KITTITAS COUNTY

BOARD OF COUNTY COMMISSIONERS

RESOLUTION NO. 2019- 030

A Resolution adopting Central Services Simplified Indirect Cost Allocation Plan for Year Ended December 31, 2017

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 13.01%, based on the fair and equitable distribution base of direct salaries & wages of each department/fund, and;

WHEREAS, the County Auditor has certified the Indirect Cost Rate of 12.75%; 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 12.75%, based on the fair and equitable distribution base of direct salaries & wages, for federal grant reimbursement as certified by the County Auditor, effective January 1, 2019.

ADOPTED this 19th day of February, 2019.

BOARD OF COUNTY COMMISSIONERS
KITTITAS COUNTY, WASHINGTON

Chairman

ABSENT
Vice-Chairman

Commissioner

COUNTY COMMISSIONERS KITTITAS COUNTY WASHINGTON SEAL

ATTEST:

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, 2017** are to establish cost allocations or billings starting **January 1, 2019** 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, 2019

The 2019 rate approved is 12.75%

Kittitas County
Central Services
Simplified Indirect Cost Allocation Plan
For Year Ended December 31, 2017

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 and is fair and equitable.

Each county department/fund is listed showing the total 2017 actual expenses and 2017 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 2017 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 2017 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 27, 2018, Report #1022280. The report stated:

> *We issued an unmodified opinion on the fair presentation of the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information in accordance with accounting principles generally accepted in the United States of America (GAAP).*
>
> *Internal Control over Financial Reporting:*
> - *Significant Deficiencies: We reported no deficiencies in the design or operation of internal control over financial reporting that we consider to be significant deficiencies.*
> - *Material Weaknesses: We identified no deficiencies that we consider to be material weaknesses.*
>
> *We noted no instances of noncompliance that were material to the financial statements of the County.*

Federal Awards Internal Control over Major Programs:

- *Significant Deficiencies: We reported no deficiencies in the design or operation of internal control over major federal programs that we consider to be significant deficiencies.*

- *Material Weaknesses: We identified no deficiencies that we consider to be material weaknesses.*

We issued an unmodified opinion on the County's compliance with requirements applicable to its major federal program.

We reported findings that are required to be disclosed in accordance with 2 CFR200.516(a).

Schedule of Federal Award Findings and Questioned Costs
2017-001 Kittitas County did not have adequate internal controls to ensure compliance with federal suspension and debarment and reporting requirements.

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 2017 followed the Federal Guidelines for employee reimbursement of travel costs. Kittitas County uses the High-Low cost of travel reimbursement.

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	**$14.00 - $17.00***
Dinner	**$29.00 - $35.00***
Incidentals	**$ 5.00 - $ 5.00***
TOTAL	**$57.00 - $68.00***

***High Cost area established King County**

Mileage Reimbursement
Mileage Rate is 53.5 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 2017 actual expenses were $541,038. 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 5.13% of the total hours. The amount of salaries, benefits and supplies allocated, $503,158; as an indirect cost is 94.87%. 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 $37,880 which includes salaries reimbursed by other funding sources.

Total Expenditures	$541,038
Less: Excludable Cost (District 3.62%)	-37,880
Total Included Costs	**$503,158**

Information Technology (Services)

Information Technology is responsible to maintain the county computer equipment and software for all departments. Total 2017 actual expenses for Information Technology were $851,986 plus depreciation of $29,087 for total expenses of $881,073. Of the total expenses $43,289 are excluded costs and $241 are unallowable costs.

