

KITTITAS COUNTY

BOARD OF COUNTY COMMISSIONERS

RESOLUTION NO. 2013-

A Resolution adopting Central Services Simplified Indirect Cost Allocation Plan for Year Ended December 31, 2011

WHEREAS, Kittitas County receives Federal Grant Dollars, and

WHEREAS, according to the United States Office of Management & Budget, Circular 87, 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 12.59%, 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 12.00%; a slight 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 OMB Circular 87.

NOW, THEREFORE BE IT RESOLVED that the Board of County Commissioners adopts the Indirect Cost Rate for Kittitas County at 12.00%, based on the distribution base of direct salaries & wages, for federal grant reimbursement as certified by the County Auditor, effective January 1, 2013.

ADOPTED this 20th day of February, 2013.

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

Chairman

Vice-Chairman

Commissioner

ATTEST

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, 2011** are to establish cost allocations or billings starting **January 1, 2013** are allowable in accordance with the requirements of OMB Circular A-87, "Cost Principles for State, Local, and Indian Tribal Governments," 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 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: Jerald V. Pettit

Name of Official: Jerald V. Pettit

Title: Kittitas County Auditor

Date of Execution: January 1, 2013

The 2013 rate approved is 12.00%

Kittitas County
Central Services
Simplified Indirect Cost Allocation Plan
For Year Ended December 31, 2011

NARRATIVE

In order for the county to comply with federal regulations OMB Circular 87, Kittitas County has to adopt a simplified Indirect Cost Allocation Plan.

Each county department/fund is listed showing the total 2011 actual expenses. 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.

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 for the assets use.

Direct Salaries & Wages – the 2011 fiscal year end salaries & wages for each department

Excluded Costs - Certain items of cost are classified by OMB Circular A-87 as extraordinary or distorting expenditures and are excluded from the computation of the indirect cost rate. Some examples of excluded costs are: equipment, and miscellaneous expenditures

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

OMB Circular 87 – United States Office of Management & Budget, establishing principles and standards for determining costs for Federal awards carried out through grants, cost reimbursement contracts, and other agreements with governmental units.

Sub Department – additional breakdown of a department expenses for accounting purposes
Total Costs – the 2011 fiscal year end actual expenses

Unallowable Costs – Certain items of cost are classified by OMB Circular A-87 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.

INDIRECT FUNCTIONS

Auditor – Accounting

The Accounting Division is responsible for the Budgeting, Auditing and Accounting for the county. The total Auditor's Accounting Division 2011 actual expenses were \$445,367. The accounting division audits the vouchers and payrolls, and processes the warrants for the junior taxing districts and other funds that are billable. The allocation for the amount of time the accounting division spends on the other districts/funds is 5.93% of the total hours. The amount of salaries and benefits allocated, as an indirect cost is 94.07%. All other operating expenses were allocated at 100% with the exception of penalties and fines which are not allowed and new capitalized software purchase is not allowed. The amounts of excludable and unallowable costs are \$54,866, which includes salaries reimbursed by other funding sources.

Information Technology (formally Computer Services)

Information Technology is responsible to maintain the county computer equipment and software for all departments. Total 2011 actual expenses for Computer Services were \$655,228 plus depreciation of \$37,964 for total expenses of \$693,192. Of the total expenses \$91,581 are excludable and \$6,431 are unallowable costs. These excludable and unallowable costs include the following:

All GIS Services	\$91,581
Computer Equipment (Capitalized Equipment)	<u>\$ 6,430</u>
Total Excludable and Unallowable Costs	\$98,012

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 2011 actual expenses for Communications were \$121,606, of the expenses \$105,302 are excludable and \$9,215 are unallowable costs. These excludable and unallowable costs include the following:

Paper – purchased for the copier	\$ 338
Telephone – DIS for Scan line	\$ 13,080
Postage – postage reimbursement	\$ 91,119
Equipment Maintenance – copier	\$ 764
Postage Machine Lease	<u>\$ 9,215</u>
Total Excludable and Unallowable Costs	\$114,517

Human Resource

The Human Resource Department administers various programs involving recruitment, compensation, benefits, collective bargaining, and personnel policy. The 2011 actual expenses are \$169,494. The Human Resource is responsible for Civil Service and these costs are

excludable as they only represent the Sheriff's office. The amounts for excludable and unallowable costs are as follows:

Wellness activities (Revenues Generated)	\$ -175
Civil Service	<u>\$11,494</u>
Total Excludable and Unallowable Costs	\$11,320

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 14 employees in the office. During 2011, the accounting staff had 6 full time employees. The total paid hours for the accounting staff was 13,139 out of 29,468 or 44.58%, the accounting staff salaries were \$269,166 out of \$581,627 or 46.27%; the average of both is 45%. The expenses were distributed by the 45% except for the costs related to other divisions within the office. The total Auditor's Administration 2011 expenses are \$90,446, with depreciation expense of \$9,184 for capitalized equipment which is excludable as it was for elections. The amount for the indirect allowable costs is **\$40,513**.

Facilities Maintenance – Motor pool

The facilities maintenance expenses for the motor pool was \$20,845. The total mileage used by each employee was divided by the total miles used for all pool cars. The 2011 amount of indirect usage for Auditor's Accounting, Human Resource, Computer Services, Treasurer, Auditor Administration and Facilities Maintenance is **\$6,558**.

Facilities Maintenance

The facilities maintenance expenses for the Courthouse were \$317,927; plus \$89,437 for depreciation of capitalized expenses for a total of \$407,364 costs. There were \$1,869 excludable costs as these were billable cost to other departments, i.e. Solid Waste. 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 \$5.50 per square foot. The following is the breakdown of the **\$26,168** allowed indirect costs.

Room	Square Footage	% allowed	Amount
Auditor's Accounting	345.00	100	1,898
Accounting Manager	74.00	100	407
Human Resource	916.40	100	5,042
Treasurer's Office	1,892.84	32	3,332
County Auditor	152.10	46	377
Information Services	2,668.00	100	14,677
Mail Room	79.05	100	435
		TOTAL	26,168

Non-Departmental

This department's expense for 2011 is \$699,538. The indirect cost from this department is for the medical assessment, state auditor, insurance and dues. The state auditor costs for 2011 were \$63,367; insurance premiums are billed directly to the county funds for the liability, auto and property. The amount of insurance is based upon the Central Services departments, for employee liability and specialized equipment. The dues that affect all departments, WSAC,

WACO, NACO and state purchasing are also allocated as an indirect expense. The amounts of indirect costs are **\$122,454**.

