

KITTITAS COUNTY
BOARD OF COUNTY COMMISSIONERS

RESOLUTION NO. 2020-058

**A Resolution adopting Central Services Simplified Indirect Cost Allocation Plan
for Year Ended December 31, 2018**

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 14.44%, 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, 2020.

ADOPTED this 17th day of March, 2020.

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

ABSENT

Chairman

Vice-Chairman

Commissioner



myorsnk
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, 2018** are to establish cost allocations or billings starting **January 1, 2020** 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, 2020

The 2019 rate approved is 12.75%

**Kittitas County
Central Services
Simplified Indirect Cost Allocation Plan
For Year Ended December 31, 2018**

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 2018 actual expenses and 2018 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 2018 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 2018 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 #1024778. 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 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 no findings that are required to be disclosed in accordance with 2 CFR 200.516(a).

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 2018 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 54.5 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 2018 actual expenses were \$662,480. 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, \$638,872; 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 \$37,645 which includes salaries reimbursed by other funding sources.

Total Expenditures	\$662,480
Less: Excludable Cost (District 3.62%)	-37,450

Total Included Costs

\$638,872

Information Technology (Services)

Information Technology is responsible to maintain the county computer equipment and software for all departments. Total 2018 actual expenses for Information Technology were \$1,085,712 plus depreciation of \$29,087 for total expenses of \$1,125,440. Of the total expenses \$146,315 for capital outlay are excluded costs.

Total Expenditure	\$1,085,712
Plus Depreciation	39,728
Less Excluded Costs	-146,315
Total Included Costs	\$979,125

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 2018 actual expenses for Communications were \$97,593, plus depreciation of \$2,876 and of the expenses \$83,228 are excludable costs. These excludable costs include the following:

Total Expenditures	\$97,593
Plus Depreciation	2,876
Less Excludable Costs	-83,228
Total Included Costs	\$17,241

These excluded costs include the following:

Supplies purchase for copier	\$ 753
Telephone courtesy phones	189
Postage – billed direct	75,000
Equipment Maintenance for copier	1,094
Lease on Postage Machine	8,027
Shredding refund	-1,835
Total Excludable Costs	\$83,228

Human Resource

The Human Resource Department administers various programs involving recruitment, compensation, benefits, collective bargaining, and personnel policy. The 2018 actual expenses are \$275,582. 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 \$69,567 excludable costs. Items that affect the entire employee base are presented at 100%.

Total Expenditures	\$275,582
Less Excludable Costs	-69,567
Total Included Costs	\$206,015

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 2018 the accounting staff had 6 full time employees and an intern. The total paid hours for the accounting staff was 113,849 out of 29,934 or 47.86%, the accounting staff salaries were \$350,672 out of \$715,589 or 47.86%; the average of both is 48.43%. After review, it was determined that the County Auditor spends approximately 20% of time for administration of the Accounting department with totals \$14,846 for allowable salaries and \$5,564 for benefits. The operating expenses were distributed by the 48.43% except for the costs related to other divisions within the office. The total Auditor's Administration 2018 expenses are \$136,898. The amount for the included allowable costs are **\$31,317**.

Facilities Maintenance – Motor pool

The facilities maintenance expenses for the motor pool was \$10,499. 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 2018 amount of indirect usage for Auditor's Accounting, Human Resource, Information Technology and a percentage of County Treasurer is **\$358**. 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	.85%	100%	89
Information Technology	1.32%	100%	138
County Treasurer	1.50%	58.54%	97
Human Resource	.33%	100%	35
Total Motor Pool Costs			358

Facilities Maintenance

The facilities maintenance expenses for the Courthouse were \$474,537; there was depreciation of capitalized expenses on the building and equipment of \$601,296. There were \$53,314 excludable costs as these were billable cost to other divisions. The total included allowable costs are \$1,015,906. 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 \$72,657. The following is the breakdown.