Total Expenditure	$851,986
Plus Depreciation	29,087
Less Excluded Costs	-43,289
Less Unallowable Costs	-241
Total Included Costs	**$837,543**

These excluded/unallowable costs include the following:

Capital Outlay	18,530
Capital Lease and interest	24,759
Interest on Debt	241
Total Excludable/Unallowable Costs	**$43,530**

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 2017 actual expenses for Communications were $73,090, plus depreciation of $2,875 and of the expenses $59,640 are excludable costs. These excludable costs include the following:

Total Expenditures	$73,090
Plus Depreciation	2,875
Less Excludable Costs	-59,640
Total Included Costs	**$16,325**

These excluded costs include the following:

Supplies purchase for copier	$ 443
Telephone courtesy phones	188
Postage – billed direct	50,000
Equipment Maintenance for copier	986
Lease on Postage Machine	8,023
Total Excludable Costs	**$59,640**

Human Resource

The Human Resource Department administers various programs involving recruitment, compensation, benefits, collective bargaining, and personnel policy. The 2017 actual expenses are $212,103. 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 $31,864 excludable costs. Items that affect the entire employee base are presented at 100%.

Total Expenditures	$212,103
Less Excludable Costs	-31,864
Total Included Costs	**$180,239**

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 2017 the accounting staff had 6 full time employees and an intern. The total paid hours for the accounting staff was 13,777 out of 28,577 or 48.21%, the accounting staff salaries were $337,377 out of $683,044 or 49.39%; the average of both is 48.80%. After review, it was determined that the County Auditor spends approximately 20% of time for administration of the Accounting department with totals $14,484 for allowable salaries and $5,368 for benefits. The operating expenses were distributed by the 48.80% except for the costs related to other divisions within the office. The total Auditor's Administration 2017 expenses are $134,774. The amount for the included allowable costs are **$27,647.**

Facilities Maintenance – Motor pool

The facilities maintenance expenses for the motor pool was $10,417. The total mileage used by each employee was sorted by each department and was divided by the total miles used for all pool cars to determine the percentage of usage. The 2017 amount of indirect usage for Auditor's Accounting, Human Resource, Information Technology and a percentage of County Treasurer is **$1,650.** 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	1.75%	100%	182
Information Technology	11.14%	100%	1,161
Prosecutor - Civil	.44%	100%	46
County Treasurer	2.98%	58.54%	182
Human Resource	.76%	100%	80
Total Motor Pool Costs			1,650

Facilities Maintenance

The facilities maintenance expenses for the Courthouse were $566,747; there was no depreciation of capitalized expenses on the building but $6,384 on equipment. There were $103,180 excludable costs as these were billable cost to other departments, i.e. Solid Waste and Capital Improvements. The total included allowable costs are $460,930. The total included allowable costs were divided by the square footage of the Courthouse building. The Courthouse building square footage is 73,707. The total expenses divided by the square footage equals $6.25 per square foot. The allowable included costs for the Facilities Maintenance total $32,878. The following is the breakdown.

Room	Square Footage	% allowed	Amount
Auditor's Accounting	345.00	100	2,157
Accounting Manager	74.00	100	463
Human Resource	916.40	100	5,731
Treasurer's Office	1,892.84	60	7,158
County Auditor	152.10	20	190
Information Services	2,668.00	100	16,684
Mail Room	79.05	100	494
		TOTAL	$32,878

Non-Departmental

This department's expense for 2017 is $1,679,833. Included costs from this department include payments for the state auditor and dues for a total of $107,019. The 2017 state auditor costs were $74,996. The audit was for the Single and Financial Audit and the Accountability Audit. The dues that affect all departments; WSAC, WACO, NACO and state purchasing are $32,023.

Prosecutor-Civil Division

The Civil Division of the Prosecutors office performs work for the Central Services Departments. The 2017 total expenditures for the Civil Division were $691,033. This division had excludable costs of $158,638 for special legal services, special prosecutors and capital lease payments. The included costs were $532,395. The calculation of all prosecutor requests for legal services was 128,471 minutes with 10,858 of those minutes for the Central Services departments. The percentage of the usage was multiplied by the included costs to determine the amount to be applied to the indirect rate equaling to $44,996.