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, 2011, was \$73,773,546 of which 67% was for County funds and 33% was for the Special Purpose districts. The total expenses for 2011 were \$423,056. The excludable expenses were calculated at the 33%. There were \$17,728 unallowable costs for leases and capitalized equipment. The total amount of allowable indirect costs for the Treasurer is **\$271,570**.

Computer Replacement

The total 2011 computer replacement expenses were \$54,280, of this amount \$11,785 was the amount of direct purchases for auditor's accounting; human resource and computer services.

CENTRAL SERVICES INDIRECT COST CALCULATION

The Central Services Departments; Auditor's Accounting, Information Services, Communications, and Human Resources had indirect costs of \$1,150,769. With the other indirect costs from other departments totaling \$479,038 the total county indirect costs are \$1,629,807.

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 2011 were \$12,948,430.

Indirect Cost Rate Computation:

Indirect Costs divided by	<u>\$1,629,807</u>	Indirect Cost Rate =12.59%
Direct Salaries & Wages	\$12,948,430	Adopted Rate = 12.00%

Notes: Apply this rate to allowable salaries and wages

Kititas County
Central Services
Simplified Indirect Cost Allocation

For the Year Ended December 31, 2011

Department	Sub Department	a	b	c	d	e	f	All Other
Indirect Functions that Provide Services to the Service Providing Units		Total Costs 12-31-2011	Additional Costs ie Depr. Rev	Excluded Costs	Unallowable Costs	Indirect Costs a+b+c+d	Direct Salaries/Wages	Direct Costs
0011	Auditor	445,367	-	(23,835)	(31,031)	390,501	-	-
0017	Information Services	655,228	37,964	(91,581)	(6,431)	595,180	-	-
0020	Communications	121,606	-	(105,302)	(9,215)	7,089	-	-
0038	Human Resource	169,319	-	(11,495)	175	157,999	-	-
	Total Indirect Services	1,391,520	37,964	(232,213)	(46,501)	1,150,769		
Departments that Provide Direct Services to the Citizens of the County		a	b	c	d	e	f	All Other
		Total Costs 12-31-2011	Additional Costs ie Depr. Rev	Excluded Costs	Unallowable Costs	Indirect Costs	Direct Salaries/Wages	Direct Costs a+b+f
0010	Assessor	886,176	-	-	-	-	610,223	275,953
0011	Auditor	90,446	9,184	-	-	40,513	62,656	36,973
0011	Auditor	127,671	-	-	-	-	89,626	38,045
0011	Auditor	143,854	-	-	-	-	96,167	47,687
0011	Auditor	134,436	-	-	-	-	44,031	90,405
0011	Auditor	31,166	-	-	-	-	19,981	11,185
0012	Board Equalization	26,543	-	-	-	-	-	26,543
0013	Fire Marshal/Code Enforcement	4,659	-	-	-	-	3,615	1,044
0014	Community Development	151,590	-	-	-	-	108,894	42,696
0015	County Clerk	780,517	-	-	-	-	341,656	438,861
0016	Commissioners	303,826	-	-	-	-	213,148	90,679
0018	Cooperative Extension	408,566	-	-	-	-	306,500	102,066
0019	Disability Board	196,732	-	-	-	-	91,522	105,210
0021	Judge - Superior Court	17,871	-	-	-	-	12,883	4,988
0022	Juvenile	684,736	-	-	-	-	252,278	432,458
0023	Law Library	489,309	-	-	-	-	309,863	179,456
		18,446	-	-	-	-	2,746	15,700

See Accompanying Narrative

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

For the Year Ended December 31, 2011

Department	Sub Department	a Total Costs 12-31-2011	b Additional Costs ie Depr, Rev	c Excluded Costs	d Unallowable Costs	e Indirect Costs	f Direct Salaries/Wages	All Other Direct Costs a-b-f
0024	Lower District Court	1,068,489	-	-	-	-	548,106	520,383
0025	Facilities Maintenance	11,710	9,135	-	-	6,558	-	20,845
0025	Facilities Maintenance	6,242	-	-	-	-	-	6,242
0025	Facilities Maintenance	317,927	89,437	-	-	26,158	-	285,559
0025	Facilities Maintenance	70,466	-	-	-	-	141,806	29,544
0025	Facilities Maintenance	137,102	-	-	-	-	18,483	118,619
0025	Facilities Maintenance	158,261	-	-	-	-	34,479	123,782
0025	Facilities Maintenance	33,324	-	-	-	-	6,806	26,418
0026	Non-Departmental	699,538	-	-	-	122,454	51,842	647,698
0029	Prosecutor	1,671,016	-	-	-	-	1,142,123	528,893
0030	Sheriff	5,429,162	-	-	-	271,570	3,072,428	2,356,734
0031	Treasurer	737,513	-	-	-	-	291,064	446,449
0032	Upper District Court	12,131	-	-	-	-	-	12,131
0033	Pest Control	78	-	-	-	-	54	24
0034	Conference of Government	94,875	-	-	-	-	-	94,875
0035	Flood Control	125,000	-	-	-	-	-	125,000
0036	Library Advisory Board	188,284	-	-	-	-	-	188,284
0037	Emergency Management	15,870	-	-	-	-	94,160	94,124
0040	Criminal Justice	7,844	-	-	-	-	-	7,844
0043	Declaration of Emergency	69,486	-	-	-	-	5,870	15,870
0044	Post Employment Benefits	12,106	-	-	-	-	-	1,974
0045	Historical Document Program	1,009	-	-	-	-	10,482	69,486
0046	Current Use	10,011	-	-	-	-	-	1,624
0047	Upper Co Ground Water	54,280	-	-	-	-	-	1,009
0060	Computer Replacement	883,564	-	-	-	11,785	-	10,911
109	County Fair	605,024	-	-	-	-	-	54,280
101	Airport	840,117	-	-	-	-	285,697	597,867
102	Current Expense Vehicle Replace	501	-	-	-	-	65,911	539,113
104	Sheriff K-9	1,068,228	-	-	-	-	-	840,117
105	Community Services	7,404,098	-	-	-	-	-	501
106	County Road	1,136,875	-	-	-	-	-	1,068,228
108	Public Facilities	122,064	-	-	-	-	1,856,521	5,547,577
110	EIS Trust	110,770	-	-	-	-	172	1,136,703
112	Low Income Housing	32,901	-	-	-	-	-	122,064
113	Recreation	182,463	-	-	-	-	-	110,770
114	Homelessness Housing	60,223	-	-	-	-	1,201	31,700
115	Trial Court Improvements	1,206,891	-	-	-	-	-	182,463
116	Public Health	-	-	-	-	-	-	80,223
							703,057	503,834

