AGENDA ITEM D-6

CITY OF LODI
COUNCIL COMMUNICATION

AGENDA TITLE: Adopt Resolution Awarding Contract to FCS Group for OMB A-87 Cost Allocation Plan and Indirect Cost Rate Services for a Five Year Period ($77,000)

MEETING DATE: June 16, 2010

PREPARED BY: Deputy City Manager

RECOMMENDED ACTION: Adopt resolution awarding contract to FCS Group for OMB A-87 Cost Allocation Plan and Indirect Cost Rate services for a five-year period ($77,000).

BACKGROUND INFORMATION: The City Council authorized issuance of a Request for Proposals (RFP) for A-87 Cost Allocation Plan and Indirect Cost Rate services on April 7, 2010. The RFP was posted on the City web site and 17 vendors were directly notified of the posting. Proposals were received from the following seven firms:

Capital Accounting Partners	MGT of America
FCS Group	Tischler Bise
Macias Consulting	Willdan
Maximus	

A selection committee composed of four City staff independently evaluated the proposals based upon the criteria stated in the RFP (qualifications and experience of the firm; qualifications and experience of the assigned personnel; approach and quality of the work plan; and fee structure). While price was not the sole determining factor, five-year costs ranged from a low of $42,640 to a high of $160,163. Based upon the rating criteria, FCS Group was the unanimous choice of the selection committee.

The selected contractor will provide a full Cost Allocation Plan for use in determining General Fund cost of services allocations to other funds or departments. Additionally, the contractor will provide an OMB A-87 compliant Cost Allocation Plan for use in federal grant-claiming. Further, the contractor will calculate indirect cost rates for selected departments/divisions for grant claiming purposes and will assist in obtaining approval from federal/state agencies for the use of such rates. At the conclusion of the contract, the City will own a copy of the allocation model and will be trained in its use and application.

FISCAL IMPACT: Annual cost for the preparation of the cost plan and indirect cost rate proposals is $15,400. Total cost for the five year contract is $77,000. Unknown additional revenues will be generated over the life of the contract.

FUNDING AVAILABLE: Funding is included in the Non-departmental budget unit (100241.7323) for FY 2010/11.

Jordan Ayers
Deputy City Manager

APPROVED: _____
Konradt Bartlam, Interim City Manager

CITY OF LODI

REQUEST FOR PROPOSALS

FOR

OMB A-87 COST ALLOCATION PLANS AND INDIRECT COST RATES

Proposal Date: April 8,2010

I. PROJECT OVERVIEW

A. Goal

The City of Lodi ("City") requests Proposals from qualified firms ("Consultant") to develop annual City-wide central service cost allocation plans and annual indirect cost rate proposals for selected divisions/business units in accordance with the Office of Management and Budget (OMB) Circular A-87 (Cost Principles for State, Local, and Indian Tribal Governments), and applicable state and federal regulations which will allow the City to maximize reimbursements from federal and state agencies. The City intends to award a contract covering five fiscal years. The Proposal must cover all points outlined in this document.

B. Description of City

The City is a general law city, duly created, organized and existing under the laws of the State of California. The City operates under the Council-Manager form of government and is governed by a 5-member Council.

The City provides the full spectrum of municipal services.

The City has approximately 410 full time employees and consists of the following departments: City Manager, City Attorney, City Clerk, Internal Services, Police, Fire, Public Works, Electric Utility, Community Development, Parks and Recreation, Library and Community Center. The City operates with a Cost of Services allocation that had been completed in 2007. The City does not currently fully allocate central service costs to all operating departments and divisions. **Exhibit 1** is the City's current organizational chart and a brief description of the central service units. In addition, a copy of the City's most recent audited financial statement is available on the City's website at www.lodi.gov.

C. Proposal Requirements

The City wishes to establish annual City-wide central service cost allocation plans in compliance with Federal OMB Circular A-87 that meet, at a minimum, the guidelines set forth by the California Department of Transportation (Caltrans), the Federal Highway Administration (FHWA) and/or the Federal Transit Administration (FTA), and the Federal Housing and Urban Development (HUD) and must be in a format acceptable to the City's cognizant federal agency. The City also desires annual indirect cost rate proposals to be calculated for selected

divisions/business units of the City in accordance with the above-mentioned government organizations.

The City's fiscal year is July 1st though June 30th. The cost allocation plans and indirect cost rate proposals will be based on audited data which will be available approximately November 15th following the end of each fiscal year.

The City intends to award a five-year contract. The contract will cover the calculation of City-wide central service cost allocation plans and indirect cost rates for five consecutive years starting with Fiscal Year 2010-11.

Successful experience working with Caltrans Department of Audits and Investigations, FTA and HUD is preferred.

D. Scope of Services

The Consultant is required, but not limited, to:

1. Conduct appropriate interviews with City departments to identify appropriate allocation bases and methods of distributing costs that are most appropriate which may favorably impact indirect cost recoveries.

2. After appropriate consultations necessary to gain familiarity with City operations, recommend strategies and procedures to maximize potential recovery of City costs from grant sources.

3. Instruct City staff on OMB Circular A-87 concepts and application. Identify available data which can be effectively incorporated into the indirect cost allocation plans, and determine opportunities to simplify data collection activities for future plans.

4. Develop and prepare City-wide central service cost allocation plans and indirect cost rate proposals for selected divisions/business units of the City, in accordance with OMB Circular A-87 for federal and state grant reimbursement. The finished products should meet, at a minimum, the guidelines set forth by Caltrans, the FHWA and/or FTA, and HUD and will be in a format acceptable to City's cognizant federal agency.

5. Assist in negotiating with cognizant agencies. Note: Should the cognizant agency not approve the plan or rate(s), the Consultant **shall** modify the document(s) to an acceptable level within the appropriate designated time frame. **At its discretion, the City may withhold 5% of each yearly payment until a letter of approval from the appropriate cognizant agency is received by the City.**

6. Provide the model used to calculate the allocations and indirect cost rates and train City staff in the model that Consultant uses such that City staff would be able to use the model independently after the termination of the contract resulting from this proposal.

E. Project Deliverables

At minimum, the Consultant will be required to provide the following products in the

performance of the contract. The following schedule reflects the City's preferred timetable. Proposers shall indicate whether they accept the following timetable or propose an alternate schedule.

1. **For Fiscal Year 2010-11 (based on 2008-2009 audited data)** – Drafts of the following are due to the City by October 1,2010, and in final form to the cognizant agency no later than November 5,2010:
    a. City-wide Central Service Cost Allocation Plan
    b. Indirect Cost Rate Proposals for the units listed in Exhibit 1

2. **For Fiscal Year 2011-2012 (based on 2009-2010 audited data)** – Drafts of the following are due to the City by February 1,2011, and in final form to the cognizant agency no later than March 1,2011:
    a. City-wide Central Service Cost Allocation Plan
    b. Indirect Cost Rate Proposals for the units listed in Exhibit 1

3. **For Fiscal Year 2012-2013 (based on 2010-2011 audited data)** – Drafts of the following are due to the City by February 1,2012, and in final form to the cognizant agency no later than March 1,2012:
    a. City-wide Central Service Cost Allocation Plan
    b. Indirect Cost Rate Proposals for the units listed in Exhibit 1

4. **For Fiscal Year 2013-2014 (based on 2011-2012 audited data)** – Drafts of the following are due to the City by February 1,2013, and in final form to the cognizant agency no later than March 1,2013:
    a. City-wide Central Service Cost Allocation Plan
    b. Indirect Cost Rate Proposals for the units listed in Exhibit 1

5. **For Fiscal Year 2014-2015 (based on 2012-2013 audited data)** – Drafts of the following are due to the City by February 1,2014, and in final form to the cognizant agency no later than March 1,2014:
    a. City-wide Cost Allocation Plan
    b. Indirect Cost Rate Proposals for the units listed in Exhibit 1

The City reserves the right to eliminate from the Scope of Services in any year any sub-component of the Indirect Cost Rate Proposal. Should the City remove any sub-component in any year, payment to the Consultant will be modified by mutual agreement between the City and the Consultant.

A summary table of the deliverables is included in **Exhibit 2** for reference.

Note: Electronic versions and five (5) written copies of Drafts and Final Documents are required for each year.

F. Contract Term

The City intends to award a five-year contract unless terminated sooner in accordance with Section 18 of the Sample Professional Services Agreement **(Exhibit 3).** The contract will cover the calculation of City-wide central service cost allocation plans and indirect cost rates for five consecutive fiscal years starting with 2010-2011.

11. PROPOSAL INSTRUCTIONS AND DESCRIPTION OF THE PROPOSAL PROCESS

A. Timeline for Proposal Submission Process

RFP Issued	Thursday, April 8,2010
Request for Clarification Due Date	Wednesday, April 21,2010 by 4:00 PST
Addendum (if necessary)	Monday, May 3, 2010
Proposal Due Date	***Monday May 17,2010 by 4:00pm PST***
Interviews (if necessary)	Wednesday, June 3, 2010 or Thursday, June 4,2010
City Council Award of Contract	Wednesday, June 16,2010
Notice to Proceed	July 2010 (date TBD)

B. Requests for Clarification, Corrections or Modifications

Any requests for clarification, correction or modifications of proposal requirements shall be submitted in writing to the Deputy City Manager by **4:00 p.m. PST Wednesday, April 21, 2010.** Any interpretation or modification of the Request for Proposals (RFP) will be made by written addenda only, duly issued by the Deputy City Manager no later than **Monday, May 3, 2010.** Copies of such addenda will be mailed or delivered to each firm receiving the RFP. All oral modifications of these conditions or specifications are void and ineffective. The City reserves the right to reject any Proposal that contains unauthorized conditions or exceptions.

C. Proposal Submission

An original Proposal and six (6) copies should be submitted in a sealed envelope marked, **"OMB A-87 COST ALLOCATION PLANS AND INDIRECT COST RATES"** and plainly endorsed with the Proposer's name and address. Proposals will be sent or delivered to the following address:

Mail To:
City of Lodi
P.O. Box 3006
Lodi, CA 95241-1910

Attention: Jordan Ayers, Deputy City Manager

Hand Deliver To:
City of Lodi
Finance Division
310 West Elm Street
Lodi, CA
Attention: Jordan Ayers, Deputy City Manager

Proposals must be received no later than **Monday May 17,2010 at 4:00pm PST.** Proposals received after the time and date specified will not be considered. The City is not responsible for delayed deliveries due to mailing. The time received in the City office shall determine the official time received. Submission of a Proposal shall constitute a firm offer to the City for ninety (90) days from the submission deadline for Proposals.

City staff will review all Proposals received and several finalists may be selected. These finalists may be invited to an oral interview. Please reserve **Wednesday, June 3,2010 and Thursday, June 4,2010** as tentative dates for finalist interviews should interviews be conducted. It is requested that the attendees be restricted to those individuals who will have direct involvement with the program.

D. Proposal Forms and Sample Documents

The following documents are included in this RFP:

- **Exhibit 1:** Description of Central Service Units and City Organizational Chart
- **Exhibit 2:** Summary of Deliverables
- **Exhibit 3:** Sample Professional Services Agreement
- **Exhibit 4:** Proposal Form
- **Exhibit 5:** Acknowledgment of Addenda (if applicable)

The Proposal Form **(Exhibit 4)** must be completed and signed by one or more individuals with authority to bind the Proposer to the Proposal. If addenda are issued, the Proposer must complete and submit the Acknowledgment of Addenda **(Exhibit 5)** with its proposal.

E. Proposal Content

To achieve a uniform review process and obtain the maximum degree of comparability, it is required that Proposals include the following basic format. The Proposer is expected to provide services as outlined in this RFP and prepare its response to fully address its ability to satisfy these components.

1. **General Information of Firm** - Please provide the following:
   a) Firm's name and address
   b) RFP contact / phone / fax / email
   c) Names of authorized principals with authority to negotiate and contractually bind the firm
   d) A signed letter of transmittal stating the Proposer's understanding of the work

to be done, a statement why the firm believes itself to be the best qualified to perform the engagement, and a statement that the proposal is a firm and irrevocable offer for the 90 days after June 17,2010. Please confirm that the firm has accepted the Sample Professional Services Agreement included as **Exhibit 3.**

e) Indicate whether there are any conflicts of interest that would limit your ability to provide services. See Section 22 of the Sample Professional Services Agreement **(Exhibit 3).** Provide any required disclosures pursuant to the Levine Act. See Section J below.

2. lifi ang Experience of the Firm - l r the following

a) Describe your firm's history and organizational structure. Include number of years in business, size of company (employees, yearly revenue).

b) Describe your firm's experience with servicing public agency clients for services described in this RFP.

c) How many years has your firm been doing work outlined in the scope of this RFP?

d) Describe any known or perceived actual or potential conflicts of interest with the City, its Council members, officers, agents or employees. (Please refer to Section 22, Conflict of Interests of the Sample Professional Services Agreement in **Exhibit 3).**

3. Qualifications and Experience of Team

a) How many staff would be assigned to conduct the scope of work? Identify the members of the plan service team including their tenure with your firm, background including any applicable licenses and certifications, education and location and the role they will play in managing the City's account.

b) Will you utilize any subcontractors for the servicing of this plan? If yes, describe your relationship with the subcontractor, the subcontractor's history and experience in providing similar fund services and the experience of the subcontractor's employees that will provide services to the plan.

