incurred by other departments in supplying goods, services, and facilities. To facilitate equitable distribution of indirect expenses to the cost objectives served, it may be necessary to establish a number of pools of indirect costs within a governmental unit department or in other agencies providing services to a governmental unit department, indirect cost pools should be distributed to benefited cost objectives on bases that will produce an equitable result in consideration of relative benefits derived.

2 Cost allocation plans and indirect cost proposals. Requirements for development and submission of cost allocation plans and indirect cost rate proposals are contained in Attachments C, D, and E

3. Limitation on indirect or administrative costs.

a. In addition to restrictions contained in this Circular, there may be laws that further limit the amount of administrative or indirect cost allowed,

b, Amounts not recoverable as indirect costs or administrative costs under one Federal award may not be shifted to another Federal award, unless specifically authorized by Federal legislation or regulation,

G. Interagency Services. The cost of services provided by one agency to another within the governmental unit may include allowable direct costs of the service plus a pro rate share of indirect costs. A standard indirect cost allowance equal to ten percent of the direct salary and wage cost of providing the service (excluding overtime, shift premiums, and fringe benefits) may be used in lieu of determining the actual indirect costs of the service. These services do not include centralized services included in central service cost allocation plans as described in Attachment C.

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COST PER	10000 2000000	\$72.00 \$72.00 \$72.00		Mercel Me	200 000 200 000 200 2	\$110.00 \$200.00 \$10.00 \$10.00 \$10.00 \$10.00 \$10.00 \$10.00 \$10.00 \$10.00	11 000 00 10 000 00 10 000 00 11 000 00 10 0000000000	- Contract
Issued o								
NITTIAS COMPY SHERFFS OFFICE PATROL DEFUTY COSTS	Uncertainte Anvira Uncertainte Anvira uncertainte Anvira uncertainte Anvira Social Anvira Social Anvira Social Anvira Anvi	ANA ATTEME LEVEL I RP VISION AND CALL I RP VISION AND CALL ANA ATTEME ANA ATTEME ATTEME ANA ATTEME	The control of the co	2 4 D 2 6 2 12 12 12	CONTRACT AND CONTR	<u>8</u> 2	Alternational Scalar Staty (Collision) Antice State (Collision) Antice State (Collision) Antice Scalar Scalar Antice State Scalar Antice State Sca	MANTHAY SERVICE MODELE VICEO SYSTEM WINNER (IT CAMERAS) REPORTING OF CAMERAS)

									MONTHLY								TYNNIN									
200000	115.000.00	2175.00	14/10/00	\$1.610.001		THE OTHER	\$150.00		804		\$5,000.00	\$260.00	2402.00	3125.00	\$165.00	12,150,00	200.00	100.001	20010025	BOOK .	145.00	\$10.00	\$30,000	240,00	\$10,00	100 111
NUCCO IN	315 100 001	100/00/20	2470.00	21 = 70 001		NA COLOR	Non St		10002		10,000 00	お目的	THE ISLAND	1125 201	100 2012	100,001,21	200 005	00.004	「数年は	100 001	M GAY	100.012	100.011	340.00	810.04	25.001
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PURCINSE - FOID # 50V	PATROL BUILT	STRAPHOCS	510951093	VENDLE POLETE SADIO	NOBLE CATA COMPUTER	CURRENT ACCHOAND	MODULE MARK ANTENNA	COMPLYCH WHEN HAVE	INCENTIALY SERVICE	MORE VIEO SYSTEM	8	HANCHELD BOAMBR	MUBULE PRINTER	ILAGUTE WICHARDES	INCOME LIGHT WICHARDER	RADAR UNIT WORKTERNAS	RECENT CALEBRATION	FORTABLE MACHO CHANDEN	VUNTERIALL SEALON TITES	JUMPER CABLES	THE CHANGE	SHOVEL	EAFETY CONES	ROAD FLARES (1 CASE)	WOOL BLANKET	CRANCE TRAFFIC PARTY

SpreadsheetsMccountingICost Allocation (includes Excel & Word)Sherif12017 COST OF A DEPUTY.xisx

KITTITAS COUNTY SHERIFF'S OFFICE PATROL DEPUTY COSTS

Updated:	
8/16/2016 (Jill)	