Room	Square Footage	% allowed	Amount
Auditor's Accounting	345.00	100	4,755
Accounting Manager	74.00	100	1,020
Human Resource	916.40	100	12,631
Treasurer's Office	1,892.84	61	15,969
County Auditor	152.10	20	419
Information Services	2,668.00	100	36,773
Mail Room	79.05	100	1,090
		TOTAL	\$72,657

Non-Departmental

This department's expense for 2018 is \$4,280,464. Included costs from this department include payments for the state auditor and dues for a total of \$94,957. The 2018 state auditor costs were \$70,432. 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 \$24,526.

Prosecutor-Civil Division

The Civil Division of the Prosecutors office performs work for the Central Services Departments. The 2018 total expenditures for the Civil Division were \$700,204. This division had excludable costs of \$135,352 for special legal services, special prosecutors and capital lease payments. The included costs were \$564,852. The calculation of all prosecutor requests for legal services through CAMAS is used to allocate the amount of time spent on the Central Services departments. The percentage of the usage is multiplied by the included costs to determine the amount to be applied to the indirect rate. At the time this report was prepared the data was unavailable.

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, 2018, was \$94,952,789 of which 61.21% was for County funds and 38.79% was for the Special Purpose districts. The total expenses for 2018 were \$689,841, plus depreciation of \$2,230 for a total of \$692,070. The excludable expenses were \$260,139. There are \$4,050 unallowable costs for leases and capitalized equipment. The total amount of allowable included costs for the Treasurer is \$427,881.

Computer Replacement

The total 2018 computer replacement expenses were \$84,481 of this amount \$16,982 was the amount of direct purchases for Human Resource, Treasurer and Information Technology.

GENERAL COSTS OF GOVERNMENT

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

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

CENTRAL SERVICES INDIRECT COST CALCULATION

The Central Services Departments; Auditor's Accounting, Information Technology, Communications, and Human Resources had indirect costs of \$1,841,253. With the other indirect costs from other departments totaling \$644,152 the total county indirect costs are \$2,485,405.

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 2018 were \$17,211,923.

Indirect Cost Rate Computation:

Indirect Costs divided by	<u>\$ 2,485,405</u>	Indirect Cost Rate =14.44%
Direct Salaries & Wages	\$17,211,923	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, 2018