4. Approach

a) Outline how your firm plans to accomplish the Scope of Services outlined in **Section I.D.** and Project Deliverables outlined in **Section I.E.** of this RFP. Submit a work plan that details your firm's approach and methodology, as well as a proposed timeline that indicates when each element of the Scope of Services will be performed and when each Project Deliverable will be completed.

b) Describe in detail the information your firm would require from the City to complete the work requested.

c) Attach as an Exhibit to your proposal a sample cost allocation plan and indirect cost rates that your firm has done in the last year, preferably, that was submitted to Caltrans or FTA for approval. You may redact confidential information as necessary.

d) Please describe any other services and/or area of expertise, which are included in your total fee, or that may distinguish your firm's ability to provide the

services requested in this RFP.

e) Indicate whether the City's proposed manner of payment set forth in Section **13** of the attached Sample Professional Services Agreement **(Exhibit 3)** is acceptable. Propose an alternate payment methodology if desired.

5. Financial Stability

a) Attach a copy of your AM Best rating or Dun and Bradstreet rating as an Exhibit to your proposal.

b) Attach a copy of your most recent audited financial statement as an Exhibit to your proposal.

c) If the Proposer is not a publicly held corporation and does not have AM Best or Dun and Bradstreet rating or audited financial statements, please provide internal unaudited financial statements, financial references, and any other pertinent information to allow the City to reasonably formulate a determination about the stability and financial strength of your *firm.*

d) List any pending administrative proceedings, investigations and civil suits against the firm relating to the firm's performance of its professional duties

6. References

Please list the names, addresses, and telephone numbers relating to three (3) existing clients and two (2) previous clients for whom your firm has developed recent (within the last three years) cost allocation plans and indirect cost rates, preferably, which were submitted to Caltrans or FTA for approval. Please provide a brief description of the work provided for each reference.

7. Fee Structure

Please complete Proposal Form **(Exhibit 4)** to provide a fixed all-inclusive fee structure to perform all services described in the Scope of Services **(Section I.D.)** and Project Deliverables **(Section I.E.)** above. No additional reimbursement will be provided for travel time, expenses, telephone costs, copying costs, etc. Please also submit on a separate page hourly rates, by personnel category, for each year which will apply to any modification to the scope of services. The hourly rates set forth shall hold firm for each year. The City will evaluate cost proposals on the basis of the Grand Total sum of the Yearly Totals as indicated on the Proposal Form.

8. Certificate of Insurance

Proposers are requested to provide a completed sample Certificate of Insurance evidencing the coverage types and the minimum limits required as described in Section 12 of the Sample Professional Services Agreement **(Exhibit 3)** with their proposal. The City requires this information to facilitate completing contract formalities in a timely manner if an award is made. The City may request additional information or clarification if necessary.

F. Withdrawal of Proposal

Submission of a Proposal shall constitute a firm offer to the City for ninety (90) days from the submission deadline for Proposals.

A Proposer may withdraw its Proposal anytime before the date and time when Proposals are due,

without prejudice, by submitting a written request for its withdrawal to the Deputy City Manager. A telephone request is not acceptable.

G. Selection Criteria

The City intends to award **a** Contract to the most qualified firm submitting a responsive Proposal. Ranking will be based on a maximum of 100 points, weighted as indicated on the following table. In determining the number of points a Proposal will receive in each category, the City will consider the Proposal material submitted, oral interviews (if applicable), and any other relevant information about a given Proposer. The firm submitting a responsive Proposal with the highest total weighted score, based on composite scoring of the selection committee, will be determined to be the most qualified. The following criteria will be used in the evaluation of the Proposals:

Selection Criteria	Points Awarded
1. Qualifications and Experience of Firm • Financial stability of firm • Quality of references of similar work performed • Firm's experience in servicing public agencies relating to the Scope and Services and Project Deliverables outlined in this RFP	**0-10**
2. Qualifications and Experience of Personnel Assigned to the Project • Expertise and technical qualifications of firm's staff who will execute Scope of Services outlined in the RFP • Staffs experience (in particular with Caltrans and FTA) relating to the Scope and Services and Project Deliverables outlined in this RFP	**0-20**
3. Approach and Quality of Work Plan • Comprehensiveness, feasibility, and effectiveness of Proposal and submitted work plan • Quality of sample cost allocation plan report and indirect rate proposals • Proposed schedule for performing all services and providing all deliverables	**0-40**
4. Fee Structure	**0-30**
Grand Total	**0-100**

The City may reject any Proposal in which the approach, qualifications or proposed compensation are not deemed to be within an acceptable or competitive range. The City may seek clarifications from any or all Proposers regarding their Proposals, or may request that Proposers submit modified Proposals.

Following the initial review and screening of the written Proposals, using the Selection Criteria described above, one or more companies *may* be invited to participate in the final selection

process, which may include participation in an oral interview and/or submission of any additional information as requested by the City.

The City reserves the right to conduct pre-award negotiations with any or all Proposers, and the right to award the contract without negotiations. The City reserves the right to award the Contract without conducting interviews.

This RFP does not commit the City to awarding a Contract. Proposers shall bear all costs incurred in the preparation of the Proposal and participating in the Proposal process. The City reserves the right to reject any and all Proposals, to accept the Proposal it considers most favorable to the City's interest in its sole discretion, and to waive minor irregularities. The City further reserves the right to seek new Proposals when such procedure is considered by it to be in the best interest of the City.

H. Protest Procedures

Protests based upon restrictive specifications or alleged improprieties in the RFP procedure shall be filed in writing with the Deputy City Manager at least five (5) calendar days prior to Proposal opening. The protest must clearly specify in writing the grounds and evidence on which the protest is based.

Protests based upon City staffs recommendation for award of the Contract shall be submitted in writing to the Deputy City Manager within forty-eight (48) hours of receipt of notice of the staff recommendation for award. The protest must clearly specify in writing the grounds and evidence on which the protest is based.

Failure to comply with any of the requirements set forth in this section of the RFP regarding proposal protest procedures may result in rejection of the protest.

I. Confidentiality

The California Public Records Act (Cal. Govt. Code Sections 6250 et seq.) mandates public access to government records. Therefore, unless the information is exempt from disclosure by law, the content of any request for explanation, exception or substitution, response to these specifications, protest or any other written communication between the City and the Proposer shall be available to the public.

If the Proposer believes any communication contains trade secrets or other proprietary information that the Proposer believes would cause substantial injury to the Proposer's competitive position if disclosed, the Proposer shall request that the City withhold from disclosure the proprietary information by marking each page containing such proprietary information as confidential. The Proposer may not designate its entire Proposal as confidential. Additionally, the Proposer may not designate Proposal Forms as confidential.

If the Proposer requests that the City withhold from disclosure information identified as confidential, and the City complies with the Proposer's request, the Proposer shall assume all responsibility for any challenges resulting from the non-disclosure, indemnify and hold harmless the City from and against all damages (including but not limited to attorneys' fees that may be awarded to the party requesting the Proposer information), and pay any and all cost and expenses related to the withholding of the Proposer information. The Proposer shall not make a claim, sue

or maintain any legal action against the City or its council members, officers, employees or agents in connection with the withholding from disclosure of Proposer information.

If the Proposer does not request that the City withhold from disclosure information identified as confidential, the City shall have no obligation to withhold the information from disclosure and may release the information sought without liability to the City.

J. Form of Professional Services Agreement

The firm selected by the City to perform the services outlined in this RFP will be required to execute an Agreement for Professional Services with the City, the general form of which is attached as **Exhibit 3** so that potential Proposers have an opportunity to review the terms and conditions that will be included in the Agreement. If a Proposer desires any modifications to the form of Agreement, they must be submitted for consideration with the Proposal. Otherwise, the Proposer will be deemed to have accepted the form of Agreement. Attention is directed, in particular, to the Indemnification and Insurance requirements set forth in Sections 11 and 12 of the Agreement.

K. Ex Parte Communication

Proposers and Proposers' representatives may not communicate orally with an officer, council member, employee or agent of the City, with the exception of the Deputy City Manager regarding this RFP until after a Notice to Proceed has been issued by the City. Proposers and their representatives are not prohibited, however, from making oral statements or presentations in public to one or more representatives of the City during a public meeting.

In the context of this RFP, an "ex parte communication" is any communication between a Proposer (or the Proposer's representative) and the City's City Manager, Council Member, officer or employee, regardless of who initiates the communication, other than as part of the procurement process specified herein, before the City issues a Notice to Proceed, unless it is in writing and available for disclosure to the general public.

EXHIBIT 1

CITY OF LODI

CENTRAL SUPPORT UNITS

The following is a brief description of each of the Central Support Units that will need to be included in the cost allocation plan.

City Manager

This unit consists of the City Manager's Office, Economic Development, and Community Promotions units. Services are provided to all City departments. These units do not generate any direct revenue.

City Attorney

The City Attorney provides services to all City departments. Occasionally, services are provided that are reimbursable by an outside party.

City Clerk

The City Clerk provides services to all City departments. There is no outside revenue for this function.

Internal Services

This department consists of Financial Services, Budget and Treasury (which includes Purchasing), Human Resources, Information Systems and Non-Departmental Costs.

- *Financial Services*
  - This division consists of the Accounting group and the Utility Billing and Collections group. The Accounting group provides services to all City departments. The Utility Billing and Collections group provides services to the City-owned utilities. Each of these groups direct bills other departments for some services, collects some costs through a component of franchise fees and collects the balance of their costs through the cost of services allocation.

- *Budget and Treasury*
  - Services are provided to all City departments. All costs of these units are recovered through the cost of services allocation.

- *Human Resources*
  - Services are provided to all City departments. All costs of this unit are recovered through the cost of services allocation.

- *Information Systems*
  - Services are provided to all City departments. All costs of these units are recovered through the cost of services allocation.

- *Non-Departmental Costs*

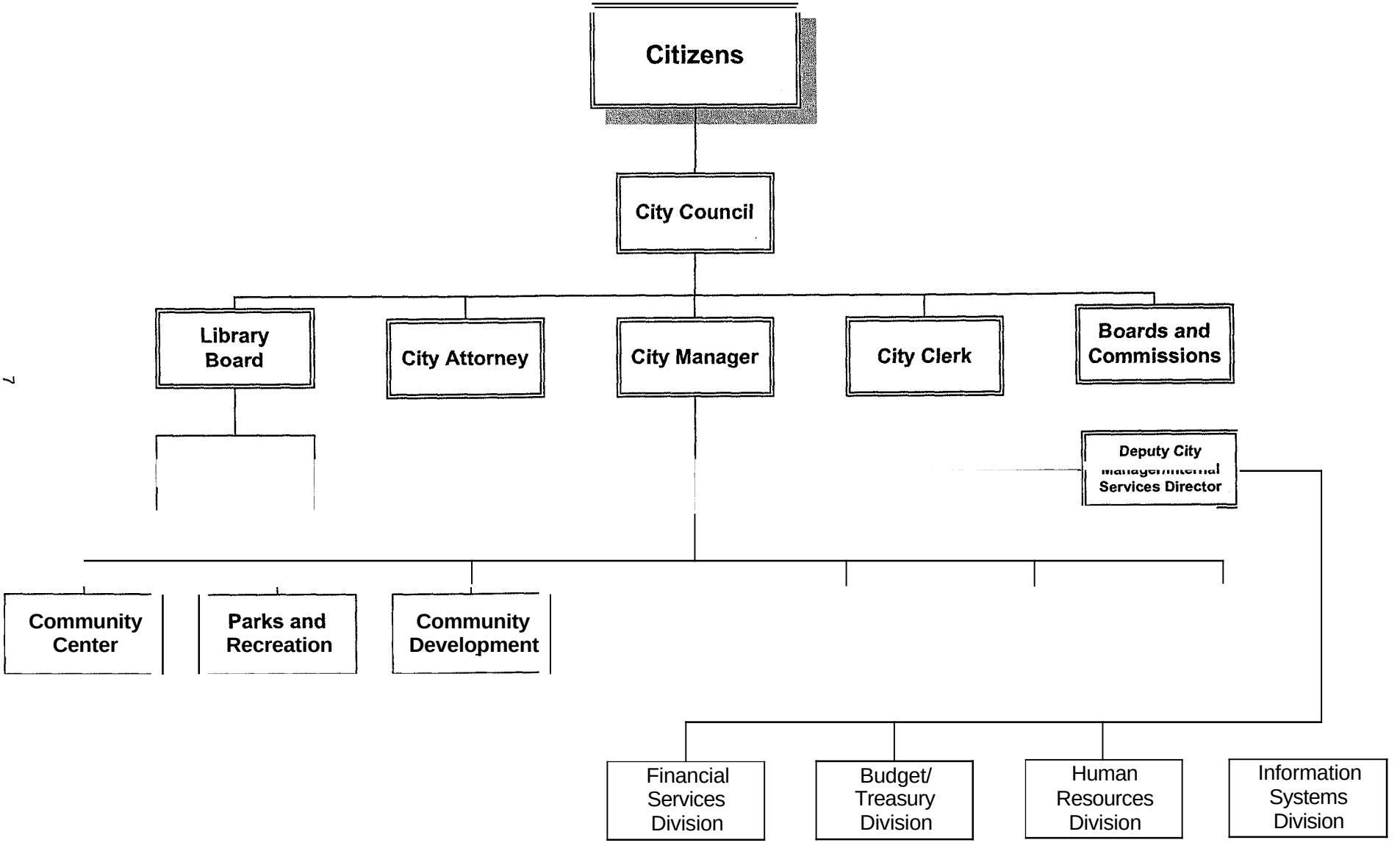
- This component of the City budget comprises a number of business units. Among them are debt service for General Fund supported debt, facilities operation and maintenance costs, transfers to other funds, City-wide postage costs and other general support costs. This unit does not have any direct revenue sources supporting its expenses.