A POP OF

			~~~		\$3,565.08
		ISSUED	COST PER	SUB-	
		QTY	ITEM	TOTAL	TOTAL
UNIFORMS					\$1,567.08
	UNIFORM PANTS	2	\$70.00	\$140.00	
	UNIFORM S/S SHIRT	2	\$60.99	\$121.98	
	UNIFORM L/S SHIRT	2	\$64.99	\$129.98	
	BOOTS	1	\$300.00	\$300.00	
	GREEN TIE	1	\$10.00	\$10.00	
	STOCKING HAT	1	\$16.73	\$16.73	
	BALL CAP	1	\$20.00	\$20.00	
	JUMPSUIT	1	\$520.00	\$520.00	
	NAME TAG	1	\$8.64	\$8.64	
	BADGE	1	\$84.75	\$84.75	
	WINTER JACKET W/ LINER	1	\$215.00	\$215.00	
FIREARMS					\$300.00
	HANDGUN AMMO	1	\$250.00	\$250.00	
	LESS LETHAL AMMO	1	\$45.00	\$50.00	
EQUIPMENT					\$558.00
	CELL PHONE MONTHLY				
	SERVICE	1	\$30.00	\$360.00	MONTHL
	FINGERPRINT KIT	1	\$120.00	\$120.00	
	CRIME SCENE TAPE	1	\$15.00	\$15.00	
	<b>BIOHAZARD CONTAINERS</b>	2	\$5.00	\$10.00	
	BIOHAZARD PICKUP KIT	1	\$10.00	\$10.00	
	RUBBER GLOVES	1	\$10.00	\$10.00	
	DISINFECTANT	1	\$3.00	\$3.00	
	C-A-T TOURNIQUET	1	\$30.00	\$30.00	

VEHICLE					\$1,140.00
	COMPUTER WIRELESS				
	MONTHLY SERVICE	1	\$40.00	\$480.00	MONTHLY
	RADAR CALIBRATION	1	\$80.00	\$80.00	ANNUAL
	WINTER/ALL-SEASON TIRES	4	\$145.00	\$580.00	ANNUAL

	FUND 001	-30 12/31/16					
DIVISION NAME	GL CODE	DESCRIPTION	OBJ CODE	2013 ACTUAL EXPENSES	2014 ACTUAL EXPENSES	2015 ACTUAL EXPENSES	2016 ACTUAL EXPENSES
		TRAVEL - prorated for admin 39% of total					
ADMIN	300154301	travel cost	4301	2,560	2,560	2,560	2,560
PATROL	300254301	TRAVEL	4301	4,926	1,713	3,390	4,51
SAR	30020554301	TRAVEL	4301	482	553		
WATER RESCUE	30021554301	TRAVEL	4301	-	-	580	46
PATROL L&J	30029954301	TRAVEL	4301	888	1,029	835	3,46
		TRAVEL	4301 Total	8,856	5,856	7,366	11,00
ADMIN	300154906	REGISTRATION/TRAINING-prorated for admin at 39% of total training/reg cost	4906	2,563	2,563	2,563	2,56
PATROL	300154906	REGISTRATION/TRAINING	4906	2,303	1,059	2,303	2,06
SAR	30020554906	REGISTRATION/TRAINING	4906	2,211	1,035	2,033	2,00
WATER RESCUE	30020534906	REGISTRATION/TRAINING	4906			850	37
PATROL L&J	30021334906	REGISTRATION/TRAINING	4906	914	799	650	1,18
FAINOLEQ	30023334300	TRAINING	4906 Total	5,688	4,421	6,902	6,18
		TRAVEL & TRAINING ACTUALS		14,543.52	10,276.24	14,267.47	17,191.0
		4 YEAR AVG TRAINING+TRAVEL	14,069.56				
	2 2 2 2	4 YEAR AVG TRAINING ONLY	5,798.22				

### 2017 Cost Per Deputy

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Asset No	Asset Description	Cost	Depreciation	2016 Book Value	Life	2016 Annual Depr.	2017 Annual Depr.
100380	2013 DODGE CHARGER (GOEMAN)	26,377.84	22,531.10	3,846.74	4	6,594.44	3,846.74
100431	2014 FORD INTERCEPTOR SUV (KIVI)	30,276.71	20,184.47	10,092.24	4	7,569.18	7,569.18
100432	2014 AWD INTERCEPTOR SUV (VRAVES)	30,276.71	19,553.71	10,723.00	4	7,569.18	7,569.18
100433	2014 FORD INTERCEPTOR SUV (SHUART)	30,171.96	21,371.77	8,800.19	4	7,543.01	7,542.99
100434	2014 FORD F150 TRUCK CCAB 4X4 (JONASSEN)	29,723.30	21,054.01	8,669.29	4	7,430.82	7,430.83