Usage Cost Allocation:	Minutes	Total Minutes	Usage %	Usage Cost Allocation:
Auditor	160.00	128,471	0.12%	663
Human Resources	4,363.00	128,471	3.40%	18,081
Information Technology	1,375.00	128,471	1.07%	5,698
Treasurer	4,960.00	128,471	3.86%	20,555
	10,858.00		8.45%	44,996

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, 2017, was $99,078,573 of which 58.54% was for County funds and 41.46% was for the Special Purpose districts. The total expenses for 2017 were $643,296, plus depreciation of $2,230 for a total of $645,525. The excludable expenses were $262,990. There are $3,377 unallowable costs for leases and capitalized equipment. The total amount of allowable included costs for the Treasurer is $379,159.

Computer Replacement

The total 2017 computer replacement expenses were $114,992 of this amount $15,534 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 statues 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 $1,537,266. With the other indirect costs from other departments totaling $608,883 the total county indirect costs are $2,146,149.

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 2017 were $16,492,114.

Indirect Cost Rate Computation:

Indirect Costs divided by	$ 2,146,149	Indirect Cost Rate =13.01%
Direct Salaries & Wages	$16,492,114	**Adopted Rate = 12.75%**

Notes: Apply this rate to allowable salaries and wages

Kittitas County
Central Services
Simplified Indirect Cost Allocation

For the Year Ended December 31, 2017

Department		Sub Department								
Indirect Functions that Provide Services to the Service Providing Units			a Total Costs 12-31-2017	b Additional Costs ie Depr, Rev	c Excluded Costs	d Unallowable Costs	e Indirect Costs a+b+c+d	f Direct Salaries/Wages	All Other Direct Costs
0011	Auditor	Accounting	541,038	-	(37,828)	(52)	503,158		-
0017	Information Services	Information Services	851,986	29,087	(43,289)	(241)	837,543		-
0020	Communications	Postage Machine/Cle Elum Line	73,090	2,876	(59,640)	0	16,325		-
0038	Human Resource	Human Resources	212,103	-	(31,864)	-	180,239		-
		Total Indirect Services	**1,678,217**	**31,963**	**(172,621)**	**(293)**	**1,537,266**	-	-
Departments that Provide Direct Services to the Citizens of the County			a Total Costs 12-31-2017	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
0010	Assessor	Assessor	1,081,938	-	-	-	-	707,703	374,235
0011	Auditor	Auditor Administration	134,774	-	(91,959)	(15,168)	27,647	86,653	48,121
0011	Auditor	Recording	93,511	-	-	-	-	63,723	29,788
0011	Auditor	Vehicle Licensing	224,010	-	-	-	-	152,971	71,039
0011	Auditor	Elections	146,476	-	-	-	-	29,851	116,625
0011	Auditor	Voter Registration	38,573	-	-	-	-	12,468	26,105
0012	Board Equalization	Board Equalization	8,714	-	-	-	-	6,219	2,495
0013	Fire Marshal/Code Enforcement	Fire Marshal/Code Enforcement	180,384	-	-	-	-	75,547	104,837
0015	County Clerk	County Clerk	366,394	-	-	-	-	249,906	116,487
0016	Commissioners	Commissioners	519,010	-	-	-	-	351,266	167,744
0018	Cooperative Extension	WSU Extension	188,337	-	-	-	-	102,796	85,541
0019	Disability Board	Disability Board	20,744	-	-	-	-	14,500	6,244
0021	Judge - Superior Court	Judge - Superior Court	817,609	-	-	-	-	249,394	568,216
0022	Juvenile	Juvenile	489,165	-	-	-	-	305,305	183,860
0023	Law Library	Law Library	23,406	-	-	-	-	2,522	20,884
0024	Lower District Court	Lower District Court	1,088,283	-	-	-	-	580,675	507,608
0025	Facilitites Maintenance	Facilities Maintenance Admin	107,208	-		-	-	61,202	46,007
0025	Facilitites Maintenance	Courthouse	453,154	6,384.27	-	-	32,878	170,692	288,847
0025	Facilities Maintenance	Sorenson Building	78,869	-	-	-	-	29,321	49,548
0025	Facilities Maintenance	Upper District Court	148,585	-	-	-	-	1,269	147,316
0025	Facilities Maintenance	Permit Center	76,762	-	-	-	-	21,963	54,799
0025	Facilities Maintenance	Jail	358,509	-	-	-	-	31,834	326,676
0025	Facilities Maintenance	Sheriff Admin	29,410	-	-	-	-	4,831	24,578
0025	Facilities Maintenance	Maintenance Vehicles	8,527	-	-	-	-	82	8,445
0025	Facilities Maintenance	MotorPool	10,417	-	-	-	1,650	858	9,559