INDIRECT RATES REQUIRED

The following is a listing of the units that will need indirect rates calculated in support of Federal and State grants.

Police Department
Public Works Engineering
Public Works Facility Services
Public Works Water Utility
Public Works Wastewater Utility
Public Works Transit
Public Works Streets
Public Works Fleet Services
Community Development Neighborhood Services
Parks Department
Recreation Department
Library Department

City of Lodi


Citizens
City Council
Library Board
City Attorney
City Manager
City Clerk
Boards and Commissions
Deputy City Manager/Internal Services Director
Community Center
Parks and Recreation
Community Development
Financial Services Division
Budget/ Treasury Division
Human Resources Division
Information Systems Division

SUMMARY OF DELIVERABLES

EXHIBIT 2

			Indirect Cost Rate for													
Fiscal Year	Based on actuals from	City-wide Central Service Cost Allocation Plan	Police Department	Public Works Engineering	Public Works Facility Services	Public Works Water Utility	Public Works Wastewater Utility	Public Works Transit	Public Works Streets	Public Works Fleet Services	Parks Department	Recreation Department	Library Department	Community Development Neighborhood Services	Draft Due	Final Report Due
2010-2011	2008-2009	J	J	J	√	J	√	J	J	J	J	√	√	√	10/01/2010	11/05/2010
2011-2012	2009-2010	√	√	J	J	J	J	√	√	√	J	J	√	√	02/01/2011	03/01/2011
2012-2013	2010-2011	J	√	√	√	√	J	√	√	√	√	√	J	√	02/01/2012	03/01/2012
2013-2014	2011-2012	J	J	√	√	J	√	J	√	√	√	J	√	√	02/01/2013	03/01/2013
2014-2015	2012-2013	√	√	J	J	√	√	J	J	J	√	J	√	√	02/01/2014	03/01/2014

EXHIBIT 3

SAMPLE PROFESSIONAL SERVICES AGREEMENT

PROFESSIONAL SERVICES AGREEMENT
RELATIVE TO
REQUEST FOR PROPOSALS (RFP) ,
OMB A-87 COST ALLOCATION PLANS AND INDIRECT COST RATES

THIS AGREEMENT is made as of the _____ day of _____, 2010, by and between the CITY OF LODI (hereinafter referred to as "City") and _____, (hereinafter referred to as "Consultant").

WHEREAS, the City desires to obtain professional services to develop City-wide central service cost allocation plans and annual indirect cost proposals for selected divisions/business units in accordance with the Office of Management and Budget (OMB) Circular A-87, and the Cost Principles and Procedures for Establishing Cost Allocation Plans and Indirect Cost Rates for Agreements with the Federal Government (ASMB C-10) relative to Request for Proposals (RFP) , *OMB A-87 Cost Allocation Plans and Indirect Cost Rates;* and

WHEREAS, the City has issued an RFP dated April 8, 2010, a copy of which is attached and incorporated as Exhibit A; and

WHEREAS, the Consultant desires to provide such services and has represented that it is experienced and qualified to perform such services. It has submitted a written proposal, dated _____, 2010 a copy of which is attached and incorporated as Exhibit B.

NOW, THEREFORE, THE PARTIES AGREE AS FOLLOWS:

1. RENDITION OF SERVICES

The Consultant agrees to provide professional services to the City in accordance with the terms and conditions of this Agreement. In the performance of its work, the Consultant represents that it has and will exercise the degree of professional care, skill, efficiency, and judgment of consultants with special expertise in developing OMB A-87 Cost Allocation Plans and Indirect Cost Rates, and the Consultant represents that it carries all applicable licenses, certificates, and registrations needed for the work in current and good standing.

2. SCOPE OF SERVICES

The scope of the Consultant's services shall consist of the services set forth in Exhibit A, as supplemented by Exhibit B, except when inconsistent with Exhibit A.

3. SCHEDULE AND TIME OF COMPLETION

The Consultant shall commence work upon the City's issuance of a written notice to proceed. The term of this Agreement will be a five (5)-year contract. Unless the Agreement is terminated sooner pursuant to Section 18, services shall be performed within the deadlines set forth in Exhibit A unless otherwise mutually agreed upon by the City and the Consultant.

4. KEY PERSONNEL

It is understood and agreed by the parties that at all times during the term of this Agreement that _____ shall serve as the primary staff person of the Consultant to undertake, render and oversee all of the services under this Agreement. Upon written notice by the Consultant and approval by the City, which will not be unreasonably withheld, the Consultant may substitute this person with another person, who may possess similar qualifications and experience for this position.

5. COMPENSATION

The Consultant agrees to perform all of the services included in Section 2 for a total all inclusive sum not-to-exceed fee of _____ ($_____), in accordance with Exhibits A and B. The total all inclusive sum shall include all labor, materials, taxes, profit, overhead, insurance, subcontractor costs and all other costs and expenses incurred by the Consultant. The hourly rate by personnel category shall be as set forth in Exhibit B. The City will pay the Consultant in accordance with Section 13.

6. NOTICES

All communications relating to the day-to-day activities of the project shall be exchanged between the City's Deputy City Manager and the Consultant's _____

All other notices and communications regarding interpretation of the terms of this contract and changes thereto shall be given to the other party in writing and may be given by personal delivery to a representative of the parties or by mailing the same postage prepaid, addressed as follows:

If to the City:
City of Lodi
P.O. Box 3006
Lodi, CA 95241-1910
Attention: Jordan Ayers, Deputy City Manager

If to the Consultant:
_____
_____
_____
Attention: _____

The address to which mailings may be made may be changed from time to time by notice mailed as described above. Any notice given by mail shall be deemed given on the day after that on which it is deposited in the United States Mail as provided above.

7. OWNERSHIP OF WORK

All reports, designs, drawings, plans, specifications, analyses, charts, tables, schedules and all other materials prepared, or in the process of being prepared, for the services to be performed by the Consultant shall be and are the property of the City. The City shall be entitled access to and copies of these materials during the progress of the work. Any such materials remaining in the hands of the Consultant or in the hands of any subcontractor upon completion or termination of the work shall be immediately delivered to the City. If any materials are lost, damaged or destroyed before final delivery to the City, the Consultant shall replace them at its own expense and the Consultant assumes all risks of loss, damage or destruction of or to such materials. The Consultant may retain a copy of all material produced under this Agreement for its use in its general business activities.

Any and all rights, title, and interest (including without limitation copyright and any other intellectual-property or proprietary right) to materials prepared under this Agreement are hereby assigned to the City. The Consultant agrees to execute any additional documents which may be necessary to evidence such assignment.

The Consultant represents and warrants that all materials prepared under this Agreement are original or developed from materials in the public domain (or both) and that all materials prepared under and services provided under this Agreement do not infringe or violate any copyright, trademark, patent, trade secret, or other intellectual-property or proprietary right of any third party.

8. CONFIDENTIALITY

Any City materials to which the Consultant has access or materials prepared by the Consultant during the course of this Agreement ("confidential information") shall be held in confidence by the Consultant, who shall exercise all reasonable precautions to prevent the disclosure of confidential information to anyone except the officers, employees and agents of the Consultant as necessary to accomplish the rendition of services set forth in Section 2 of this Agreement.

The Consultant shall not release any reports, information or promotional materials prepared in connection with this Agreement, whether deemed confidential or not, to any third party without the approval of the City.

9. USE OF SUBCONTRGCTORS

The Consultant shall not subcontract any services to be performed by it under this Agreement without the prior written approval of the City, except for service firms engaged in drawing, reproduction, typing, and printing. Any subcontractors must be engaged under written contract with the Consultant with provisions allowing the Consultant to comply with all requirements of this Agreement, including without limitation the "Ownership of Work" provisions in Section 7. The Consultant shall be solely responsible for reimbursing any subcontractors and the City shall have no obligation to them.

10. CHANGES

The City may, at any time, by written order, make changes within the scope of work and services described in this Agreement. If such changes cause an increase in the budgeted cost of or the time required for performance of the agreed upon work, an equitable adjustment as mutually agreed shall be made in the limit on compensation as set forth in Section 5 or in the time of required performance as set forth in Section 3, or both. In the event that the Consultant encounters any unanticipated conditions or contingencies that may affect the scope of work or services, schedule, or the amount of compensation specified herein, the Consultant shall so advise the City immediately upon notice of such condition or contingency. The written notice shall explain the circumstances giving rise to the unforeseen condition or contingency and shall set forth the proposed adjustment in schedule or compensation. This notice shall be given to the City prior to the time that the Consultant performs work or services related to any proposed adjustment. The pertinent changes shall be expressed in a written supplement to this Agreement prior to implementation of such changes.

11. RESPONSIBILITY: INDEMNIFICATION

The Consultant shall indemnify, keep and save harmless the City and its council members, officers, agents and employees against any and all suits, claims or actions arising out of any of the following:

A. any injury to persons or property that may occur, or that may be alleged to have occurred, arising from the performance of this Agreement by the Consultant caused by a negligent act or omission or willful misconduct of the Consultant or its employees, subcontractors or agents; or

B. any allegation that materials or services provided by the Consultant under this Agreement infringe or violate any copyright, trademark, patent, trade secret, or any other intellectual-property or proprietary right of any third party.

The Consultant further agrees to defend any and all such actions, suits or claims and pay all charges of attorneys and all other costs and expenses of defenses as they are incurred. If any judgment is rendered against the City or any of the other individuals enumerated above in any such action, the Consultant shall, at its expense, satisfy and discharge the same. This indemnification shall survive termination or expiration of the Agreement.

12. INSURANCE

A. Types of Insurance

The Consultant shall not commence work until proper evidence of insurance coverage of the types and amounts specified in this section has been provided to City. The Consultant shall not violate or permit to be violated any conditions or provisions of said policies of insurance, and at all times shall satisfy the requirements of the insurer for the purpose of maintaining said insurance in effect.

If any claim is made by any third person against the Consultant on account of any incident connected to the Agreement, the Consultant shall promptly report the fact in writing to City, giving full details of the claim.

Any person, firm, or corporation that the Consultant authorizes to work upon the City's property, including any subcontractor, shall be deemed to be the Consultant's agent and shall be subject to all applicable terms of this Agreement. Prior to the Consultant's start of the work or entry onto the City's property, the Consultant agrees to require its subconsultants to procure and maintain, at the Consultant's (or its subconsultant(s)') sole cost and expense (and to prove to the City's reasonable satisfaction that it remains in effect throughout the performance of the work under this Agreement), the kinds of insurance described below. Such insurance must remain in effect throughout the term of this Agreement and will be at the sole cost and expense of the Consultant (or its subconsultant(s)).

1) Commercial General Liability Insurance

The Consultant shall, at its own expense, procure and maintain Commercial General Liability insurance providing bodily injury and property damage coverage with a combined limit of at least One Million Dollars ($1,000,000) each occurrence and a general aggregate limit of at least Two Million Dollars ($2,000,000). This insurance shall include, but not be limited to, premises and operations, contractual liability covering the indemnity provisions contained in this Agreement, personal injury, products and completed operations, and broad form property damage, and include a Cross Liability endorsement.

Said Policy shall protect the Consultant and the City in the same manner as though a separate policy had been issued to each, but nothing in said policy shall operate to increase the insurance company's liability as set forth in its policy beyond the amount or amounts shown or to which the insurance company would have been liable if only one interest had been named as an insured.

2) Business Automobile Liability

The Consultant shall, at its own cost and expense, procure and maintain Business Automobile Liability insurance providing bodily injury and property damage with a combined single limit of at least One Million Dollars ($1,000,000) per occurrence for all owned, non-owned and hired automobiles. This insurance shall provide contractual liability covering all motor vehicles and mobile equipment to the extent coverage may be excluded from general liability insurance.

3) Workers' Compensation and Employers' Liability Insurance

If the Consultant employs any person to perform work in connection with this Agreement, the Consultant shall procure and maintain at all times

during the performance of such work Workers' Compensation Insurance in conformance with the laws of the State of California, and federal laws where applicable. Employers' Liability Insurance shall not be less than One Million Dollars ($1,000,000) for each accident and One Million Dollars ($1,000,000) for each disease, with a policy limit of One Million Dollars ($1,000,000).

The policy shall contain a waiver of subrogation in favor of the City and its officers, council members, employees, volunteers, and agents, while acting in such capacity, and their successors and assignees, as they now or as they may hereafter be constituted, singly, jointly, or severally.

