

Kittitas County Auditor

Agenda Staff Report

AGENDA DATE:

03/21/2017

ACTION REQUESTED:

Request the Board of County Commissioners to adopt the resolution adopting the Central Services Simplified Indirect Cost Allocation Plan for the year ended December 31, 2015.

BACKGROUND:

As per federal guidelines the County wide cost allocation plan which determines the indirect cost rate for Central Services departments should be completed every year. The Central Service departments include County Auditor-Accounting, Information Technology, Communications and Human Resource. Departments that have indirect costs that affect the Central Services include County Auditor-Administration, Facilities Maintenance Motor Pool, Facilities Maintenance Courthouse, Prosecutor – Civil Division, Non Departmental, County Treasurer and Computer Replacement.

The last plan was adopted March 1st, 2016, effective January 1, 2016, with the calculated rate of 11.87% and adopted at 11.25%.

The Central Service Simplified Indirect Costs Allocation Plan for 2015, effective January 1, 2017, has been prepared with the indirect cost rate of 12.60%, to allow for margin of error the County Auditor has certified the 2015 Cost Allocation Plan at the rate of 11.25%.

Below is a chart of the previous year's calculations and adopted rates.

Year	Calculated Rate	Certified Rate
2000 for 2002	12.93%	12.25%
2005 for 2007	13.81%	13.00%
2010 for 2011 & 2012	11.33%	11.25%
2011 for 2013	12.59%	12.00%
2012 for 2014	11.53%	11.25%
2013 for 2015	12.48%	11.25%
2014 for 2016	11.87%	11.25%
2015 for 2017	12.60%	11.25%

The County Auditor has certified the Cost Allocation Plan at the rate of 11.25%.

RECOMMENDATION:

Request the Board approve the Resolution adopting the Central Services Simplified Indirect Cost Allocation Plan for the year ended December 31, 2015.

HANDLING:

Copy of Resolution to Judy Pless

LEAD STAFF:

Judy Pless