See Accompanying Narrative

Kittitas County
Central Services
Simplified Indirect Cost Allocation

For the Year Ended December 31, 2017

	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
			12-31-2017	ie Depr, Rev		Costs	Costs	Salaries/Wages	Direct Costs a+b-f
0026	Non-Departmental	Non-Departmental	1,679,833	-	(1,572,814.17)	-	107,019	89,376	1,590,457.48
27	Coroner	Coroner	232,033	-	-	-	-	100,155	131,878
0029	Prosecutor	Prosecutor Admin	964,938	-	-	-	-	660,108	304,830
0029	Prosecutor	Prosecutor Support Enforcement	92,193	-	-	-	-	65,213	26,980
0029	Prosecutor	Prosecutor Civil	691,033	-	-	-	44,996	393,537	297,495
0029	Prosecutor	Prosecutor Sexual Assualt Interv	14,117	-	-	-	-	7,595	6,523
0030	Sheriff	Sheriff	6,912,923	-	-	-	-	4,028,819	2,884,105
0031	Treasurer	Treasurer	643,296	2,230	(262,990)	(3,377)	379,159	337,047	308,478
0032	Upper District Court	Upper District Court	583,313	-	-	-	-	352,373	230,941
0033	Pest Control	Pest Control	39,295	-	-	-	-	-	39,295
0034	Conference of Government	Conference of Government	276	-	-	-	-	198	78
0036	Library Advisory Board	Library Advisory Board	143,000	-	-	-	-	-	143,000
0037	Emergency Management	Emergency Management	128,406	-	-	-	-	43,907	84,499
0040	Criminal Justice	Criminal Justice	19,581	-	-	-	-	-	19,581
0039	Admissions Tax	Admissions Tax	218,169	-	-	-	-	36	218,132
0043	Declaration of Emergency	Declaration of Emergency	153,773					107,032	
0044	Post Employment Benefits	Post Employment Benefits	51,054	-	-	-	-	-	51,054
0045	Historical Document Program	Historical Document Program	13,173	-	-	-	-	10,908	2,265
0046	Current Use	Current Use	511	-	-	-	-	-	511
0047	Upper Co Ground Water	Upper Co Ground Water	0	-	-	-	-	-	-
0060	Computer Replacement	Computer Replacement	74,776	-	-	-	15,534	-	74,776
109	Event Center	Event Center	1,609,612	-	-	-	-	389,894	1,219,718
101	Airport	Airport	206,719	-	-	-	-	19,003	187,715
103	Youth Amatuer Sports Activity	Youth Amatuer Sports Activity	4,802	-	-	-	-	-	4,802
105	Community Services	Mental Health	936,597	-	-	-	-	32,270	904,328
106	County Road	County Road	11,655,573	-	-	-	-	2,219,943	9,435,630
107	Flood Control	Flood Control	1,073,809	-	-	-	-	114,423	959,386
108	Public Facilities	Public Facilities	729,778	-	-	-	-	1,167	728,611
110	EIS Trust	EIS Trust	25,377	-	-	-	-	1,905	23,472
112	Low Income Housing	Low Income Housing	40,370	-	-	-	-	49	40,321
113	Recreation	Recreation	7,017	-	-	-	-	1,659	5,359
114	Homelessness Housing	Homelessness Housing	76,118	-	-	-	-	2,337	73,781
115	Trial Court Improvements	Trial Court Improvements	75,297	-	-	-	-	16,890	58,406
116	Public Health	Public Health	1,591,972	-	-	-	-	910,275	681,697