See Accompanying Narrative

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

For the Year Ended December 31, 2011

Department	Sub Department	a Total Costs 12-31-2011	b Additional Costs ie Depr. Rav	c Excluded Costs	d Unallowable Costs	e Indirect Costs	f Direct Salaries/Wages	All Other Direct Costs a+b-f
118	Veterans Assistance	64,120	-	-	-	-	-	64,120
119	911 Excise	525,576	-	-	-	-	-	525,576
120	3/10s Clerk	50,102	-	-	-	-	32,638	17,464
120	3/10s Juvenile	33,086	-	-	-	-	21,798	11,288
120	3/10s Prosecutor	159,855	-	-	-	-	119,230	40,625
120	3/10s Sheriff	832,733	-	-	-	-	354,738	477,995
121	Treasurer ULID	46,103	-	-	-	-	-	46,103
122	Treasurers M&O	69,655	-	-	-	-	-	69,655
123	Noxious Weed	331,160	-	-	-	-	14,167	55,488
125	Auditor Centennial Doc	128,351	-	-	-	-	176,882	154,276
127	Misdemeanor Probation	702,757	-	-	-	-	8,723	119,628
130	Prosecutor Victim Witness	85,887	-	-	-	-	449,103	253,654
131	Drug Enforcement	56,316	-	-	-	-	53,216	32,471
134	Public Defense	10,249	-	-	-	-	31,572	24,744
135	Forfeited Drug Proceeds	2,271	-	-	-	-	-	10,249
136	Adult Misd Pre Diversion	0	-	-	-	-	-	2,271
140	Hotel Motel	457,172	-	-	-	-	-	457,172
142	Real Estate Excise Tax Tech	26,460	-	-	-	-	-	26,460
201	Fair Bond	130,613	-	-	-	-	-	130,613
202	2010 GO Bond	879,551	-	-	-	-	-	879,551
206	CRID	0	-	-	-	-	-	-
301	Capital Improvements	622,008	-	-	-	-	-	622,008
302	Courthouse Jail Expansion	3,429,505	-	-	-	-	7,500	3,422,005
401	Solid Waste	2,658,667	-	-	-	-	341,553	2,317,114
501	ER&R	1,376,785	-	-	-	-	177,246	1,199,539
511	Unemployment	55,831	-	-	-	-	-	55,831
601	Jerry Williams Library Trust	38	-	-	-	-	-	38
	Total Direct Services	42,219,694	107,756	0	0	479,038	12,948,430	29,379,020
	TOTAL	43,611,214	145,720	(232,213)	(46,501)	1,629,807	12,948,430	29,379,020

Indirect Cost Rate Computation:

$$\frac{\text{Indirect Costs}}{\text{Direct Salaries \& Wages}} = \frac{1,629,807}{12,948,430} = 12.59\%$$

Indirect Cost Rate = 12.59%
 Adopted Rate = 12.00%

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

See Accompanying Narrative

Kititas County
Auditor's Office - Accounting
Period Ended December 31, 2011

	2011 Budget	Actual December 31, 2011	Differences	Allowable Cost	Expendable Costs	Unallowable Costs	Notes
1 1102151001 BILLABLE SALARIES & BENEFITS							
1 110251001 SALARIES	263,235.00	3,144.81	(3,144.81)	-	(3,144.81)	-	Not allowed after fund method funding for
1 110251002 OVERTIME	-	258,331.16	4,903.84	243,012.12	(15,319.04)	-	94.07% allowable costs & 93% unallowable District/Supplies
1 110251003 EXTRA HELP	-	103.62	(103.62)	97.48	(6.14)	-	94.07% allowable costs & 93% unallowable District/Supplies
1 110251004 VACATION PAYOFF	4,500.00	4,165.64	(4,165.64)	-	-	(4,165.64)	Funded by VFCDA
1 110251005 SICK LEAVE PAYOFF	-	3,921.90	578.10	3,689.33	(232.57)	-	94.07% allowable costs & 93% unallowable District/Supplies
1 110252001 FICA	-	264.38	(264.38)	248.70	(15.68)	-	94.07% allowable costs & 93% unallowable District/Supplies
1 110252002 MEDICAL AID/LABOR & INDUS	20,137.00	20,080.57	56.43	18,889.79	(1,190.78)	-	94.07% allowable costs & 93% unallowable District/Supplies
1 110252003 RETIREMENT	1,620.00	1,451.69	168.31	1,365.60	(86.09)	-	94.07% allowable costs & 93% unallowable District/Supplies
1 110252004 MEDICAL BENEFITS	18,440.00	16,849.61	1,790.39	15,662.29	(967.32)	-	94.07% allowable costs & 93% unallowable District/Supplies
1 110252006 UNEMPLOYMENT	48,636.00	46,925.62	1,709.38	44,143.87	(2,782.75)	-	94.07% allowable costs & 93% unallowable District/Supplies
1 110253101 OFFICE SUPPLIES	1,146.00	1,173.56	(27.56)	1,103.97	(69.59)	-	94.07% allowable costs & 88% unallowable District/Supplies
1 110253108 PUBLICATIONS	2,500.00	2,637.86	(137.86)	2,637.86	-	-	
1 110253561 MINOR OFFICE EQUIPMENT	1,000.00	185.22	814.78	185.22	-	-	
1 110253563 MINOR COMPUTER FURNITURE	-	162.21	(162.21)	162.21	-	-	
1 110253564 MINOR OFFICE SOFTWARE	-	174.95	(174.95)	174.95	-	-	
1 110254104 COMPUTER PROGRAMMING SERV	-	208.61	(208.61)	208.61	-	-	
1 110254109 PENALTIES AND ASSESSMENTS	50.00	158.67	(108.67)	-	-	(158.67)	Rule #16 Fines & Penalties not allowed
1 110254112 BANKING FEES	50.00	50.00	50.00	-	-	-	
1 110254202 POSTAGE	-	2.27	(2.27)	2.27	-	-	
1 110254203 COMPUTER COMMUNICATIONS	-	-	-	-	-	-	
1 110254301 TRAVEL	-	504.32	(504.32)	504.32	-	-	
1 110254401 ADVERTISING	50.00	50.00	50.00	-	-	-	
1 110254803 EQUIPMENT REPAIRS & MAINT	575.00	577.80	(2.80)	577.80	-	-	
1 110254807 COMPUTER HARDWARE MAINTEN	-	-	-	-	-	-	
1 110254809 COMPUTER SOFTWARE MAINTEN	91,325.00	47,528.99	43,796.01	47,528.99	-	-	
1 110254902 DUES & RECORDING	2,200.00	2,041.80	158.20	2,041.80	-	-	
1 110254904 FILING & RECORDING	1,000.00	1,290.55	(290.55)	1,290.55	-	-	
1 110254905 PRINTING & BINDING	2,000.00	1,614.40	385.60	1,614.40	-	-	
1 110254906 REGISTRATION/TRAINING	-	26,707.06	(26,707.06)	-	-	-	
1 110256404 COMPUTER SOFTWARE	100.00	82.14	17.86	82.14	-	-	
1 110259201 INTERFUND TELEPHONE	3,000.00	3,413.54	(413.54)	3,413.54	-	-	
1 110259202 INTERFUND POSTAGE	500.00	1,862.75	(1,362.75)	1,862.75	-	-	
1 110259301 INTERFUND COPIES	-	-	-	-	-	(26,707.06)	Rule #16 Enforcement and other Capitalized Equipment not allowed
Total	462,064.00	445,366.70	16,697.30	390,500.57	(23,834.76)	(31,031.37)	
	(462,064.00)	(445,366.70)					

