

# Kittitas County Auditor

## Agenda Staff Report

**AGENDA DATE:**

March 1, 2016

**ACTION REQUESTED:**

Request the Board of County Commissioners acknowledge and approve the Kittitas Co Public Health Simplified Indirect Cost Allocation Plan for the Year ended December 31, 2015.

**BACKGROUND:**

Each year we are required to establish our Indirect Cost Allocation Plan and establish the rate based upon allowed costs under 2 CFR Part 200, Uniform Administration Requirements, Cost Principles and Audit Requirements for Federal Awards (Uniform Guidance). The plan for the Health Department established at 31.01% but to allow for the margin of error, the county auditor certified the rate at 29.50%. The previous rate was 29.00%.

The Chart below shows the previous year's calculations and the adopted rates

Year	Calculated Rate	Certified Rate
2008 for 2009	22.5%	22.50%
2008 for 2010	22.5%	22.50%
2010 for 2011	24.4%	24.25%
2010 for 2012	24.4%	24.25%
2011 for 2013	28.05%	27.25%
2012 for 2014	30.71%	28.50%
2013 for 2015	30.40%	29.00%
2014 for 2016	30.49%	29.00%
2015 for 2017	31.01%	29.50%

**INTERACTION:**

Kaitlyn Reddick, Fiscal Analyst Public Health

**RECOMMENDATION:**

Recommend the Board of County Commissioners approve the indirect cost rate for the plan year ended December 31, 2015 at 29.50%, this is certified by the County Auditor, effective January 1, 2017.

**HANDLING:**

Copy to Judy Pless

Copy to Kaitlyn Reddick

**LEAD STAFF:**

Judy Pless