

**KITTITAS COUNTY**  
**BOARD OF COUNTY COMMISSIONERS**

**RESOLUTION NO. 2017-\_\_\_\_\_**

**A Resolution adopting Central Services Simplified Indirect Cost Allocation Plan  
for Year Ended December 31, 2015**

**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 12.60%, based on the distribution base of direct salaries & wages of each department/fund, and;

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

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

**NOW, THEREFORE BE IT RESOLVED** that the Board of County Commissioners adopts the Indirect Cost Rate for Kittitas County at 11.25%, based on the distribution base of direct salaries & wages, for federal grant reimbursement as certified by the County Auditor, effective January 1, 2017.

**ADOPTED** this 21<sup>st</sup> day of March, 2017.

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

\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Vice-Chairman

\_\_\_\_\_  
Commissioner

ATTEST

\_\_\_\_\_  
Clerk of the Board/Deputy Clerk of the Board