616.75 hours for districts + 11.5 hours for surplus = 628.25 hours = 5.93% not allowable

MENTAL HEALTH	
ADCS	1.75 tracked separately
ELMVIEW	40.75 tracked separately
DISTRICTS	29.00 tracked separately
VETERANS	602.25
TV DISTRICT	2.75 tracked separately
AFFORDABLE HOUSI	14.50
HOMELESSNESS	7.25 tracked separately
SURPLUS	15.50 tracked separately
TOTAL BILLED HOUR	11.50
TOTAL DEPARTMENT	725.25
DISTRICTS/TV	16,602.60
	616.75

Kittitas County
 Computer Services
 Period Ended December 31, 2011

	2011 BUDGET	ACTUAL December 31, 2011	Difference	Allowable Costs	Excludable Costs	Unallowable Costs
COMPUTER SERVICES						
1751001 SALARIES	295,837.00	296,676.73	(839.73)	296,676.73	-	-
1751002 OVERTIME	1,500.00	179.58	1,320.42	179.58	-	-
1751017 CELL PHONE	3,900.00	2,288.37	1,611.63	2,288.37	-	-
1751004 VACATION PAYOFF	-	-	-	-	-	-
1752001 FICA	23,045.00	21,732.18	1,312.82	21,732.18	-	-
1752002 MEDICAL AID/LABOR & INDI	1,620.00	1,393.19	226.81	1,393.19	-	-
1752003 RETIREMENT	21,193.00	18,718.07	2,474.93	18,718.07	-	-
1752004 MEDICAL BENEFITS	48,636.00	48,633.12	2.88	48,633.12	-	-
1752006 UNEMPLOYMENT	1,311.00	1,301.25	9.75	1,301.25	-	-
1753101 OFFICE SUPPLIES	650.00	574.26	75.74	574.26	-	-
1753115 OPERATING SUPPLIES	5,000.00	2,779.13	2,220.87	2,779.13	-	-
1753408 COMPUTER SUPPLIES	-	-	-	-	-	-
1753563 MINOR COMPUTER EQUIPM	-	5,650.56	(5,650.56)	5,650.56	-	-
1753564 MINOR COMMUNICATION E	-	216.39	(216.39)	216.39	-	-
1754101 PROFESSIONAL SERVICES	11,500.00	5,384.00	6,116.00	5,384.00	-	-
1754127 SHREDDING	156.00	60.51	95.49	60.51	-	-
1754201 TELEPHONE	3,180.00	149.29	3,030.71	149.29	-	-
1754202 POSTAGE	200.00	370.50	(170.50)	370.50	-	-
1754203 COMPUTER COMMUNICATI	8,400.00	8,592.19	(192.19)	8,592.19	-	-
1754204 CELL PHONE COMMUNICATIO	-	-	-	-	-	-
1754207 INTERNET COMMUNICATIO	11,979.00	9,040.60	2,938.40	9,040.60	-	-
1754301 TRAVEL	5,360.00	1,052.90	4,307.10	1,052.90	-	-
1754401 ADVERTISING	-	151.29	(151.29)	151.29	-	-
1754401 OPERATING RENTAL	4,388.00	-	4,388.00	-	-	-
1754803 REPAIRS & MAINTENANCE	2,145.00	44.64	2,100.36	44.64	-	-
1754807 COMPUTER HARDWARE MA	12,581.00	8,240.30	4,340.70	8,240.30	-	-
1754809 COMPUTER SOFTWARE MA	107,050.00	110,580.73	(3,530.73)	110,580.73	-	-
1754902 DUES & SUBSCRIPTIONS	75.00	75.00	-	75.00	-	-
1754906 REGISTRATION/TRAINING	5,040.00	3,475.00	1,565.00	3,475.00	-	-
1755201 INTERGOVERNMENTAL PAYMI	9,788.00	9,786.00	2.00	9,786.00	-	-