103036	2015 FORD INTERCEPTOR SUV (MARTIN)	29,513.20	12,912.06	16,601.14	4	7,378.32	7,378.30
103037	2015 INTERCEPTOR SUV (WHITSETT)	29,513.20	12,912.06	16,601.14	4	7,378.32	7,378.30
103038	2015 F250 PICKUP SHORT BED (GREEN)	29,601.92	11,717.48	17,884.44	4	7,400.51	7,400.48
103039	2015 F250 PICKUP SHORT BED (MCKEAN)	29,601.92	11,717.48	17,884.44	4	7,400.51	7,400.48
103040	2015 F250 PICKUP SHORT BED (MCBRIDE)	29,601.92	11,717.48	17,884.44	4	7,400.51	7,400.48
103700	2016 FORD INTERCEPTOR SUV (FOSTER)	30,265.47	5,674.77	24,590.70	4	5,674.77	7,566.37
103701	2016 FORD INTERCEPTOR SUV (RICKEY)	30,265.47	5,674.77	24,590.70	4	5,674.77	7,566.37
103702	2016 FORD INTERCEPTOR SUV (G. THOMPSON)	30,265.47	5,674.77	24,590.70	4	5,674.77	7,566.37
103703	2016 FORD INTERCEPTOR SUV (R. THOMPSON)	30,265.47	5,674.77	24,590.70	4	5,674.77	7,566.37
103704	2016 FORD INTERCEPTOR SUV (THOMAS)	30,265.47	5,674.77	24,590.70	4	5,674.77	7,566.37
103705	2016 FORD INTERCEPTOR SUV (CORBETT)	30,265.47	5,674.77	24,590.70	4	5,674.77	7,566.37
103706	2016 FORD F250 SHORT BED (BERG)	32,382.72	6,071.76	26,310.96	4	6,071.76	8,095.68
103707	2016 FORD F250 SHORT BED (NALE)	32,383.23	5,397.20	26,986.03	4	5,397.20	8,095.81
103708	2016 FORD ESCAPE AWD (BANNISTER)	24,747.59	4,640.17	20,107.42	4	4,640.17	6,186.90
17321	2009 FORD ESCAPE (SEVERSON)	25,956.55	25,956.55		3	5	
17982	2010 FORD ESCAPE (SINCLAIR)	29,315.79	29,315.79		3		
17985	2010 FORD CROWN VICTORIA (HOCTOR)	36,660.48	36,660.48	· · ·	3		-
17986	2010 CROWN VICTORIA (MUNGUIA)	36,660.48	36,660.48		3		-
18376	2011 CROWN VICTORIA (NIELSEN)	37,569.68	37,569.68	•	3		
18377	2011 CROWN VICTORIA (MARGHEIM)	37,569.68	37,569.68		3	÷	
18821	2012 FORD F250 (HOUSEBERG)	29,397.03	29,397.03		4	¥	-
18904	2013 FORD EXPLORER (ROMERO)	29,745.07	27,886.02	1,859.05	4	7,436.25	1,859.05
18905	2013 FORD EXPLORER (KOKJER)	29,287.75	27,457.26	1,830.49	4	7,321.98	1,830.49
	2013 FORE EXPLORER (SEILSTAD)	29,287.75	27,457.26	1,830.49	4	7,321.98	1,830.49
	2013 FORD EXPLORER (BLUME)	29,745.07	27,886.02	1,859.05	4	7,436.25	1,859.05
19871	2008 FORD F150 CC PU #0808 (WOODY)	57,921.80	57,921.80		3		A
						153,339.01	146,072.62

NOTE: Warranties are not capitalized, so therefore not depreciated.

#### 2017 Cosl Per Deputy

100		2017 VEHICLE COST		and the second second		-	Warranty totals
				2016 ACTUAL	2017 PROJECTED	20.17 ESTIMATED	\$33,627.83
170	SOLT FORD FOLCE WATERCEPTOR, SUIV VEHICLE PURCHASE WITH SOD DISCOUNT PREMIUM MAINTENANCE FLAN (BITO 000) PREMIUMCARE EXT WARRANTY (\$1760.000) DRIANI MEDIAE EXT WARRANTY (\$1760.000) DATASTI MOBLE MARK ANTENNA DATASTI MOBLE MARK ANTENNA DATASTI VERUS SOLO VIDEO SYSTEM VEINYOOD RADOR WAY DEED I KADAR	FORD FORD KITTITAS CO AUDITOR DATA911 DATA911	GENERAL 70 1 200254640 1 300254813 1 300254813 1 30025468 1 30025563 1 30025563 1 3002556403	142.25 34.779.84 5152.78	INCREASE (5%) \$15,520,91 1133,92 \$158,22 12,58 (235,34 17,51 12,95,84	<u>COSTS</u> 531,636,13 \$2,812,32 \$3,322,82 \$49,81 \$5,015,68 \$157,79 \$5,368,38	