Department	Sub Department	a	b	c	d	e	f	
Indirect Functions that Provide Services to the Service Providing Units		Total Costs 12-31-2018	Additional Costs ie Depr, Rev	Excluded Costs	Unallowable Costs	Indirect Costs a+b+c+d	Direct Salaries/Wages	All Other Direct Costs
0011	Auditor	Accounting	662,460	14,057	(36,623)	(1,022)	638,872	-
0017	Information Technology	Information Technology	1,085,712	39,728	(146,315)	-	979,125	-
0020	Communications	Postage Machine/Cle Elum Line	97,593	2,876	(83,228)	0	17,241	-
0038	Human Resource	Human Resources	275,582	-	(69,567)	-	206,015	-
Total Indirect Services		2,121,347	56,661	(335,733)	(1,022)	1,841,253		
Departments that Provide Direct Services to the Citizens of the County		Total Costs 12-31-2018	Additional Costs ie Depr, Rev	Excluded Costs	Unallowable Costs	Indirect Costs	Direct Salaries/Wages	All Other Direct Costs a+b-f
0010	Assessor	Assessor	1,110,046	-	-	-	720,798	389,250
0011	Auditor	Auditor Administration	136,898	-	(94,395)	(11,186)	31,317	85,418
0011	Auditor	Recording	81,122	-	-	-	54,311	26,811
0011	Auditor	Vehicle Licensing	227,086	-	-	-	151,716	75,370
0011	Auditor	Elections	272,970	-	-	-	53,827	219,143
0011	Auditor	Voter Registration	51,158	-	-	-	19,644	31,514
0012	Board Equalization	Board Equalization	15,164	-	-	-	11,262	3,902
0013	Fire Marshal/Code Enforcement	Fire Marshal/Code Enforcement	144,259	-	-	-	85,138	59,121
0015	County Clerk	County Clerk	404,079	-	-	-	272,809	131,270
0016	Commissioners	Commissioners	508,759	-	-	-	360,290	148,469
0018	Cooperative Extension	WSU Extension	196,149	-	-	-	106,271	89,878
0019	Disability Board	Disability Board	22,161	-	-	-	14,927	7,234
0021	Judge - Superior Court	Judge - Superior Court	932,536	-	-	-	271,358	661,278
0022	Juvenile	Juvenile	557,206	-	-	-	317,084	240,122
0023	Law Library	Law Library	21,109	-	-	-	3,163	17,946
0024	Lower District Court	Lower District Court	1,131,045	-	-	-	596,911	534,134
0025	Facilities Maintenance	Facilities Maintenance Admin	57,453	-	-	-	27,857	29,596
0025	Facilities Maintenance	Courthouse	474,537	601,296	(53,314)	(6,613)	72,657	175,634
0025	Facilities Maintenance	Sorenson Building	147,391	-	-	-	31,783	115,608
0025	Facilities Maintenance	Upper District Court	130,501	-	-	-	419	130,082
0025	Facilities Maintenance	Permit Center	58,293	-	-	-	23,955	34,338
0025	Facilities Maintenance	Jail	377,767	-	-	-	24,178	353,589
0025	Facilities Maintenance	Sheriff Admin	38,818	-	-	-	5,047	33,771
0025	Facilities Maintenance	Maintenance Vehicles	11,461	-	-	-	246	11,215
0025	Facilities Maintenance	MotorPool	10,499	-	-	-	358	10,478
0025	Facilities Maintenance	Event Center	210,998	-	-	-	34,089	176,909

Kititas County
Central Services
Simplified Indirect Cost Allocation

For the Year Ended December 31, 2018

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	4,280,464	-	(4,185,507)	-	94,957	66,430	4,214,034.00
0027	Coroner	Coroner	256,167	-	-	-	-	114,533	141,634
0029	Prosecutor	Prosecutor Admin	1,017,215	-	-	-	-	647,721	369,494
0029	Prosecutor	Prosecutor Support Enforcement	39,305	-	-	-	-	26,152	13,153
0029	Prosecutor	Prosecutor Civil	700,203	-	-	-	-	414,582	285,621
0029	Prosecutor	Prosecutor Sexual Assault Interv	15,179	-	-	-	-	7,805	7,374
0030	Sheriff	Sheriff	7,414,136	-	-	-	-	4,129,566	3,284,570
0031	Treasurer	Treasurer	689,840	2,230	(260,139)	(4,050)	427,881	338,057	354,013
0032	Upper District Court	Upper District Court	616,978	-	-	-	-	362,780	254,198
0033	Pest Control	Pest Control	56,202	-	-	-	-	-	56,202
0034	Conference of Government	Conference of Government	469	-	-	-	-	332	137
0036	Library Advisory Board	Library Advisory Board	147,150	-	-	-	-	-	147,150
0037	Emergency Management	Emergency Management	128,646	-	-	-	-	46,668	81,978
0040	Criminal Justice	Criminal Justice	16,611	-	-	-	-	-	16,611
0039	Admissions Tax	Admissions Tax	218,359	-	-	-	-	183	218,176
0043	Declaration of Emergency	Declaration of Emergency	3,840	-	-	-	-	2,947	893
0044	Post Employment Benefits	Post Employment Benefits	54,550	-	-	-	-	-	54,550
0045	Historical Document Program	Historical Document Program	13,366	-	-	-	-	11,001	2,365
0046	Current Use	Current Use	148	-	-	-	-	-	148
0047	North Mobile Home Park	North Mobile Home Park	183,385	-	-	-	-	5,340	178,045
0060	Computer Replacement	Computer Replacement	84,481	-	-	-	16,982	-	84,481
109	Event Center	Event Center	1,531,833	-	-	-	-	426,451	1,105,382
101	Airport	Airport	436,147	-	-	-	-	35,915	400,232
103	Youth Amateur Sports Activity	Youth Amateur Sports Activity	10,000	-	-	-	-	-	10,000
105	Community Services	Mental Health	680,702	-	-	-	-	29,027	651,675
106	County Road	County Road	11,926,938	-	-	-	-	2,465,449	9,461,489
107	Flood Control	Flood Control	369,965	-	-	-	-	94,265	275,700
108	Public Facilities	Public Facilities	644,952	-	-	-	-	3,327	641,625
110	EIS Trust	EIS Trust	452	-	-	-	-	78	374
112	Low Income Housing	Low Income Housing	195,842	-	-	-	-	316	195,526
113	Recreation	Recreation	3,528	-	-	-	-	1,005	2,523
114	Homelessness Housing	Homelessness Housing	659,679	-	-	-	-	2,016	657,663
115	Trial Court Improvements	Trial Court Improvements	79,180	-	-	-	-	2,401	76,779
116	Public Health	Public Health	1,736,413	-	-	-	-	989,104	747,309