Kittitas County
Computer Services
Period Ended December 31, 2011

	2011 BUDGET	ACTUAL December 31, 2011	Difference	Allowable Costs	Excludable Costs	Unallowable Costs
COMPUTER SERVICES						
1 1756403 COMPUTER EQUIPMENT	30,550.00	8,074.08	22,475.92	-	-	(8,074.08)
1 1756404 COMPUTER SOFTWARE	-	(1,643.21)	1,643.21	-	-	1,643.21
1 1759201 INTERFUND TELEPHONE	-	70.37	(70.37)	70.37	-	-
1 1759301 INTERFUND COPIES	-	-	-	-	-	-
Depreciation Expense						
GRAND TOTAL	615,084.00	37,963.81	(37,963.81)	37,963.81	-	-
	(649,479.00)	601,610.83	13,473.17	595,179.96	-	(6,430.87)
	(34,395.00)	18,147.93	(13.47)	-	(13.47)	-
1 17020151001 SALARIES	-	13.47	(13.47)	-	-	-
1 17020152001 FICA	-	1.11	(1.11)	-	(1.11)	-
1 17020152002 MEDICAL AID/LABOR & INDI	-	0.06	(0.06)	-	(0.06)	-
1 17020152003 RETIREMENT	-	1.03	(1.03)	-	(1.03)	-
1 17020152004 MEDICAL BENEFITS	-	2.10	(2.10)	-	(2.10)	-
1 17020152006 UNEMPLOYMENT	-	0.06	(0.06)	-	(0.06)	-
1 170251001 SALARIES	55,827.00	55,818.53	8.47	-	(55,818.53)	-
1 170251002 OVERTIME	-	-	-	-	-	-
1 170251017 CELL PHONE	300.00	300.00	-	-	(300.00)	-
1 VACATION PAYOFF	-	-	-	-	-	-
1 170252001 FICA	4,294.00	4,293.03	0.97	-	(4,293.03)	-
1 170252002 MEDICAL AID/LABOR & INDI	270.00	238.02	31.98	-	(238.02)	-
1 170252003 RETIREMENT	3,937.00	3,508.95	428.05	-	(3,508.95)	-
1 170252004 MEDICAL BENEFITS	8,106.00	8,103.42	2.58	-	(8,103.42)	-
1 170252006 UNEMPLOYMENT	245.00	244.06	0.94	-	(244.06)	-
1 170254809 REPAIRS & MAINTENANCE	18,956.00	19,057.38	(101.38)	-	(19,057.38)	-
	91,935.00	91,581.22	353.78	-	(91,581.22)	-
	707,019.00	693,192.05	13,826.95	595,179.96	(91,581.22)	(6,430.87)
	(707,019.00)	(655,228.24)	(51,790.76)			

Kittitas County
Communications
Period Ended December 31, 2011

	2011 Budget	Actual December 31, 2011	Difference	Allowable Costs	Excludable Cost	Unallowable Costs	Notes
1 2053115 OPERATING SUPPLIES	3,000.00	2,375.92	624.08	2,037.74	(338.18)	-	unallowed expenses for copier
1 2053563 MINOR COMPUTER EQUIP	-	775.35	(775.35)	775.35	-	-	
1 2054127 SHREDDING	-	-	-	-	-	-	
1 2054201 TELEPHONE	30,000.00	16,976.45	13,023.55	3,896.23	(13,080.22)	-	unallowed expenses for billable accounts
1 2054202 POSTAGE	100,000.00	91,489.32	8,500.68	380.00	(91,119.32)	-	unallowed expenses for billable accounts
1 2054504 OPERATING LEASE	-	-	-	-	-	-	
1 2054803 EQUIPMENT MAINTENANCE	1,000.00	764.64	235.36	-	(764.64)	-	unallowed expenses for copier
1 2055301 TAXES & OPERATING ASSN	-	-	-	-	-	-	
1 2057501 CAPITAL LEASE	10,000.00	9,214.56	785.44	9,214.56	-	(9,214.56)	
Total	144,000.00	121,606.24	21,608.32	16,303.88	(105,302.36)	(9,214.56)	

Kittitas County
Human Resources
Period Ended December 31, 2011

	2011 Budget	Actual December 31, 2011	Difference	allowable Costs	Expendable Costs	Unallowable Cost	Notes
1 380151001 SALARIES & WAGES	113,017.00	113,623.36	(606.36)	107,942.19	(5,681.17)	-	5% Civil Service
1 380151002 OVERTIME	-	2.87	(2.87)	2.73	(0.14)	-	
1 380151004 VACATION PAYOFF	-	-	-	-	-	-	
1 380151017 CELL PHONE STIPEND	300.00	300.00	-	300.00	-	-	
1 380152001 EMPLOYMENT SECURITY	8,669.00	8,094.98	574.02	7,680.73	(404.25)	-	
1 380152002 MEDICAL AID/LABOR INDUSTR	810.00	720.96	89.04	684.91	(36.05)	-	
1 380152003 RETIREMENT	7,936.00	7,132.63	803.37	6,776.00	(356.63)	-	
1 380152004 MEDICAL BENEFITS	24,318.00	24,316.56	1.44	23,100.73	(1,215.83)	-	
1 380152005 UNEMPLOYMENT	437.00	495.58	(58.58)	470.80	(24.78)	-	
1 380153101 OFFICE SUPPLIES	925.00	278.40	646.60	278.40	-	-	
1 380153115 OPERATING SUPPLIES	-	225.71	(225.71)	225.71	-	-	Revenue offset
1 380154127 CONTRACTED SHREDDING	-	114.56	(114.56)	114.56	-	-	
1 380154120 TESTING	120.00	-	120.00	-	-	-	
1 380154201 TELEPHONE	800.00	-	800.00	-	-	-	
1 380154202 POSTAGE	35.00	781.82	(746.82)	781.82	-	-	
1 380154301 TRAVEL	1,000.00	35.00	965.00	-	-	-	
1 380154401 ADVERTISING	300.00	442.43	(142.43)	442.43	-	-	
1 380154803 REPAIRS & MAINTENANCE	400.00	140.06	259.94	140.06	-	-	
1 380154902 DUES & SUBSCRIPTIONS	600.00	411.13	188.87	411.13	-	-	
1 380154906 REGISTRATION/TRAINING	1,000.00	608.50	391.50	608.50	-	-	
1 380159201 INTERFUND TELEPHONE	100.00	538.00	(438.00)	538.00	-	-	
1 380159202 INTERFUND POSTAGE	350.00	117.08	232.92	117.08	(5.85)	-	
1 3803354901 MISCELLANEOUS EMPLOYEE B.	4,000.00	269.98	3,730.02	266.48	(13.50)	-	
1 3803354901 MISCELLANEOUS INPUT COMM	5.00	2,183.64	(2,178.64)	2,183.64	-	-	
1 380354901 MISCELLANEOUS MOTIVATION	-	71.95	(71.95)	71.95	-	-	
1 380354901 MISCELLANEOUS WELLNESS	-	(128.46)	128.46	(128.46)	-	-	
1 3803754101 PROFESSIONAL SERVICES	5,000.00	4,988.00	12.00	4,988.00	-	-	
1 3803754301 TRAVEL	200.00	-	200.00	-	-	-	
1 3803754303 EMPLOYEE MEALS	-	7.49	(7.49)	7.49	-	-	
1 3803754901 MISCELLANEOUS TRAINING	-	-	-	-	-	-	
1 380454106 SPECIAL LEGAL SERVICES	5,600.00	-	5,600.00	-	-	-	
1 3804541061 LABOR ATTORNEY	-	-	-	-	-	-	
1 380554101 CIVIL SERVICE PROFESSIONAL	6,000.00	3,032.40	2,967.60	-	(3,032.40)	-	
1 380554307 CIVIL SERVICE ORAL BOARDS	825.00	146.92	678.08	-	(146.92)	-	
1 380554401 ADVERTISING	450.00	215.63	234.37	-	(215.63)	-	
1 380554906 REGISTRATION/TRAINING	400.00	361.70	38.30	-	(361.70)	-	
Revenues	183,719.00	169,493.88	14,225.12	157,999.03	(11,494.85)	-	
		(175.34)	175.34	-	-	175.34	Revenue offset
	183,719.00	169,318.54	14,400.46	157,999.03	(11,494.85)	175.34	