4) Professional Liability Insurance

The Consultant shall also maintain Professional Liability Insurance covering the Consultant's performance under this Agreement with a limit of liability of One Million Dollars ($1,000,000) for any one claim. This insurance shall be applicable to claims arising from the work performed under this Agreement. The policy shall contain an "Extended Reporting Period" provision providing for at least one (1) year of Extended Reporting. In the event of non-renewal or cancellation, the Consultant shall be required to purchase the Extended Reporting Period coverage at Consultant's sole expense or provide evidence of new coverage with a retroactive date prior to the commencement of work under this Agreement. Prior to commencing work under this Agreement, the Consultant shall furnish to City a Certificate of Insurance or certified copy of the insurance policy if requested, indicating compliance with the requirements of this paragraph. This certificate or policy shall further stipulate that thirty (30) days advance written notice of cancellation, non-renewal or estimated settlements in excess of the limits of the policy shall be given to City. In the event of a reduction in limits, the Consultant will provide evidence of reinstatement of limits or provide evidence of additional coverage so that a minimum of One Million Dollars ($1,000,000) per claim is evidenced.

The Consultant shall notify the City of all professional liability claims that have an estimated settlement value in excess of the policy. If the amount of the professional liability insurance is reduced by other claims, the Consultant shall procure such additional insurance to restate the limits as required under this Agreement.

If any insurance specified above shall be provided on a claims-made basis, then in addition to the coverage requirements stated above, such policy shall provide that:

a. Policy retroactive date coincides with or precedes the Consultant's start of work (including subsequent policies purchased as renewals or replacements).

b. The Consultant will make every effort to maintain similar insurance for at least three (3) years following project completion, including the requirement of adding all additional insureds.

c. If insurance is terminated for any reason, the Consultant agrees to purchase an extended reporting provision of at least two (2) years to report claims arising from work performed in connection with this Agreement.

The policy must also allow for reporting of circumstances or incidents that might give rise to future claims.

B. General Insurance Requirements

1) Acceptable Insurance

All policies will be issued by insurers acceptable to the City. This insurance shall be issued by an insurance company or companies authorized to do business in the State of California with minimum "Best's'' rating of B+ and with minimum policyholder surplus of Twenty-Five Million Dollars ($25,000,000) or a company acceptable to City in its sole discretion. All policies shall be issued in a form satisfactory to the City Manager and shall be issued specifically as primary insurance. Workers' Compensation coverage requirements may be met with the California State Compensation Fund.

2) Procure and Maintain Insurance

The Consultant must, at its own cost and expense, procure and maintain at all times during the performance of this Agreement, all of the required policies specified above. The failure to procure or maintain the required insurance policies and/or an adequately funded self-insurance program acceptable to the City will constitute a material breach of the Agreement.

3) Terms of Policies

All insurance specified above shall remain in force until all work to be performed is satisfactorily completed. If the insurance is provided on a claims-made basis, it must remain in force for the entire term of the Contract and a minimum of three (3) years thereafter.

C. Evidence of Insurance and Endorsements

Prior to commencing of work or entering onto the City's property, the Consultant shall file a Certificate of Insurance with the City evidencing the foregoing coverages, including the following endorsements:

1) The insurance company(ies) issuing such policy(ies) will provide at least thirty **(30)** days' notice to the City of cancellation or non-renewal.

2) That the policy(ies) is primary insurance and the insurance company(ies) providing such policy(ies) shall be liable thereunder for the full amount of any loss or claim that the Consultant is liable for under this section, up to and including the total limit of liability, without right of contribution from any other insurance maintained or which may be maintained by the City.

3) Such insurance shall include as additional insureds the City of Lodi, and its respective council members, officers, employees, and agents while acting in such capacity, and their successors or assignees, as they now or as they may hereafter be constituted, singly, jointly, or severally.

4) The policy must also contain either a Cross Liability endorsement or Severability of Interests Clause and stipulate that inclusion of the City as an additional insured will not in any way affect the City's rights as respects to any claim, demand, suit or judgment made, brought, or recovered against the Consultant. Said policy shall protect the Consultant and the City in the same manner as though a separate policy had been issued to each, but nothing in said policy shall operate to increase the insurance company's liability as set forth in its policy beyond the amount or amounts shown or to which the insurance company would have been liable if only one interest had been named as an insured.

D. Consequence of Lapse

Should any required insurance not be procured or lapse during the term of this Agreement, requests for payment originating after such lapse will not be processed until the City receives satisfactory evidence of reinstated coverage as required by the Agreement. If insurance is not reinstated, the City, may, at its sole option, terminate this Agreement effective on the date of such lapse of insurance.

13. MANNER OF PAYMENT

Consultant shall be paid a lump sum for each year's work, as set forth in Exhibits **A** and B. Upon submission of the final drafts of all deliverables, Contractor shall submit an invoice, detailing the services performed during the billing period which shall conform to the rates specified in Exhibit B as accepted by City. The City shall endeavor to pay approved invoices within thirty (30) days of their receipt. The City reserves the right to retain five percent of the invoiced amount pending written approval of all deliverables by the appropriate cognizant agency, as set forth in Exhibit A.

14. CONSULTANT'S STATUS

Neither the Consultant nor any party contracting with the Consultant shall be deemed to be an agent or employee of the City. The Consultant is and shall be an independent

Consultant, and the legal relationship of any person performing services for the Consultant shall be one solely between that person and the Consultant.

15. ASSIGNMENT

The Consultant shall not assign any of its rights nor transfer any of its obligations under this Agreement without the prior written consent of the City.

16. CITY WARRANTIES

The City makes no warranties, representations or agreements, either express or implied, beyond such as are explicitly stated in this Agreement.

17. CITY REPRESENTATIVE

Except when approval or other action is required to be given or taken by the City Council, the City Manager, or such person or persons as he/she shall designate in writing from time to time, shall represent and act for the City.

18. TERMINATION

The City shall have the right to terminate this Agreement at any time by cause or by convenience by giving written notice to the Consultant. Upon receipt of such notice, the Consultant shall not commit itself to any further expenditure of time or resources.

If the Agreement is terminated for any reason other than a breach or default by the Consultant, the City shall pay to the Consultant in accordance with the provisions of Sections 5 and 13 all sums actually due and owing from the City for all services performed and all expenses incurred up to the day written notice of termination is given, plus any costs reasonably and necessary incurred by the Consultant to effect such termination. If the Agreement is terminated for breach or default, the City shall remit final payment to the Consultant in an amount to cover only those services performed and expenses incurred in full accordance with the terms and conditions of this Agreement up to the effective date of termination.

The City shall not in any manner be liable for the Consultant's actual or projected lost profits had the Consultant completed the services required by this Agreement.

19. MAINTENANCE, AUDIT AND INSPECTION OF RECORDS

All Consultant and subconsultant costs incurred in the performance of this Agreement will be subject to audit. The Consultant and its subconsultants shall permit the City, or its authorized representatives to inspect, examine, make excerpts from, transcribe, and copy the Consultant's books, work, documents, papers, materials, payrolls records, accounts, and any and all data relevant to the Agreement at any reasonable time, and to audit and verify statements, invoices or bills submitted by the Consultant pursuant to this Agreement. The Consultant shall also provide such assistance as may be required in the

course of such audit. The Consultant shall retain these records and make them available for inspection hereunder for a period of four **(4)** years after expiration or termination of the Agreement.

If, as a result of the audit, it is determined by the City's auditor or staff that reimbursement of any costs including profit or fee under this Agreement was in excess of that represented and relied upon during price negotiations or represented as a basis for payment, the Consultant agrees to reimburse the City for those costs within sixty (60) days of written notification by the City.

20. EQUAL EMPLOYMENT OPPORTUNITY

In connection with the performance of this Agreement, the Consultant shall not discriminate against any employee or applicant for employment because of race, religion, color, sex, disability or national origin. The Consultant shall take affirmative actions to ensure that applicants are employed, and that employees are treated during their employment, without regard to their race, religion, color, sex, disability or national origin. Such actions shall include, but not be limited to, the following: employment, upgrading, demotion or transfer recruitment or recruitment advertising, layoff or termination, rates of pay or other forms of compensation; and selection for training, including apprenticeship. The Consultant further agrees to insert a similar provision in all subcontracts, except subcontracts for standard commercial supplies or raw materials.

21. NON-DISCRIMINATION ASSUFUNCE

The Consultant shall not discriminate on the basis of race, color, national origin, or sex in the performance of this Agreement. The Consultant shall carry out applicable requirements of 49 CFR Part 26 in the award and administration of U.S. DOT-assisted contracts. Failure by the Consultant to carry out these requirements is a material breach of this Agreement, which may result in the termination of this Agreement or such other remedy as the City deems appropriate. The Consultant shall obtain the same assurances from its joint venture partners, subcontractors, and subconsultants by including this assurance in all subcontracts entered into under this Agreement.

22. CONFLICT OF INTEREST

The Consultant warrants and represents that it presently has no interest and agrees that it will not acquire any interest which would present a conflict of interest under California Government Code §§ 1090 et seq. or §§ 87100 et seq. during the performance of services under this Agreement. The Consultant further covenants that it will not knowingly employ any person having such an interest in the performance of this Agreement. Violation of this provision may result in this Agreement being deemed void and unenforceable.

Depending on the nature of the work performed, the Consultant may be required to publicly disclose financial interests under the City's Conflict of Interest Code. The Consultant agrees to promptly submit a Statement of Economic Interest on the form provided by City upon receipt.

No person previously in the position of council member, officer, employee or agent of the City may act as an agent or attorney for, or otherwise represent, the Consultant by making any formal or informal appearance, or any oral or written communication, before the City, or any officer or employee of the City, for a period of twelve (12) months after leaving office or employment with the City if the appearance or communication is made for the purpose of influencing any action involving the issuance, amendment, award or revocation of a permit, license, grant or contract.

23. RELEASE OF INFORMATION

The Consultant shall not release any reports, information or promotional materials prepared in connection with this Agreement without the approval of the City.

24. ATTORNEYS FEES

If any legal proceeding should be instituted by either of the parties to enforce the terms of this Agreement or to determine the rights of the parties under this Agreement, the prevailing party in said proceeding shall recover, in addition to all court costs, reasonable legal fees.

25. APPLICABLE LAW

This Agreement, its interpretation and all work performed under it shall be governed by the laws of the State of California.

26. BINDING ON SUCCESSORS

All of the terms, provisions and conditions of this Agreement shall be binding upon and inure to the benefit of the parties and their respective successors, assigns and legal representatives.

27. ENTIRE AGREEMENT: MODIFICATION

This Agreement, including any attachments, constitutes the entire Agreement between the parties with respect to the subject matter hereof and may not be amended except by a written amendment executed by authorized representatives of both parties. In the event of a conflict between the terms and conditions of this Agreement and the attachments, the terms of this Agreement will prevail.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement by their duly authorized officers as of the day and year first above written.

FOR THE CITY OF LODI	**FOR THE CONSULTANT*:**
By:_____	By:_____
Blair King	
Title: City Manager	Title:_____

ATTEST:

By:_____ By:_____
Randi Johl
Title: City Clerk Title:_____

APPROVED **AS** TO FORM:

By:_____
City Attorney

** If the Consultant is a corporation, this Agreement must be executed by two corporate officers, consisting of: (1) the president, vice president or chair of the board; and (2) the secretary, assistant secretary, chief financial officer or assistant treasurer. In the alternative, this Agreement may be executed by a single officer or a person other than an officer provided that evidence satisfactory to the City is provided demonstrating that such individual is authorized to bind the corporation (e.g. a copy of a certified resolution from the corporation's board or a copy of the corporation's bylaws.)*

EXHIBIT 4

CITY OF LODI

OMBA-87 COSTALLOCATION PLANS AND INDIRECT COSTRATES

PROPOSAL FORM

TO: CITY OF LODI

Pursuant to the Notice Inviting Sealed Proposals, the undersigned Proposer herewith submits a Proposal on the Proposal Form or Forms attached hereto and binds itself on award by the City of Lodi under this Proposal to execute a Contract in accordance with its Proposal, the Proposal documents, and the award. The attached Request for Proposal and Addenda, if any, are made a part of this Proposal and all provisions thereof are accepted, and all representations and warranties required thereby are hereby affirmed.

.....

Submit a fixed all inclusive fee structure to perform all services described in the ***Scope of Services (RFP Section I.D.)*** and *Project Deliverables (RFP Section I.E.)* for each contract year. No additional reimbursement will be provided for travel, expenses, telephone costs, copying costs, etc. Please indicate hourly rates, as well as a total, not-to-exceed cost.