	KEENVOGO RACINO UMH BEE III KAGAN IGRAPHICS RACAR CALIBRATION & CERTIFICATE VERICLE BUILD WINTER TREES TIRE CHAINS	ILES SCHWAB	1 300250403 1 30025397 1 30025397 1 30025401 1 30025403 1 30025405 1 300254805 1 300254805	\$1.589.09 \$7.050.97 \$351.00 \$77.76 \$14,000.00 \$502.38	179,45 \$102,40 177,35 1385 1300,00 1307,42 53,77	\$1.698.54 \$2,153.47 \$399.55 \$81.85 \$14.707.00 \$579.80 \$55.19 \$66,275.89 \$70,000.00	CABLE ONLY PACKAGE \$1
	ADD TRAVED 2 ISD PROVINCE OF 2 MOD     WHICLE FUNCTIONED AND THE SOD DIRECOUNT     PREMIUM MAINTENANCE PLAN (07/25) 0001     PREMIUM SCHEDDARD WARRANTY (25/25) 0001     LEEPISING     CANADI 1 TXT INGLE STREAMED     CANADI 1 TXT INGLE MARK ANTENNA     DATASTI TUCKLE MARK ANTENNA     CANODY     CANADI 1 TXT     RADAR     CANDOY     CANADI 2 MARK ANTENNA     CANODY     CANADI 2 MARK ANTENNA     CANODY     CANADI     MEMOLO     MARK ANTENNA     CANODY     CANADI     MEMOLO     MARK ANTENNA     CANODY     CANADI     MEMOLO     MARK ANTENNA     CANODY     TRESLED     MEMOLO     MARK ANTENNA     CANODY     TRESLED     MEMOLO     MARK ANTENNA     CANODY     TRESLED     MARK ANTENNA     CANODY     TRESLED     MARK ANTENNA     CANODY     MEMOLO     MARK ANTENNA     CANODY     TRESLED     MARK ANTENNA     CANODY     MARK ANTENNA     MAR	PATHON INITIAL LEGACY FORD FORD ATASII CATASII DATASII PARACH & HOME SPECTRUM COMM MPH INDUSTRIES CANOPY COUNTRY FAST LANE SIGNS DAY WIRELESS FOI ELLENSRUNG TIRE LES SCHWAS	Genetical Control of C	\$22,332,47 14,422,44 447,22 14,777,6,56 14,777,6,56 14,777,6,56 14,777,6,57 14,777,6,57 15,52,56 15,559,60 14,510,527 15,555,60 14,77,70 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 31,5556,95 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170	2 2017 FORD POLICE WITERCEPTOR, SUV VEHICLE PURCHARE WITERCEPTOR, SUV PRESILIAURANCE PLAN (01/00.000) ILICENSING OATARII TXI TABLET SYSTEM DATARII WOBLE MARK ANTENNA DATARII WOBLE MARK ANTENNA DATARII WOBLE RADAR RENWOOD RADIO MAY BELEI RADAR DEALINES CRAPHICS RADAR CALIBRATION & CERTIFICATE VEHICLE BUILD WINTER THES TIRE CHAINS	PATROL BUE D COLUMBA FORD FORD FORD NITTAS CO AUDITOR OXTABIL DATABIL DATABIL SPECTRUM COMM MPH INDUSTRES FAST LANE STOLESS FOR DAY WIRE LESS FOR LES SCHWAB	Chip THS F, PAN 3 300254513 3 300254513 3 300254513 3 300254501 3 300255603 1 300255603 1 300255603 1 300255603 1 300255603 1 300254605 1 300566 1 3005666 1 3005666 1 3005666 1 3005666 1 3005666 1 3005666	\$30.414.20 \$42.678.40 \$37.184.419 \$47.25 \$47.25 \$1.52.28 \$5.52.28 \$5.52.28 \$5.52.28 \$7.650.32 \$3.53.00 \$377.76 \$1.4.005.50 \$5.72.56	17,520,91 131,522 132,522 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 142,36 1	311 839-13 52 812 37 54 861 55 015.68 515778 55 365 38 51 468 54 52 153 47 53 468 55 58 1.65 58 1.65 58 1.65 58 1.65 58 1.65 58 1.65 58 19 566 276.69 558 19	CABLE ONLY PACKAGE \$1