Kititas County
Auditor - Administration
Period Ended December 31, 2011

	2011 Budget	Actual December 31, 2011	Difference	Indirect Allowable Costs	Excludable Costs	Unallowable Costs	Notes
1 110151001 SALARIES	62,652.00	62,656.09	(4.09)	28,191.15	(34,464.94)	-	46% for Accounting
1 110152001 FICA	4,793.00	4,793.14	(0.14)	2,156.91	(2,636.23)	-	46% for Accounting
1 110152002 MEDICAL AID/LABOR & INDUS	270.00	266.22	3.78	119.80	(146.42)	-	46% for Accounting
1 110152003 RETIREMENT	4,389.00	3,916.08	472.92	1,762.24	(2,153.84)	-	46% for Accounting
1 110152004 MEDICAL BENEFITS	8,106.00	8,106.60	(0.60)	3,647.97	(4,458.63)	-	46% for Accounting
1 110152005 UNEMPLOYMENT	-	0.02	(0.02)	-	(0.02)	-	46% for Accounting
1 110153101 OFFICE SUPPLIES	2,000.00	2,310.51	(310.51)	1,039.73	(1,270.78)	-	
1 110153561 MINOR EQUIPMENT	200.00	188.03	11.97	84.61	(103.42)	-	
1 110154127 CONTRACTED SHREDDING	4,525.00	3,911.05	613.95	1,759.97	(2,151.08)	-	
1 110154201 TELEPHONE	-	132.00	(132.00)	59.40	(72.60)	-	
1 110154202 POSTAGE	900.00	877.33	22.67	394.80	(482.53)	-	
1 110154202 CELL PHONE	1,500.00	1,427.31	72.69	632.72	(794.59)	-	
1 110154301 TRAVEL	-	307.35	(307.35)	-	(307.35)	-	
1 110154602 BONDS	100.00	340.00	(240.00)	153.00	(187.00)	-	
1 110154803 EQUIPMENT REPAIRS & MAINT	-	-	-	-	-	-	
1 110154902 SUBSCRIPTION & DUES	250.00	145.00	105.00	65.25	(79.75)	-	
1 110154905 PRINTING & BINDING	600.00	690.00	(90.00)	275.00	(415.00)	-	
1 110154906 REGISTRATION & TRAINING	-	-	-	-	-	-	
1 110156402 OFFICE FURNITURE	200.00	201.22	(1.22)	90.55	(110.67)	-	
1 110156404 COMPUTER SOFTWARE	-	-	-	-	-	-	
1 110159201 INTERFUND TELEPHONE	20.00	178.50	(158.50)	80.33	(98.18)	-	
1 110159202 INTERFUND POSTAGE	-	9,183.57	(9,183.57)	-	(9,183.57)	-	
1 110159301 INTERFUND COPIES	90,505.00	99,630.02	(9,125.02)	40,513.42	(59,116.60)	-	
Depreciation Expense	(90,505.00)	(90,446.45)					
TOTAL							

Total Paid hours for Auditor Office employees 13,138.99/29,468.24 = 44.58%
 Total Paid wages for Auditors office employees 269,166/581,827 = 46.27%
 Average 45%
 0.45

Kittitas County
MOTORPOOL

Period Ended December 31, 2011

	2011 Budget	Actual December 31, 2011	Difference	Allowable Costs	Excludable Costs	Unallowable Costs
1 2510253115 SUPPLIES	300.00	771.92	(471.92)	242.85	(529.07)	-
1 2510253201 FUEL	4,000.00	5,141.04	(1,141.04)	1,617.37	(3,523.67)	-
1 2510256408 INSURANCE	3,300.00	3,275.51	24.49	1,030.48	(2,245.03)	-
1 2510254805 VEHICLE MAINTENANCE	2,000.00	2,521.17	(521.17)	793.16	(1,728.01)	-
Depreciation Expense	9,600.00	9,135.12	(9,135.12)	2,873.91	(6,261.21)	-
Total	9,600.00	20,844.76	(11,244.76)	6,557.76	(14,287.00)	-
	(9,600.00)	(11,709.64)				
	-	9,135.12				
		Miles				
Accounting	1.69%	\$ 352.09	100%	352.09		
Auditor	18.58%	\$ 3,872.66	46%	1,781.42		
Clerk	2.11%	\$ 440.39	-	-		
Commissioner	5.60%	\$ 1,168.04	-	-		
Elections	2.10%	\$ 438.55	-	-		
Extension	8.57%	\$ 1,786.29	-	-		
Fair	1.41%	\$ 294.74	-	-		
Human Resc	13.96%	\$ 2,909.82	100%	2,909.82		
IT	6.64%	\$ 1,383.39	95%	1,314.22		
Juvenile	0.00%	\$ -	-	-		
Licensing	0.29%	\$ 59.60	-	-		
Lower Court	1.95%	\$ 407.05	-	-		
Maintenance	0.05%	\$ 10.76	100%	10.76		
Prosecutor	32.35%	\$ 6,743.85	-	-		
Recording	0.86%	\$ 178.27	-	-		
Sheriff	2.47%	\$ 515.80	-	-		
Treasurer	1.36%	\$ 283.45	-	-		
	100.00%	\$ 20,844.75	67%	189.91		
				6,558.23		0.3146