See Accompanying Narrative

Kittitas County
Central Services
Simplified Indirect Cost Allocation

For the Year Ended December 31, 2017

	Department	Sub Department	a Total Costs 12-31-2017	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	
Departments that Provide Direct Services to the Citizens of the County										
118	Veterans Assistance	Veterans Assistance	45,196	-	-	-	-	165	45,031	
119	911 Excise	911 Excise	1,113,778	-	-	-	-	-	1,113,778	
120	3/10s Clerk	3/10s Clerk	78,592	-	-	-	-	50,411	28,181	
120	3/10s Juvenile	3/10s Juvenile	40,543	-	-	-	-	26,624	13,919	
120	3/10s Prosecutor	3/10s Prosecutor	247,721	-	-	-	-	167,676	80,045	
120	3/10s Sheriff	3/10s Sheriff	1,414,843	-	-	-	-	687,291	727,553	
122	Treasurers M&O	Treasurers M&O	68,824	-	-	-	-	34,109	34,715	
123	Noxious Weed	Noxious Weed	427,189	-	-	-	-	231,438	195,751	
125	Auditor Centenial Doc	Auditor Centenial Doc	49,200	-	-	-	-	-	49,200	
126	Leased Water	Leased Water	72,593					-		
127	Misdemeanant Probation	Misdemeanant Probation	719,858	-	-	-	-	457,793	262,065	
130	Prosecutor Victim Witness	Prosecutor Victim Witness	133,575	-	-	-	-	84,612	48,963	
131	Drug Enforcement	Drug Enforcement	10,000	-	-	-	-	-	10,000	
134	Public Defense	Public Defense	38,450	-	-	-	-	-	38,450	
135	Forfeited Drug Proceeds	Forfeited Drug Proceeds	680	-	-	-	-	-	680	
140	Hotel Motel	Hotel Motel	579,722	-	-	-	-	14,000	565,723	
142	Real Estate Excise Tax Tech	Real Estate Excise Tax Tech	40,969	-	-	-	-	26,886	14,084	
202	2010 GO Bond	2010 GO Bond	278,185	-	-	-	-	-	278,185	
205	Refund Fund	Refund Fund	718,931					-		
206	CRID	CRID		-	-	-	-	-	-	
301	Capital Improvements	Capital Improvements	534,768	-	-	-	-	-	534,768	
302	Courthouse Jail Expanison	Courthouse Jail Expanison	1,252,127	-	-	-	-	-	1,252,127	
309	Rodeo Grounds Capital Improve	Rodeo Grounds Capital Improve	0					-		
401	Solid Waste	Solid Waste	4,141,336	-	-	-	-	456,543	3,684,793	
402	Community Development Service	Community Development Service	1,518,236					768,638		
403	Water Mitigation	Water Mitigation	47,937							
501	ER&R	ER&R	2,921,606	-	-	-	-	266,262	2,655,344	
511	Unemployment	Unemployment	48,337	-	-	-	-	-	48,337	
517	Computer Replacement Internal S	CRIS	135,352							
601	Jerry Williams Library Trust	Jerry Williams Library Trust	0	-	-	-	-	-	-	
		Total Direct Services	**54,060,050**	**8,614**	**(1,927,764)**	**(18,544)**	**608,883**	**16,492,114**	**35,805,398**	**0**
		TOTAL	**55,738,267**	**40,577**	**(2,100,385)**	**(18,837)**	**2,146,149**	**16,492,114**	**35,805,398**	**0**
			(49,740,570)							
			5,997,697							

Indirect Cost Rate Computation:

Indirect Costs divided by Direct Salaries & Wages: 2,146,149 / 16,492,114

Indirect Cost Rate = 13.01%

Adopted Rate = 12.75%

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

See Accompanying Narrative