Contract Year	**YEAR 1** FY2010-2011	**YEAR 2** FY 2011-2012	**YEAR 3** FY 2012-2013	**YEAR 4** FY 2013-2014	**YEAR 5** FY 2014-2015
Allocation Plan	$	$	$	$	$
Indirect Rate Proposals for:					
Police Department	$	$	$	$	$
Public Works Engineering	$	$	$	$	$
Public Works Facility Services	$	$	$	$	$
Public Works Water Utility	$	$	$	$	$
Public Works Wastewater Utility	$	$	$	$	$
Public Works Transit	$	$	$	$	$
Public Works Streets	$	$	$	$	$
Public Works Fleet Services	$	$	$	$	$
Parks Department	$	$	$	$	$
Recreation Department	$	$	$	$	$
Library Department	$	$	$	$	$
Community Development Neighborhood Services	$	$	$	$	$
YEARLY TOTALS	**$**	**$**	**$**	**$**	**$**
GRAND TOTAL-Sum of Yearly Totals	$				

Proposer's Comments

_____

_____

_____

_____

_____

_____

_____

Use additional sheets of papers if necessary

Name Under Which Business is Conducted:

_____

Business Address: _____

_____

Telephone No.: _____ Facsimile No: _____

MANDATORY SIGNATURE(S)

IF SOLE OWNER, sign here: I sign as sole owner of the business named above:

_____

IF PARTNERSHIP, one or more partners sign here: The undersigned certify that we are partners in the business named above and that we sign this contract proposal with full authority to do so:

_____

IF CORPORATION, sign here: The undersigned certify that they sign this contract proposal with full and proper authorization to do so:

Corporate Name: _____

By: _____ Title: _____

*By: _____ Title: _____

Incorporated under the laws of the State _____

(Corporate Seal)

* *If the Consultant is a corporation, this Proposal Form must be executed by two corporate officers, consisting of: (1) the president, vice president or chair of the board; and (2) the secretary, assistant secretary, chief financial officer or assistant treasurer, In the alternative, this Proposal Form may be executed by a single officer or a person other than an officer provided that evidence satisfactory to the District is provided demonstrating that such individual is authorized to bind the corporation (e.g. a copy of a certified resolution from the corporation's board or a copy of the corporation's bylaws.)*

IF JOINT VENTURE, officers of each participating firm sign here: The undersigned certify that they sign this contract proposal with full and proper authorization to do so:

Joint Venture Name Composed of: _____

By: _____ Title: _____

By: _____ Title: _____

DOCUMENTS TO ACCOMPANY PROPOSAL:

_____ Acknowledgement of Addenda (RFP Exhibit 5)

EXHIBIT 5

ACKNOW EMENT DDEN

The undersigned Proposer acknowledges receipt of the following addenda, if issued, to the Proposal Documents. If none received, check the appropriate box and sign below.

None Received ☐

Addendum No. _____, dated _____

Addendum No. _____, dated _____

Addendum No. _____, dated _____

Date: _____

Firm: _____

Signature: _____

Print Name: _____

Title: _____

Addendum No. 1 to City of Lodi Request for Proposals for OMB A-87 Cost Allocation and Indirect Cost Rate

Proposal Date: April 8,2010
Addendum Date: May 3, 2010

The following sections of the RFP dated April 8,2010 for OMB A-87 Cost Allocation Plan and Indirect Cost Rate proposals is amended as noted below.

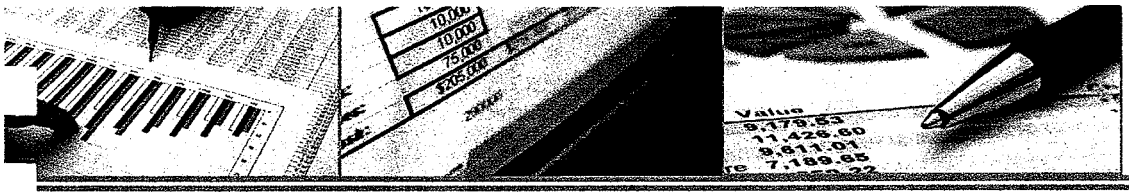
Section II (A)

The days and dates reflected in the table for Interviews should be as stated below:

Interviews (if necessary)	Thursday, June 3,2010 or Friday, June 4,2010

Section II (E) (1) (d) is amended to reflect a date of May 17, 2010. The revised section reads as follows:

d) A signed letter of transmittal stating the Proposer's understanding of the work to be done, a statement why the firm believes itself to be the best qualified to perform the engagement, and a statement that the proposal is a firm and irrevocable offer for the 90 days after May 17,2010. Please confirm that the firm has accepted the Sample Professional Services Agreement included as **Exhibit 3.**

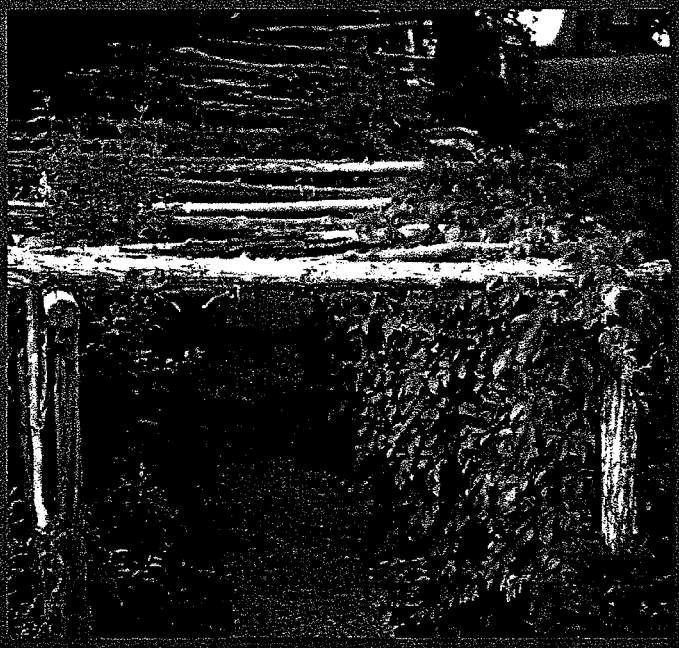


FCS GROUP
Solutions-Oriented Consulting

City of Lodi, California

Consultant Services to Prepare OMB A-87 Cost Allocation Plans and Indirect Cost Rates

May 17, 2010



This entire proposal is made of readily recyclable materials, including the bronze wire binding and the front and back cover, which are made from post-consumer recycled plastic bottles.

ORIGINAL

www.fcsgroup.com

Prior to joining FCS GROUP, he worked for the California Bureau of State Audits where he audited state agency cost allocation plans of as part of his audits.

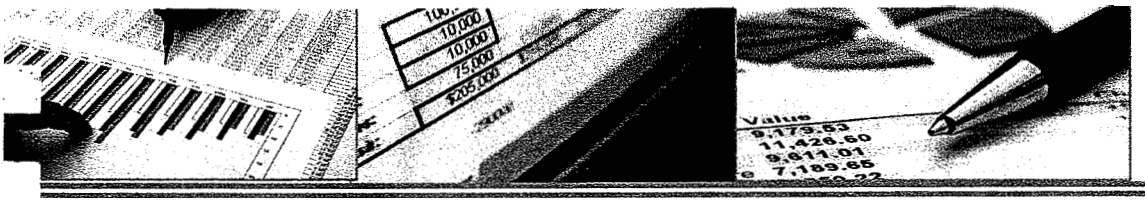
Mr. Endres joined FCS GROUP in July 2009 and has provided his professional services to agencies under his previous employer. Unfortunately, work products substantiating his expertise for this project cannot be provided as those documents are owned by his former employer.

We look forward to the opportunity to discuss our approach with you in more detail. Our proposal is a firm and irrevocable offer for the next 90 days. Please do not hesitate to contact me should you have questions about our proposal or wish to arrange an interview time.

Sincerely,
FCS GROUP

Peter Moy

Peter Moy
Principal



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Solutions Oriented Consulting

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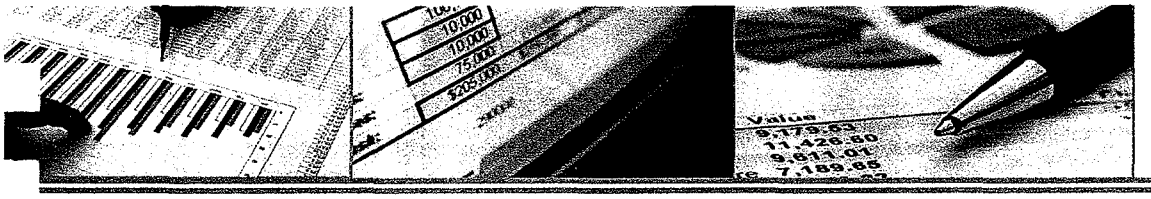
Exhibit A. Résumés

Exhibit B. Sample Report

Exhibit C. Required Forms from RFP



FCS GROUP
Solutions-Oriented Consulting

1. GENERAL INFORMATION OF FIRM

California Offices:
225 Bush Street
Suite 1825
San Francisco, California 94104
T: 415.445.8947 F: 415.338.1601

P.O. Box 5812
Palm Springs, California 92263-5812
T: 949.285.0800 F: 760.347.6553

Oregon Office:
4380 SW Macadam Avenue
Suite 220
Portland, Oregon 37239
T: 503.841.6543 F: 503.841.6573

Redmond Office:
7525 166th Ave. NE, Suite D-215
Redmond, Washington 98052
T: 425.867.1802 F: 425.867.1937

Principals:
David Findlay, President
Edward Cebron, Vice President
Karyn Johnson
John Chilarducci
Peter Moy
Angie Sanchez-Virnoche

RFP Contact:
Peter Moy
T: 425.867.1802 x228 F: 425.867.1937
E-mail: peterm@fcsgroup.com

CONFLICT OF INTEREST

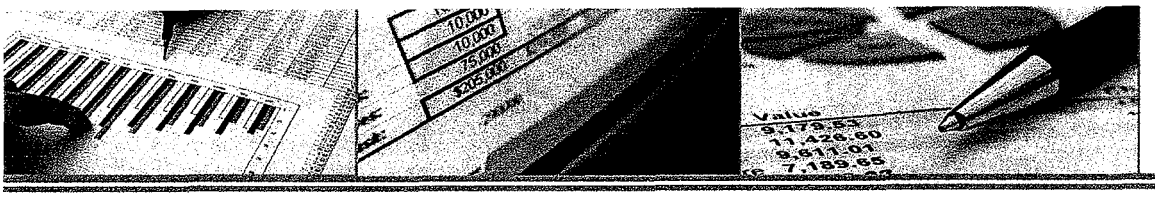
We know of no conflicts of interest that would limit our ability to provide services pursuant to Section 22 of the Sample Professional Services Agreement.

2. QUALIFICATIONS AND EXPERIENCE OF THE FIRM

FCS GROUP is a leader in financial, economic, and management consulting services specializing in the public sector. Since 1988, our experts have customized solutions for public agencies, serving towns, cities, counties, multi-jurisdictional regional agencies, and special districts across the western United States and Canada. Our highly experienced staff includes cross-trained consultants with expertise in management consulting, economics, accounting, engineering, policy analysis, public administration, and project management.

FCS GROUP was formed to meet a growing demand for independent, objective economic and financial consulting to effectively address financial issues in the public sector. Our extensive experience includes 1,600 engagements involving rate, fee, funding, and cost-of-service issues over the past 20 years. From our offices in San Francisco, Palm Springs, Portland, and Redmond, our staff provides an array of complementary services to local government agencies in government fees and finance, utility rates and finance, and public management. With a regional office in San Francisco, we have an understanding of the financial and economic challenges that cities and counties are faced with given the current economic climate.

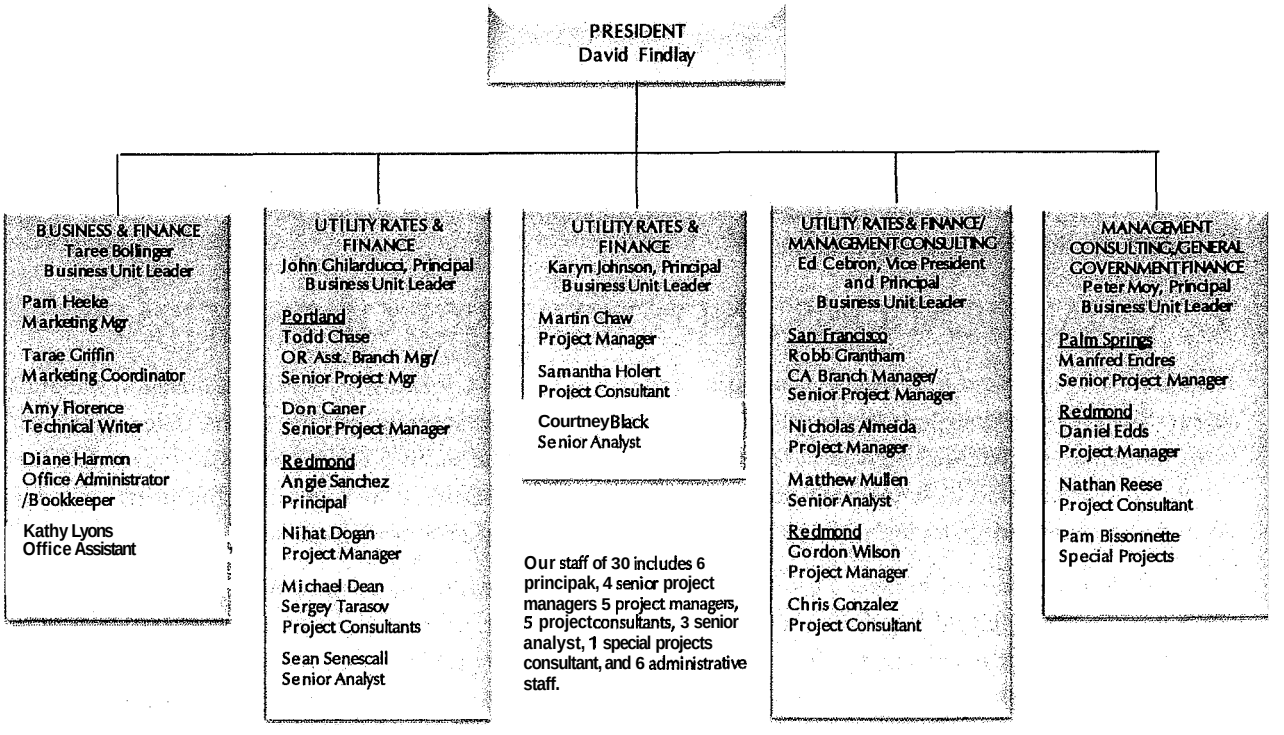
The City of Lodi will benefit from our expert's breadth and depth of knowledge. As a firm, we bring more than 20 years of experience allocating costs and analyzing the cost of services including indirect costs related to law enforcement, ambulance and emergency medical services; animal control services; building inspection and plan review; planning, land use, and zoning services; engineering; finance; libraries; parks and recreation; streets and

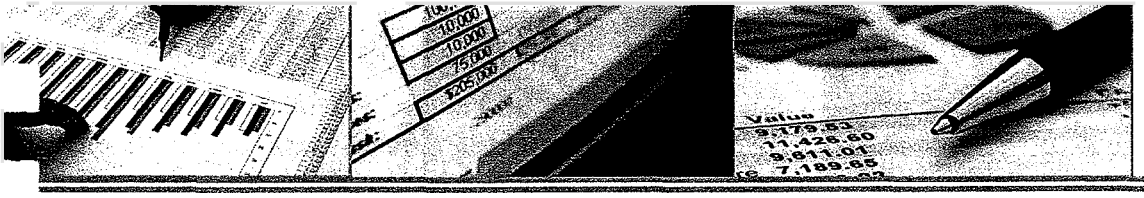


transportation; fleet; utilities; communications; information systems; equipment management; and administrative services.