Kittitas County
Central Services
Simplified Indirect Cost Allocation

For the Year Ended December 31, 2018

Department	Sub Department	a	b	c	d	e	f	g	
Departments that Provide Direct Services to the Citizens of the County		Total Costs 12-31-2017	Additional Costs ie Depr, Rev	Excluded Costs	Unallowable Costs	Indirect Costs	Direct Salaries/Wages	All Other Direct Costs a+b-f	
117	Construction Performance Bonds	3							
118	Veterans Assistance	32,475					178	32,297	
119	911 Excise	587,804						587,804	
120	3/10s Clerk	65,985					42,349	23,636	
120	3/10s Juvenile	45,153					27,991	17,162	
120	3/10s Prosecutor	264,937					172,639	92,298	
120	3/10s Sheriff	1,515,327					726,337	788,990	
122	Treasurers Investment Rev	13,586					9,181	4,405	
122	Treasurers M&O	127,253					47,133	80,120	
123	Noxious Weed	445,203					231,466	213,737	
125	Auditor Centennial Doc	30,559					83	30,476	
126	Leased Water	40,171						40,171	
127	Misdemeanant Probation	805,836					491,333	314,503	
130	Prosecutor Victim Witness	141,006					88,279	52,727	
131	Drug Enforcement	10,000						10,000	
134	Public Defense	61,375						61,375	
135	Forfeited Drug Proceeds	2,149						2,149	
140	Hotel Motel	577,303					8,230	569,073	
142	Real Estate Excise Tax Tech	35,440					23,331	12,109	
202	2010 GO Bond	293,460						293,460	
205	Refund Fund	728,394						728,394	
206	CRID	177,860						177,860	
301	Capital Improvements	541,105						541,105	
302	Courthouse Jail Expansion	95,547						95,547	
309	Rodeo Grounds Capital Improve	0							
401	Solid Waste	6,303,445					529,079	5,774,366	
402	Community Development Services	1,792,245					832,684	959,561	
403	Water Mitigation	39,612						39,612	
501	ER&R	2,288,951					309,952	1,978,999	
504	Dental Self Insurance Program	178,182					71	178,111	
511	Unemployment	30,160						30,160	
517	Computer Replacement Internal S	109,185						109,185	
601	Jerry Williams Library Trust	35						35	
622	Private Water Trust	46,242						46,242	
	Total Direct Services	58,967,880	603,526	(4,593,355)	(21,849)	644,152	17,211,923	42,359,480	0
	TOTAL	61,089,227	660,187	(4,929,088)	(22,871)	2,485,405	17,211,923	42,359,480	0

Indirect Cost Rate Computation:

Indirect Costs divided by
Direct Salaries & Wages

2,485,405
17,211,923

Indirect Cost Rate = 14.44%

Adopted Rate = 12.75%

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