Kititas County
Maintenance - Courthouse
Period Ended December 31, 2011

	2011 Budget	Actual December 31, 2011	Difference	Allowable Costs	Expendable Costs	Unallowable Costs
1 250151001 SALARIES	129,779.00	136,020.23	(6,241.23)	136,020.23	-	-
1 250151002 OVERTIME	3,000.00	819.43	2,180.57	819.43	-	-
1 250151003 EXTRA HELP	-	-	-	-	-	-
1 250151004 VACATION PAYOFF	1,500.00	3,802.08	(3,802.08)	3,802.08	-	-
1 250151015 CALL BACK	-	301.13	1,198.87	301.13	-	-
1 25010551001 SALARIES	-	862.81	(862.81)	-	(862.81)	-
1 25100559101 PARKING LOT	-	645.87	(645.87)	-	(645.87)	-
1 250152001 FICA	9,126.00	10,226.44	(1,100.44)	10,226.44	-	-
1 250152002 MEDICAL AID/LABOR & IN	5,488.00	4,865.63	622.37	4,865.63	-	-
1 250152003 RETIREMENT	8,432.00	8,217.69	214.31	8,217.69	-	-
1 250152004 MEDICAL BENEFITS	24,967.00	26,168.34	(1,201.34)	26,168.34	-	-
1 250152005 UNIFORM CLOTHING	-	-	-	-	-	-
1 250152006 UNEMPLOYMENT	519.00	586.25	(67.25)	586.25	-	-
1 250152016 IMMUNIZATIONS	-	-	-	-	-	-
1 25100552001 FICA	-	69.49	(69.49)	-	(69.49)	-
1 25100552002 MEDICAL AID/LABOR & INDUS	-	43.06	(43.06)	-	(43.06)	-
1 25100552003 RETIREMENT	-	54.17	(54.17)	-	(54.17)	-
1 25100552004 MEDICAL BENEFITS	-	190.00	(190.00)	-	(190.00)	-
1 25010552006 UNEMPLOYMENT	-	3.97	(3.97)	-	(3.97)	-
1 250153101 OFFICE SUPPLIES	500.00	134.45	365.55	134.45	-	-
1 250153105 PAINT & PAINTING SUPPL	2,000.00	1,781.68	218.32	1,781.68	-	-
1 250153112 MAINTENANCE	-	-	-	-	-	-
1 250153115 OPERATING SUPPLIES	20,000.00	20,508.52	(508.52)	20,508.52	-	-
1 250153501 SMALL TOOLS	500.00	869.25	(369.25)	869.25	-	-
1 250153569 MINOR MISCELLANEOUS	1,000.00	1,035.70	(35.70)	1,035.70	-	-
1 250153562 MINOR OFFICE FURNITURE	-	-	-	-	-	-
1 250154101 PROFESSIONAL SERVICE	6,000.00	3,302.83	2,697.17	3,302.83	-	-
1 250154109 PENALTIES	-	-	-	-	-	-
1 250154201 TELEPHONE	2,000.00	1,409.82	590.18	1,409.82	-	-
1 250154202 POSTAGE	50.00	50.00	-	-	-	-
1 250154204 CELLULAR PHONE	800.00	445.31	354.69	445.31	-	-
1 250154301 TRAVEL	-	-	-	-	-	-
1 250154401 ADVERTISING	-	-	-	-	-	-
1 250154501 OPERATING RENTAL/LEA	2,500.00	2,702.23	(202.23)	2,702.23	-	-
1 250154605 INSURANCE	22,000.00	14,091.00	7,909.00	14,091.00	-	-
1 250154701 UTILITIES	70,000.00	66,109.45	3,890.55	66,109.45	-	-
1 250154702 WASTE DISPOSAL	1,500.00	830.26	669.74	830.26	-	-

Kittitas County
 Maintenance - Courthouse
 Period Ended December 31, 2011

	2011 Budget	Actual December 31, 2011	Difference	Allowable Costs	Expendable Costs	Unallowable Costs
1 250154801 BUILDING REPAIRS & MAI	5,000.00	1,780.05	3,219.95	1,780.05	-	-
1 250154802 IMPROVEMENTS REPAIR	15,000.00	984.21	14,015.79	984.21	-	-
1 250154803 EQUIPMENT REPAIRS & R	7,000.00	9,062.71	(2,062.71)	9,062.71	-	-
1 250154809 SOFTWARE MAINTENANCE						
1 250155102 INTGOVL PROFESSIONAL	200.00	-	200.00	-	-	-
1 250154906 REGISTRATION/TRAINING	1,000.00	-	1,000.00	-	-	-
1 250156202 PARKING LOT						
1 250156402 BUILDING IMPROVEMENT	15,000.00	-	15,000.00	-	-	-
1 250159101 INTERFUND PROFESSIONAL						
1 250159201 INTERFUND TELEPHONE	100.00	3.00	97.00	3.00	-	-
1 250159202 INTERFUND POSTAGE	25.00					
1 250159301 INTERFUND COPIES	100.00					
Depreciation Expense		89,437.46	89,437.46	89,437.46	-	-
	355,086.00	407,364.52	37,133.94	405,495.15	(1,869.37)	-
	(355,086.00)	(317,927.06)				
		89,437.46				
Square footage to applied costs						
Courthouse square footage	73,707			5.50		
Accounting Square Footage	345.00	1,898.00	100%	1,898.00		
Judy's Square Footage	74.00	407.11	100%	407.11		
HR Square Footage	916.40	5,041.53	100%	5,041.53		
Treasurer's office	1,892.84	10,413.36	32%	3,332.27		
Jerry's Office	152.10	836.77	45%	376.55		
IS Department	2,668.00	14,677.86	100%	14,677.86		
Mail Room	79.05	434.89	100%	434.89		
				26,168.20		