FCS GROUP's mission is to facilitate sound decision-making and management by public officials and stakeholders by applying a solutions-oriented analytical approach to public-sector financial and management issues and programs. We provide accessible end products from easy-to-interpret reports to easy-to-maintain financial models. We deliver high quality products regardless of scheduling constraints and work closely with client staff to make this a seamless and positive process. Our experts are accessible throughout the project and are willing to provide assistance past project close-out. FCS GROUP has sustained a solid, respectable practice in the region as is evident by our continued work with municipal clients throughout the western United States. We are proud to be recognized as a firm with sincere attention to achieving excellence in every endeavor and will adhere to a strict code of professionalism, objectivity, and ethics in all aspects of our business and interactions. The City will benefit from our expertise, our integrity, and our commitment to its needs and mission. We know of no conflicts of interest with the City, Council members, officers, agents, or employees.

FCS GROUP ORGANIZATIONAL STRUCTURE





3. QUALIFICATIONS **AND** EXPERIENCE

Peter Moy, a firm principal, brings more than 30 years experience in public sector consulting and advising elected officials. Mr. Moy will be the principal-in-charge of the engagement. He will be involved during the contracting phase, project kick-off, quality control, and close-out. Manfred Endres will handle the day to day project management from start to finish. He has conducted or managed the oversight of hundreds of indirect cost allocation plans in California and the western United States. Mr. Endres' experience includes providing indirect cost allocation plans for half of California's 58 counties. Mr. Almeida will provide additional support to Mr. Endres, as needed. Full résumés of Mr. Moy, Mr. Endres, and Mr. Almeida can be found in **Exhibit A** of this proposal.

PROJECTTEAM

PRINCIPAL– PETER MOY

Education

- B.S., Finance and *Organizational* Behavior *and* Industrial Relations, University of *California,* Berkeley
- *M.*B A, *Finance,* University of *California,* Berkeley

General Experience

Peter Moy, a principal for FCS GROUP, brings over 30 years of public sector experience specializing in public finance, program evaluation, personnel and organizational analysis, management and operational reviews, performance audits, and policy analysis. He joined FCS GROUP ten years ago. Prior to FCS GROUP, Mr. Moy collaborated with a variety of non-profit organizations and governmental agencies allowing him to provide clients with a thorough knowledge of government operations and innovative and workable solutions to issues and problems. His experience includes QA/QC and project oversight and consulting work for numerous cost allocation plans. He has also made presentations on indirect cost allocation at the Washington Finance Officers Association conferences. Mr. Moy understands how government sets and implements policies, how it performs its many different functions, and how it remains responsive to the needs of the public, community organizations, and its employees.

Mr. Moy began his career as a management auditor with the Congressional watchdog agency, the United States General Accounting Office. He later worked for the Seattle City Council as a program analyst and as the Assistant Director of the Council's Central Staff where he acted as the City Council's primary financial advisor and managed a staff responsible for analyzing policy, program, and management issues. In addition to his public sector work experience, Mr. Moy has been an active participant in his community where he has served on the board and committees of many community organizations, such as Seattle Housing Authority, the Seattle School District's Committee on Fiscal Integrity, United Way of King County, Leadership Tomorrow, the Asian Counseling & Referral Service, and the Wing Luke Asian Museum.

Experience Related to RFP

- City and County of San Francisco, CA– Department of Public Works Indirect Cost Allocation
- City of Del Mar, CA – Indirect Cost Allocation Plan and User Fee Study
- City of Poway, CA – Comprehensive Fee and Rate
- City of Campbell, CA– Indirect Cost Allocation and User Fee Study
- Town of Los Gatos, CA– Indirect Cost Allocation and User Fee Study
- Spokane County, WA – Full Cost **A87** Cost Allocation

Study & Overhead Cost Allocation Review and Cost of Service & Fee Model Documentation
- City of Canby, OR – Indirect Cost Allocation and User Fee Study
- City of Coeur D'Alene, ID – Interfund Allocation Study
- City of Newcastle, WA – Inditect Cost Allocation Plan
- City of Olympia, WA – Overhead and Hourly Rate Analysis
- City of Othello, WA – Indirect Cost Allocation Study
- City of Portland, OR – Overhead Model Review
- City of Puyallup, WA – Indirect Cost Allocation Study

Plan
- City of Seattle, WA – Indirect Cost Rate Framework and Methodology
- City of Shelton, WA – Indirect Cost Allocation Study
- City of Spokane Valley, WA – Citywide Central Service Cost Allocation Plan
- City of Woodinville, WA – Inditect Cost and Development Services Cost Recovery and User Fee Study
- Clackamas County, OR – Federally Approved Cost Allocation Plan
- Grays Harbor County, WA – Indirect Cost Allocation Plan

Professional Affiliations
- Associate Member, Washington City/County Managers Association
- Associate Member, Association of Washington Cities

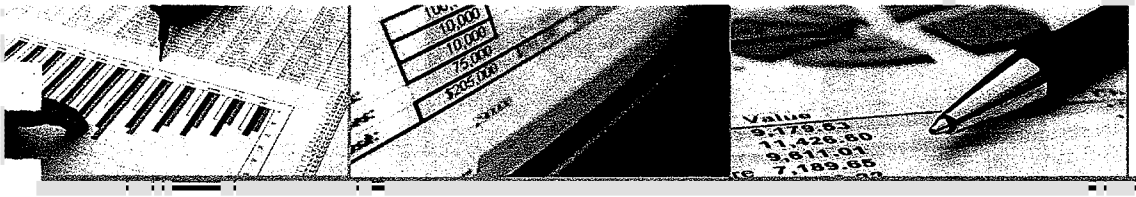
Recent Speaking Engagements
- Evaluating the Impact of Special Development Projects – Great Northwest Planning Conference, 2007
- Setting up an Ambulance Utility – Washington Finance Officers Association Annual Conference, 2007
- Equipment Repair & Replacement – Washington Finance Officers Association Annual Conference, 2007
- Performance Audit Practice & Results – Washington City/County Management Association, 2006
- Indirect Cost Allocation - Balancing Cost Recovery & Equity – WFOA Annual Conference, 2006
- Evaluating the Impact of Special Development Projects – WFOA Annual Conference, 2006
- Strategies for Recovering Costs from Non-Tax Sources – Washington Finance Officers Association, 2005
- Approaches to Evaluating Efficiency and Effectiveness – Washington Finance Officers Association Training Class, 2005

PROJECT MANAGER – MANFRED ENDRES

Education
- B.S., Business Administration, California State University at Sacramento

General Experience
Manfred Endres joined FCS GROUP in July 2009 as a senior project manager with over 27 years of accounting, financial reporting, budgeting, property taxation, and financial analysis experience in the government and not-for-profit sectors. He understands the complexities and challenges faced by California agencies and well known in the region for his expertise. Mr. Endres has conducted cost for service studies over the last 19 years. His range of project experience includes development and implementation of cost allocation plans; system analysis, design, development, and implementation; program impact analysis; revenue maximization; and program management.

Mr. Endres manages and participates in the preparation and negotiation of central service cost allocation plans for 24 California counties annually and conducts numerous cost studies in compliance with California Propositions IV, XIII, and 218. He has prepared and assisted in hundreds of citywide full cost allocation studies for California cities large and small. Mr. Endres' services include the preparation of annual financial reports required by the State Controller's Office of California for over 60 jurisdictions. This involves designing a relational database to convert



unformatted financial information into the required reporting format as specified by the State Controller. He has provided oversight for numerous audits and conducted accounting process reviews.

Mr. Endres professional involvement includes the following organizations: League of California Cities; California State Association of Auditors and Tax Professionals; County Audit Chiefs Committee; County Supervisors Association of California; and the Municipal Finance Officers Associations in California, Oregon, Washington, and Colorado.

Experience Related to RFP

Mr. Endres recently joined FCS GROUP. Specific examples of related experience high-lighted in red prior to joining the firm include the following:

Cost Allocation Plans Prepared in Compliance with OMB A-87:

- City of Sunnyvale, CA (HUD)
- City & County of San Francisco, CA DPW (CALTRANS)
- City of Bakersfield, CA (CALTRANS)
- SAMTRANS (FHA, ETA compliant plan/rates)
- County of Marin, CA
- County of Orange, CA
- County of Riverside, CA
- County of Santa Clara, CA
- County of Stanislaus, CA
- LAMTA (FHA, ETA - Plan Preparation/Federal Audit Support)

Citywide Full Cost Allocation Plans:

- City of Burbank, CA
- City of Hermosa Beach, CA
- City of Long Beach, CA (Inclusive of Two Departmental Plans for Police and Fire)
- City of Los Angeles, CA
- City of Oakland, CA
- City of Pasadena, CA
- City of Redondo Beach, CA
- City of San Fernando, CA
- City of San Francisco, CA
- City of Solvang, CA
- City of Ventura, CA

Fee for Service Projects:

- City of Dana Point, CA
- City of Grass Valley, CA
- City of Lynwood, CA
- City of Newport Beach, CA
- City of Pasadena, CA
- City of Reno, NV
- City of San Clemente, CA
- County of Imperial, CA
- County of Shasta, CA
- County of Wayne, MI

Speaking Engagements and Publications

- *Implementing the Financial Reporting Model under GASB34* – presented to finance directors in California, Colorado, Minnesota, Oregon, and Washington during annual conferences
- Automating California State Controller Reports, City Finance Officers
- *SB2557 – Implementation Guide for Local Agencies* – presented to California Auditor's Association; City Attorneys and County Counsels' Association (CSAC); Special Districts Boards; California Sheriffs Association; and California Police Officers.' Association
- *Cost* Allocations *and User Fees* – California Society of CPAs and Oregon Municipal Finance Officers Association Conference

PRQJECTCONSULTANT – NICHOLAS ALMEIDA

- *M.A.*, Sociology, *Stanford* University
- *BA.*, Public *Policy, Stanford* University

General Experience

Nicholas Almeida is a project manager at FCS GROUP. In this position, he provides services in the areas of financial and management consulting. Mr. Almeida is responsible for conducting financial forecasts, cost of service and cost allocation analyses, fiscal policy reviews, economic feasibility analyses, and organizational analyses. His current clients range from community services districts to large cities, and he has also provided services to state, federal, and nonprofit entities.

Prior to joining FCS GROUP, Mr. Almeida consulted in the areas of policy, financial, and program evaluation as a senior associate for a research and consulting firm in Los Angela. Mr. Almeida has also been a senior auditor evaluator for the California Bureau of State Audits, where he assessed the performance, compliance, and cost effectiveness of public sector entities and their activities. In this position, he developed tests to evaluate internal controls, program performance, the accuracy of financial statements, and an entity's compliance with applicable laws, regulations, program requirements, and contract agreements.