-	A 3017 FORD POLICE INTERCEPTOR, SUV VEHECLE PURCHARE, WITH SOD DISCOUNT PREMILIN MAINTENANCE PLAN (80102 000) UCE NUMBER DATASHI TA TABLET EXSTEM DATASHI TABLET DATASHI TABLET DATASHI TABLET DATASHI VENCI E BULCO WINTER TIRES TIRE CHANS	PATHOL BLALD COLUMPA FORD FORD FORD ADDATASI DATASI DATASI DATASI DATASI DATASI DATASI DATASI DATASI DATASI DATASI DATASI PALANE SIDAS DATASI FRANKS TIRE FACTORY LES SCHWAR	(2)(01HS Fian 1 300255401 1 200254013 1 300254013 1 300254013 1 300255603 1 300253653 1 300253653 1 300253657 1 300253557 1 300253557 1 300253557 1 300254505 1 300254605 1 300254605	\$30.416.22 32.578.40 33.585.42 \$47.39 \$47.79.54 \$15.28 36.112.72 \$1.589.00 \$2.650.97 \$3351.02 \$7.78 \$14.200.00 \$52.260	\$1,525 pt \$133 22 \$135 22 \$136 22 \$136 22 \$136 22 \$137 22 \$137 22 \$137 22 \$137 22 \$137 25 \$17	\$31,939,13 \$2,812,52 \$4,951 \$5,015,55 \$4,951 \$5,015,55 \$4,957,78 \$5,368,39 \$1,888,54 \$2,103,47 \$388,65 \$381,85 \$14,700,00 \$5,778,89 \$5,81,8 \$5,81,8 \$5,81,8 \$5,81,8 \$5,81,8 \$5,81,8 \$5,81,8 \$5,81,8 \$5,81,8 \$5,81,8 \$5,81,8 \$5,81,8 \$5,81,8 \$5,81,8 \$5,81,8 \$5,81,8 \$5,91,90,90 \$5,91,90,90 \$5,91,90,90 \$5,91,90,90 \$5,91,90,90 \$5,91,90,90 \$5,91,90,90 \$5,91,90,90 \$5,91,90,90 \$5,91,90,90 \$5,91,90,90 \$5,91,90,90 \$5,91,90,90 \$5,91,90,90 \$5,91,90,90 \$5,91,90,90 \$5,91,90,90 \$5,91,90,90 \$5,91,90,90 \$5,91,90,90 \$5,91,90,90 \$5,91,90,90 \$5,91,90,90 \$5,91,90,90 \$5,91,90,90 \$5,91,90,90 \$5,91,90,90 \$5,91,90,90 \$5,91,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,90 \$5,90,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,900\$5,9	CABLE ONLY PACKAGE \$1
171	SULT FORD F280 PICKUP 6-PT RED.     VSHICLE PURCHASE WITH SOIL DSCOUNT     PREMIUM ENTENNICE PLAN [5/15/00]     REPAILUR ENTENNICE WARRAUTY (5/15/00)     REPAILUR ENTENNICE     SULT STEED WARRAUTY (5/15/00)     RADARI TABLE TARTANA     DATABILT WARRAUTY (5/15/00)     DATABIL WARRAUTY (5/15/00)     DATABIL WARRAUTY (5/15/00)     DATABIL WARRAUTY (5/15/00)     DATABILT SYSTEM     TREAL HTCH     KENWOOD RADIO     NEW TREAS IN A CERTIFICATE     VSHICLE BADAR     RADAR CAUBRATION & CERTIFICATE     VSHICLE SULD     NEW TREAS (6/E GOODINICH #99728)     TREE CHAINGE	PATROL BURD LEGRACY FORD FORD FORD ATAMINES CO ALEXTOR MITTINGS CO ALEXTOR MITTINGS CO ALEXTOR MITTINGS CO ALEXTOR DATAMINE BEECTRUM COMM BEECTRUM COMM BEECTRUM COMM BEECTRUM COMM BEECTRUM COMM BEECTRUM COMM BEECTRUM COMM DATA MITTINGS CO DATAMINES CAN DRIVE COMMISSION DATAMINES DATAMINES DATAMINES DATAMINES DATAMINES DATAMINES DATAMINES DATAMINES DATAMINES DATAMINES DATAMINES DATAMINES DATAMINES DATAMINES DATAMINES DATAMINES DATAMINES DATAMINES DATAMINES DATAMINES 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