Kittitas County
 Non-Departmental
 Period Ended December 31, 2011

NON-DEPARTMENTAL	2011		Difference	Allowable Costs	Encumbrable Costs	Unallowable Costs
	BUDGET	ACTUAL December 31, 2011				
1 26010151001 SALARIES	51,304.00	51,306.00	(2.00)	-	(51,306.00)	-
1 26011052001 FICA	3,925.00	3,924.96	0.04	-	(3,924.96)	-
1 26011052002 MEDICAL AID/LABOR & INDI	270.00	239.50	30.50	-	(239.50)	-
1 26011052003 RETIREMENT	4,464.00	3,211.42	1,252.58	-	(3,211.42)	-
1 26011052004 MEDICAL BENEFITS	9,084.00	8,105.52	978.48	-	(8,105.52)	-
1 26011052006 UNEMPLOYMENT	318.00	223.14	94.86	-	(223.14)	-
1 260154101 EMS PROFESSIONAL SERV	40,000.00	41,376.36	(1,376.36)	-	(41,376.36)	-
1 260152004 MEDICAL ASSESSMENT	26,032.00	26,031.88	0.12	26,031.88	-	-
1 260152012 L&I RETRO	-	-	-	-	-	-
1 260154102 STATE AUDITOR	62,000.00	63,366.86	(1,366.86)	63,366.86	-	-
1 260154601 INSURANCE	250,000.00	84,090.87	165,909.13	15,156.06	(68,934.81)	-
1 260154603 INSURANCE CLAIMS	35,000.00	28,849.71	6,150.29	-	(28,849.71)	-
1 260154901 MISCELLANEOUS	3,600.00	8,600.00	(5,000.00)	-	(8,600.00)	-
1 260154902 DUES & SUBSCRIPTIONS	20,824.00	20,697.00	127.00	18,697.00	(2,000.00)	-
1 260155301 TAXES	1,500.00	274.18	1,225.82	(798.28)	(1,072.46)	-
1 260159501 INTERFUND RENTAL	3,717.00	3,717.00	-	-	(3,717.00)	-
1 260354101 ELLENSBURG ANIMAL SHEI	46,866.00	46,866.00	-	-	(46,866.00)	-
1 260454101 ELLENSBURG SENIOR CEN	46,000.00	42,607.44	3,392.56	-	(42,607.44)	-
1 260554101 HOPESOURCE	147,845.00	145,084.74	2,760.26	-	(145,084.74)	-
1 260654101 UPPER CO SENIOR CENTE	19,900.00	19,900.00	-	-	(19,900.00)	-
1 260754101 EVERGREEN FOREST GRO	7,500.00	7,500.00	-	-	(7,500.00)	-
1 26126155601 INTERFUND SUBSIDIES	98,929.00	91,841.59	7,087.41	-	(91,841.59)	-
1 260851001 WATER 6 CDBG GRANT	50,000.00	1,723.34	48,276.66	-	(1,723.34)	-
GRAND TOTAL	929,078.00	699,537.51	229,540.49	122,453.52	(577,083.99)	-
	(929,078.00)	(699,537.51)				

INSURANCE ALLOW	TOTAL	%
HR EMPLOYEE LIABILITY	1,950.93	100%
IS EMPLOYEE LIABILITY	5,177.03	100%
IS EQUIPMENT LIABILITY	377.56	100%
AUD EMPLOYEE LIABILITY	9,798.82	46%
TREASURER EMPLOYEE LIABILITY	4,691.17	67%
		15,156.06

**Kititas County
Treasurer
Period Ended December 31, 2011**

	2011 Budget	Actual December 31, 2011	Difference	Allowable Costs	Excluded Costs	Unallowable Costs
1 3151001 Salaries	232,932.00	233,365.80	(433.80)	186,365.09	(77,010.71)	-
1 3151002 Overtime	1,500.00	901.92	598.08	604.29	(297.63)	-
1 3151003 Extra Help	-	-	-	-	-	-
1 3151004 Vacation Payoff	-	112.38	(112.38)	75.29	(37.09)	-
1 3152001 FICA	17,935.00	17,267.62	667.38	11,569.31	(5,698.31)	-
1 3152002 Labor & Industries	1,756.00	1,572.69	183.31	1,063.70	(518.99)	-
1 3152003 Retirement	16,448.00	14,658.52	1,789.48	9,821.21	(4,837.31)	-
1 3152004 Medical	52,689.00	50,627.39	2,061.61	33,920.35	(16,707.04)	-
1 3152005 Unemployment Comp	748.00	747.00	1.00	500.49	(246.51)	-
1 3153101 Supplies	8,739.00	8,834.50	(95.50)	5,919.12	(2,915.39)	-
1 3153561 Minor Equip	1,514.00	813.77	700.23	545.23	(268.56)	-
1 3154127 Shredding	210.00	214.89	(4.89)	143.98	(70.91)	-
1 3154101 Professional Services	13,890.00	4,464.03	9,425.97	2,990.90	(1,473.13)	-
1 3154112 Bank Fees	40,446.00	1,694.69	38,751.31	1,135.44	(569.25)	-
1 3154201 Telephone	1,695.00	1,442.47	242.53	966.45	(476.02)	-
1 3154204 Cellular Phone	8,150.00	8,133.43	16.57	5,449.40	(2,684.03)	-
1 3154301 Travel	575.00	540.14	34.86	361.89	(178.25)	-
1 3154401 Advertising	1,660.00	517.72	1,082.28	346.97	(170.85)	-
1 3154601 Insurance	264.00	537.89	(273.89)	360.25	(177.44)	-
1 3154803 Equipment Repairs	750.00	750.00	-	502.50	(247.50)	-
1 3154909 Computer Software	2,921.00	4,487.94	(1,566.94)	3,006.92	(1,481.02)	-
1 3154902 Dues & Subscriptions	47,500.00	44,769.79	2,730.21	29,995.76	(14,774.03)	-
1 3154904 Recording Fees	400.00	132.00	268.00	86.44	(43.56)	-
1 3154905 Printing and Binding	500.00	63.00	437.00	42.21	(20.79)	-
1 3154906 Registration/Training	8,050.00	3,630.58	4,419.42	2,432.49	(1,986.99)	-
1 3155301 Intergovernmental Taxes	1,500.00	925.00	575.00	619.75	(305.25)	-
1 3156404 Computer Software	100.00	96.73	3.27	64.81	(31.92)	-
1 3156602 Leases	15,000.00	15,000.00	-	-	-	(15,000.00)
1 3159201 Interfund Telephone	5,540.00	2,727.60	2,812.40	-	-	(2,727.60)
1 3159202 Interfund Postage	415.00	120.20	294.80	80.53	(39.67)	-
1 3159301 Interfund Copies	4,000.00	3,900.51	99.49	2,613.34	(1,287.17)	-
1 Depreciation Expense	25.00	6.05	18.95	4.05	(2.00)	-
	487,782.00	423,056.95	64,725.95	271,570.06	(133,786.39)	(17,727.60)
	(487,782.00)	(423,056.95)				

67% of cash balance is for county business

Ending Cash Balance
49,746,296.00
24,027,249.61
73,773,545.61

0.67

County & State Court
Districts