Related Project Experience

Specific examples of Mr. Almeida's experience include the following:

OMB Circular A-I 33 Audits

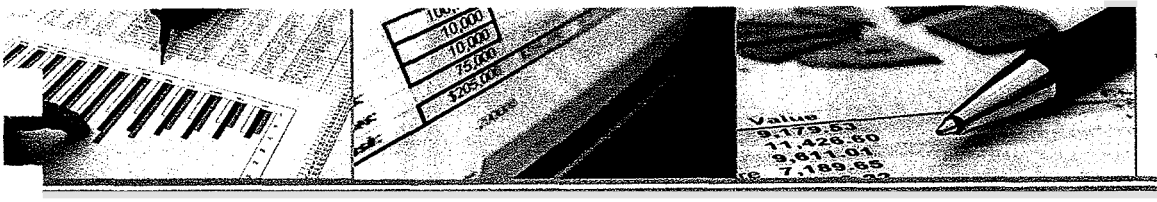
- California Employment Development Department
- California Department of Education
- California Community Colleges Chancellor's Office
- California Department of Health Services
- California Department of Health Services
- California's Department of Alcohol and Drug Programs
- Department of Community Services and Development

Performance Effectiveness and Efficiency

- California Public Employees Retirement System (CalPERS)
- State of California Department of General Services
- State of California Department of Health Services
- Quebec Ministry of Health
- British Columbia Ministry of Health
- Ontario Ministry of Health
- Manitoba Ministry of Health
- Saskatchewan Ministry of Health
- U.S. Department of Veteran Affairs
- U.S. Department of Defense
- U.S. Coast Guard
- California Department of Social Services
- University of Southern California
- University of California, Santa Barbara
- University of California, Davis
- California State University, San Diego
- California State University, Sacramento
- San Francisco Community College
- LA. Care Health Plan
- Los **Angela** Unified School District! Urban Education Partnership
- Junior Achievement Worldwide

Planning and Organizational Analysis

- City of Pasadena Public Health Department
- Metropolitan Water District of Southern California
- First 5 LA Board of Commissioners
- Los **Angela** Child Guidance Clinic
- Eisner Pediatric & Family Medical Center



Strategic Planning and Stakeholder Assessments

- Fair Housing Foundation
- Metropolitan Hospital Collaborative
- St. Francis Medical Center

Comparative Studies

- Los Angeles Unified School District

Recent Speaking Engagements

- Utility Organizational Structure Alternatives, Utility Management Conference AWWA/WEF, 2010

Published Reports

- "State of California: Internal Control and State and Federal Compliance Audit Report" for fiscal years 2001-02, 2003-04, and 2005-06. California Bureau of State Audits. (contributor)
- "Pharmaceuticals: State Departments That Purchase Prescription Drugs Can Further Refine Their Cost Savings Strategies." California Bureau of State Audits. 2005. (contributor)
- "Metropolitan Water District of Southern California: Its Administrative Controls Need to be Improved to Ensure an Appropriate Level of Checks and Balances over Public Resources." California Bureau of State Audits. 2004. (contributor)
- "California Education Institutions: A Lack of Guidance Results in Their Inaccurate or Inconsistent Reporting of Campus Crime Statistics." California Bureau of State Audits. 2003. (contributor)
- "Department of Social Services: Continuing Weaknesses in the Department's Community Care Licensing Programs May Put the Health and Safety of Vulnerable Clients at Risk" 2003. (contributor)

Activities

- Board Member, Stanford Alumni-in-Government Club of Sacramento
- Member, San Francisco Planning and Urban Research Association

SUBCONTRACTORS

FCS GROUP will not be using subcontractors in the completion of this project.

4. APPROACH

All phases of our approach – development of the plan, rate calculation and preparation of supporting documentation – adhere to the Federal Cost Principals promulgated by OMB Circular A-87. The Circular provides principles and standards for determining both direct and indirect costs applicable to federal cost-based awards to governmental units. The principles are designed to ensure that the federal government bears its fair share of costs recognized, except where restricted or prohibited by law. Another reference guide we adhere to is ASMB-ClO, which we will refer to while training city staff on OMB Circular A-87 concepts.

A thorough understanding of the policies by the FCS GROUP consultant will assure that all preparation and documentation guidelines will be followed and the plan and rates will comply with federal and state rules. The steps we will follow for this project are as follows:

1. Prepare a city organization chart that reflects the city operations including central support service activities. This chart will demonstrate not only the central support service units and city operating units but it will also depict their interrelationships.

2. Interview department managers to determine those departments that provide services to other city departments or units. External overheard that is applicable to all departments should also be identified at this time.

3. Prepare narratives describing each external overhead or support service item. These narratives will be prepared in detail during year one and updated annually and revised as necessary to ensure that each cost plan includes all organizational and procedural changes that may have occurred.

4. Distribute each central support service department's expenditures to the department's cost pools, using percentages of effort applied or some other rational basis. Any revenues and transfers-in that cannot be readily attributed to a specific department or agency will be offset against the cost pool expenditures.

5. Prepare detailed schedules for each cost pool, allocating the pooled expenditures to all benefiting departments and employing a rational allocation basis. Any amounts billed or intra-fund transferred to the user departments will be deducted from the expenditures allocated to these departments.

6. Transfer the allocations for each central support department's cost pools to a cost summary/exhibit, add the computed carry-forward adjustments as necessary and any additional required adjustments to this total to arrive at the total adjusted indirect costs that may be claimed by each operating department. These cost summary/exhibit totals are the amounts that may be claimed from federal and state grant programs as reimbursement of indirect costs for each central support department.

7. Transfer indirect costs to Indirect Cost Rate proposal templates for select departments for which an indirect rate will be calculated.

8. Discuss with department staff whether a simple rate or multiple rate calculation should be used. Figure 1 represents a single-rate approach and Figure 2 shows a multiple-rate approach for comparison.

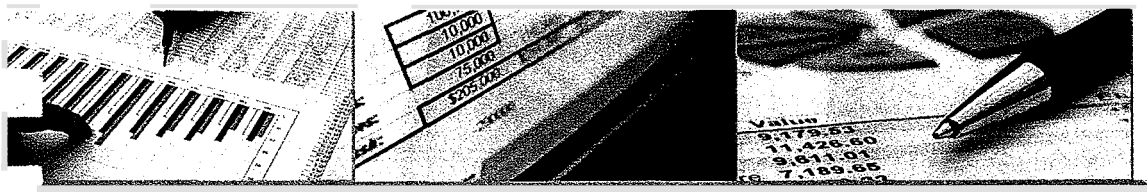
Figure 1. Single Rate **Approach**

Cost Principals and Procedures for Developing Cost Allocation Plans and Indirect Cost Rates for Agreements with the Federal Government
Implementation Guide for Office and Management and Budget Circular A-87

Procedures are applicable to Grants and Contracts awarded by ALL Federal Agencies

DEPARTMENT XYZ

	Total Cost	Exclusion	Unallowable	Indirect Cost	Direct Salaries and Wages	Expenditures for all other purposes	Ratio of Indirect to	
Departmental Divisions	(a)	(b)	©	(d)	(e)	(f)	(d) / (e)	
O	$ 438,338		$ 36,820	$ 47,480	$ 206,320	$ 147,718	23.01%	T
P	$ 691,931		$ 22,161	$ 61,210	$ 481,182	$ 127,378	12.72%	E
4	$ 2,390,738	$ 1,800,000	$ 9,945	$ 52,641	$ 410,771	$ 117,381	12.82%	S
R	$ 1,153,057		$ 106,210	$ 96,847	$ 643,782	$ 306,218	15.04%	T
S	$ 844,617		$ 115,000	$ 91,119	$ 450,788	$ 187,710	20.21%	Single
	$ 5,518,681	$ 1,800,000	$ 290,136	$ 349,297	$ 2,192,843	$ 886,405		Rate
Deportmento llIndirect								
F	$ 122,610			$ 122,610				
G	$ 155,275			$ 155,275				
H	$ 86,930			$ 86,930				
I	$ 16,800			$ 16,800				
	$ 381,615	$ -	$ -	$ 381,615	$ -	$ -		
Central Services from ICAP								
A	$ 87,060			$ 87,060				
B	$ 216,220			$ 216,220				
C	$ 22,211			$ 22,211				
D	$ 12,210			$ 12,210				
	$ 337,701	$ -	$ -	$ 337,701	$ -	$ -		
Total Department	$ 6,237,997	$ 1,800,000	$ 290,136	$ 1,068,613	$ 2,192,843	$ 886,405	48.73%	



FCS GROUP
Solutions-Oriented Consulting

Prepare simple rate calculation for select departments (e.g. Police, Library).

- Adjust indirect costs for the period by eliminating any costs directly reimbursed through a federal award awarded specifically for that purpose.
- Adjust direct costs by eliminating flow-through funds and capital expenditures. Compute and add use allowances.
- Divide the total allowable indirect costs (net of applicable credits) by an equitable direct cost base, e.g. salaries and wages or modified total direct cost.

Figure 2. *Multiple* Rate Approach

Cost Principals and Procedures for Developing Cost Allocation Plans and Indirect Cost Rates for Agreements with the Federal Government
Implementation Guide for Office and Management and Budget Circular A-87
Procedures are applicable to Grants and Contracts awarded by **ALL** Federal Agencies

Department of Indirect Cost		Central Services *from ICAP*				Departmental Indirect				TOTAL
		A	B	C	D	F	G	H	I	
Central Services from ICAP										
[redacted]	$ 87,060	$ (87,060)								$ [redacted]
[redacted]	$ 216,220		$ (216,220)							$ [redacted]
[redacted]	$ 22,211			$ (22,211)						$ [redacted]
[redacted]	$ 12,210				$ (12,210)					$ [redacted]
	$ 337,701	$ (87,060)	$ (216,220)	$ (22,211)	$ (12,210)					$ [redacted]
Departmental Indirect										
F	$ 122,610					$ (122,610)				$ [redacted]
G	$ 155,275						$ (155,275)			$ [redacted]
H	$ 86,930							$ (86,930)		$ [redacted]
I	$ 16,800								$ (16,800)	$ [redacted]
	$ 381,615					$ (122,610)	$ (155,275)	$ (86,930)	$ (16,800)	$ [redacted]
Departmental Divisions										
O	$ 47,480	$ 17,412	$ 23,502	$ 2,812	$ 6,001	$ 26,425	$ 10,812	$ 14,251	$ 8,400	$ 157,094
P	$ 61,210	$ 13,059	$ 37,603	$ 4,217	$ 2,348	$ 26,425	$ 12,014	$ 14,251	$ 1,680	$ 172,807
Q	$ 52,641	$ 12,188	$ 42,304	$ 7,029	$ 626	$ 59,191	$ 60,068	$ 17,814	$ 4,200	$ 256,061
R	$ 96,847	$ 36,565	$ 94,009	$ 3,514	$ 2,818	$ [redacted]	$ 72,081	$ 29,927	$ 1,176	$ 336,937
S	$ 91,119	$ 7,835	$ 18,802	$ 4,639	$ 417	$ 10,570	$ 300	$ 10,688	$ 1,344	$ 145,715
	$ 349,297	$ 87,060	$ 216,220	$ 22,211	$ 12,210	$ 122,610	$ 155,275	$ 86,930	$ 16,800	$ 1,068,613
Total	$ 1,068,613	$	$	$	$	$	$	$	$	$ 1,068,613

	Total Cost	Exclusion	Unattowable	Indirect Cost	Direct Salaries and Wages	Expenditures for all other purposes	[redacted]
Departmental Divisions							
O	$ 438,338		$ 36,820	$ 47,480	$ 206,320	$ 147,718	[redacted] 76.14%
P	$ 691,941		$ 22,161	$ 61,210	$ 481,182	$ 127,378	[redacted] 35.91%
Q	$ 2,390,738	$ 1,800,000	$ 9,945	$ 52,641	$ 410,771	$ 117,381	[redacted] 62.34%
R	$ 1,153,057		$ 106,210	$ 96,847	$ 643,782	$ 306,218	[redacted] 52.34%
S	$ 844,617		$ 115,000	$ 91,119	$ 450,788	$ 187,710	[redacted] 32.38%
	$ 5,518,681	$ 1,800,000	$ 290,136	$ 349,297	$ 2,192,843	$ 886,405	
						Average Rate	[redacted] 51.81%

Prepare multiple rate calculations for select departments (e.g. Public Works, Parks and Recreation).

- Classify departmental indirect costs into functional cost groupings (cost pools) that benefit divisions of the agency in significantly different proportions.
- Select appropriate bases for distribution of each classified pool of indirect costs.

- Distribute each classified pool to the benefitting division.
- Calculate an indirect cost rate for each division of the agency by relating the total indirect costs allocated to that division to that unit's direct cost.

ADDITIONAL DESCRIPTION OF TASKS

In addition to the eight steps outlined in the approach, the following are more detailed descriptions of tasks as well as additional tasks that will be performed.

A. HOLD KICK-OFF MEETING AND INTERVIEW STAKEHOLDERS.

FCS GROUP will conduct a project kick-off meeting with the City's project manager and any other City staff members who will serve as the primary contacts with FCS GROUP during the study. The agenda of this meeting will include discussion on basic data collection (previous allocation plan and A-87 plan), project goals and parameters, project schedule, and discussion of other coordination issues. A written data request will be provided to the City's project manager in advance of this meeting. *City* Staff Time: One hour per person.

B. INITIATE PROJECT AND DEVELOP DATA COLLECTION AND ALLOCATION METHODS, AS REQUIRED TO ADDRESS ANY ARTICULATED STAKEHOLDER ISSUES AND CONCERNS.

After the kick-off meeting is held, FCS GROUP will meet with the project liaison and other stakeholders to determine whether there are any specific issues that need to be addressed in the project work plan. We will determine what state and/or federal contracts might require additional cost analysis or revised allocation methods. We will determine which departments need rate calculations and to whom the rates will be submitted. This task is necessary for successful completion of the project, because both FCS GROUP and the City must fully understand the uses for the plan and rates in order to structure the work appropriately.

FCS GROUP staff will also assess the information available from the City's financial system and will determine what information will be required, and in what format, to complete the cost allocation plan. In addition, FCS GROUP will assess available information and its usefulness in meeting stakeholder goals for the cost allocation project. During this task, FCS GROUP will also identify those areas where better data might allow the most appropriate and advantageous allocation strategy. These discussions are necessary to ensure a successful project. For example, in working with the City, FCS GROUP might discover that more appropriate allocation bases or financial data could result in better grant cost recovery or improve the identification of costs associated with non-general funded activities. The result of this initial meeting might be a revision in the data FCS GROUP expects to collect. City Staff Time: One hour per person interviewed, but those responsible ***for*** providing information may need between one *to* two *hours* per person.

C. REVIEW ORGANIZATION AND BUDGET STRUCTURE; DEVELOP PRELIMINARY ALLOCATION STRATEGIES; AND INSTRUCT STAFF.

During this task, FCS GROUP will review organization charts and budgetary structures to assist in identifying all of the costs that must be allocated, as well **as** to identify those cost centers that provide services to other cost centers. At this time, FCS GROUP will also review any services provided to any external entities or any shared services, to determine how to handle these issues in the cost allocation methods and documentation. At the end of this review, FCS GROUP will present a preliminary allocation strategy. This strategy will be refined as we continue to move through the tasks and gain additional understanding of the City's operations. With tasks A and B, we will gain familiarity with the City operations and will recommend strategies and procedures to maximize

potential recovery of City costs from grant sources. City Staff Time: Two *hours* per person for allocation strategy meeting.

Also as part of this task we will instruct the City staff on OMB Circular A-87 concepts and their application to the cost pools and allocations strategies. City Staff Time: One *hour* per person.

D. IDENTIFY ALL DIRECT COSTS THAT MUST BE ASSIGNED TO EACH SERVICE, BOTH LABOR AND NON-LABOR COSTS.

During this task, FCS GROUP will gain a better understanding of the ways in which the City's financial system handles direct costs. FCS GROUP will review the chart of accounts. FCS GROUP will also review time keeping and reporting systems to determine how labor costs are assigned to cost objectives as direct costs. FCS GROUP will review any internal strategies for assigning and handling costs, with the ultimate goal of understanding specifically how cost centers treat costs and then how staff utilize this information. Wherever possible, FCS GROUP will identify inconsistencies. ***City*** Staff *Time:* One hour per person.

E. DETERMINE COSTS OF ALLOCATED COST CENTERS; DEVELOP DETAILED BASES FOR TREATING COSTS WITHIN THE COST CENTERS.

This task includes determining all costs associated with each cost center or expenditure category to be allocated. FCS GROUP will review each detailed expenditure category to determine how costs should be assigned to functions or activities, if necessary. Thus, interviews will be conducted with supervisors (and other staff members, if needed) within any cost center being allocated to other cost centers to determine the time associated with various functions or activities. Payroll costs within the allocated cost center can then be calculated for each function or activity. Similarly, other operating costs, such as services and supplies and contracts will be analyzed to determine whether they support all functions or activities performed or whether they should be assigned to one or more specific functions or activities. For example, a contract for auditing services could be assigned to an audit function, to be allocated based on the number of financial transactions processed for each department or based on expenditures. The costs of processing the payroll could be assigned to that function and allocated based on the number of paychecks processed for each department. At this time, FCS GROUP will also identify and exclude unallowable or unallocable costs. Ciry Staff Time: One hour per person.

F. DETERMINE APPROPRIATE ALLOCATION BASE DATA FOR COSTS/COST CENTERS TO BE ALLOCATED; COLLECT AND COLLATE THE DATA AS REQUIRED.

FCS GROUP will work with City staff to determine the appropriate ways to allocate each cost. This may include functionalizing costs (as discussed above) so as to be more specific about who benefits from services. Another issue to consider will be whether documentation currently exists to allow a specific allocation. For example, the City might wish to allocate the costs of the administrative staff in a specific way. If no appropriate data are available for such an allocation, FCS GROUP will recommend alternatives that could reasonably approximate the time or effort expended by the administrative staff. City Staff Time: One hour per person ***bur*** rhose responsible for providing information *may* need between one to two additional hours per ***person.***

G. MEET WITH THE INDIRECT RATE DEPARTMENTS TO EXPLAIN ALLOCATION METHODOLOGIES AND HOW THEY IMPACT THE DEPARTMENTS AND THEIR INDIRECT RATES.

FCS GROUP will contact each department included as part of the indirect rate calculations to discuss the rates and the methodologies. *City* Staff Time: One hour per person.

H. FINALIZE AND PRESENT ALLOCATIONS AND RATES TO FINANCE AND STAKEHOLDERS. REVISE THE PLAN AND RATES, BASED ON INPUT FROM FINANCE AND STAKEHOLDERS, PRIOR TO FINALIZING THE COST ALLOCATION PLAN BASED ON THE ACTUAL COST FOR EACH YEAR ENDING JUNE 30.

FCS GROUP will meet with all appropriate stakeholders to present the final results of the cost allocation plan and rate study and to discuss the methods for implementing the plan and submitting the plan to the respective state and federal agencies. Revisions will be made based upon input from these stakeholders. City Staff Time: *One **hour** per person.*

I. PREPARE FINAL COST ALLOCATION PLAN AND RATES FOR SUBMISSION.

This Plan will serve as a template for training City staff on FCS GROUP model.

J. TRAIN CITY STAFF IN THE USE OF THE MODEL.

During this work, FCS GROUP will provide a training session and materials based upon the cost allocation plan developed. We will also provide high level model documentation. City Staff *Time: **two** to three hours per person.*

K. PROVIDE CLOSEOUT REVIEW OF PLAN AND PLAN PROCESSES, AND ANY ADDITIONAL TRAINING REQUIRED TO MAKE CITY STAFF SELF-SUFFICIENT IN PLAN PREPARATION AFTER THE CONTRACT TERM.

L. ASSIST IN NEGOTIATING WITH COGNIZANT AGENCIES AND MAKE REVISIONS AS REQUESTED BY THE COGNIZANT AGENCIES TO MODIFY THE DOCUMENTS TO AN ACCEPTABLE LEVEL WITHIN A REASONABLE TIME FRAME.

WORK SCHEDULE AND DELIVERABLES

The following is our proposed work schedule. The schedule assumes that the City staff will be able to respond in a timely manner and that data gathering can be done without any problems. We find that if data requests are efficiently handled and the data exists without much additional research we can keep to the schedule. Except for this year, we would anticipate that we would start working on the draft plans in November of the previous year to meet the February 1 deadlines.

At a minimum, we will provide the following products according to the City's preferred timetable. Unless so noted, we accept the following timetable. The City will be provided with electronic versions and five (5) written copies of the draft and final documents for each year.

Fiscal Year 2010-2011 (based on 2008-2009 audited data)	
Date	**Deliverable**
October 1, 2010	DRAFT Citywide Central Service Cost Allocation Plan due to City
October 1, 2010	DRAFT Indirect Cost Rate Proposals for the units listed in Exhibit 1 due to City
November 5, 2010	FINAL Citywide Central Service Cost Allocation Plan due to cognizant agency
November 5, 2010	FINAL, Indirect Cost Rate Proposals for the units listed in Exhibit 1 due to cognizant agency

Fiscal Year 2011-2012 (based on 2009-2010 audited data)	
Date	**Deliverable**
February 1,2011	DRAFT Citywide Central Service Cost Allocation Plan due to City
February 1, 2011	DRAFT Indirect Cost Rate Proposals for the units listed in Exhibit 1 due to City
March 1,2011	FINAL Citywide Central Service Cost Allocation Plan due to cognizant agency
March 1,2011	FINAL Indirect Cost Rate Proposals for the units listed in Exhibit 1 due to cognizant agency
Fiscal Year 2012-2013 (based on 2010-2011 audited data)	
Date	**Deliverable**
February 1, 2012	DRAFT Citywide Central Service Cost Allocation Plan due to City
February 1, 2012	DRAFT Indirect Cost Rate Proposals for the units listed in Exhibit 1 due to City
March 1, 2012	FINAL Citywide Central Service Cost Allocation Plan due to cognizant agency
March 1, 2012	FINAL Indirect Cost Rate Proposals for the units listed in Exhibit 1 due to cognizant agency
Fiscal Year 2013-2014 (based on 2011-2012 audited data)	
Date	**Deliverable**
February 1, 2013	DRAFT Citywide Central Service Cost Allocation Plan due to City
February 1,2013	DRAFT Indirect Cost Rate Proposals for the units listed in Exhibit 1 due to City
March 1,2013	FINAL Citywide Central Service Cost Allocation Plan due to cognizant agency
March 1, 2013	FINAL Indirect Cost Rate Proposals for the units listed in Exhibit 1 due to cognizant agency
Fiscal Year 2014-2015 (based on 2012-2013 audited data)	
Date	**Deliverable**
February 1, 2014	DRAFT Citywide Central Service Cost Allocation Plan due to City
February 1, 2014	DRAFT Indirect Cost Rate Proposals for the units listed in Exhibit 1 due to City
March 1, 2014	FINAL Citywide Central Service Cost Allocation Plan due to cognizant agency
March 1, 2014	FINAL Indirect Cost Rate Proposals for the units listed in Exhibit 1 due to cognizant agency

INFORMATION REQUIRED FROM CITY

For a successful study completion, it will be essential to have City input and assistance. We have attempted to estimate the participation required and level of effort for each project task. We will at all times be focused in our request for staff time and efficiently schedule review meetings. Anticipated required information from the City includes the following:

- A copy of the 2007 cost allocation plan,
- Organizational cham and descriptions of the central service functions and activities,
- Financial information on internal service and insurance funds, as appropriate and needed,

- Audited line item financial data (e.g. interfund transfers, related revenues, expenditures, etc.) for **all** central service departments and functions,
- Financial, facility, and other workload data used for the allocation bases, and
- Other financial and non-financial data and information **as** needed.

SAMPLE COST ALLOCATION PLAN AND INDIRECT COST RATES

We have included a copy of a sample cost allocation plan and indirect cost rates report as part of **Exhibit B.**

OTHER SERVICES AND AREAS OF EXPERTISE

FCS GROUP provides a broad array of financial and management consulting services, and because of this breadth, our staff have a good understanding of all the finances and interrelationships between the different funds and services provided by a city. Although the focus of the proposed work is on cost allocation plans, we also understand how such plans impact the direct service departments and programs. In our other practice areas involving utility rates and user fees, we often use the full cost allocation results to determine the full cost of City services and to design and calculate rates, fees, and charges. To the extent that the City is interested in understanding the full cost of services, we can discuss potential opportunities to allocate costs in a manner that the City can use those allocations in its calculation of utility rates, user fees, and administrative charges. At this time we do not anticipate providing any other services within our proposed budget or costs. If the City determines that it would like to perform additional work, we will work with the City to develop a scope of work and budget. The following describes our firm's practice areas.

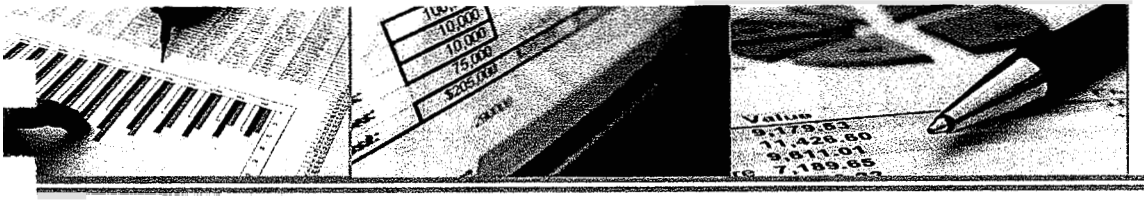
Utility Rates & Finance Solutions

Our consultants recognize the challenges utility providers face as they strive to provide essential services to the public, fully fund the costs of providing and sustaining good service, and still keep rates and fees fair and affordable. At FCS GROUP, we help our clients succeed in balancing these sometimes competing objectives by applying our broad industry expertise of best practices to each agency we serve and by developing customized solutions that reflect the values of our clients and their communities. We have performed more than 1,100 utility rate studies, ranging from defining revenue requirements to complete cost of service rate analyses. Services include:

- Utility Rate Studies
- System Development Charges/Connection Charges
- Comprehensive Plan Financial Elements/Capital Financing Plans
- Capital Reinvestment (Asset Management/Reserve Funding)
- Utility Formations
- Utility Appraisals and Valuations
- Mergers, Acquisitions, Assumptions, Consolidations, Divestitures Fiscal Health Reviews
- Regional Governance and Multi-Agency Analysis
- Parity Certificates
- Litigation Support and Expert Witness
- Negotiations and Mediations
- Excise Tax Rebate Analysis (WA)
- Water Supply and Treatment

Functions served for public utilities include:

- Water
- Wastewater/Sewer
- Stormwater
- Reclaimed Water
- Electricity
- Solid Waste
- Transportation



FCS GROUP
Solutions Oriented Consulting

General Government Finance and Management Consulting

At FCS GROUP, our financial and management consultants specialize in helping local and state governments address and solve issues involving policy analysis, public finance, and management. They provide a broad understanding and level of expertise in how local and state governments set and implement policies, how the many different governmental functions are performed, and what role elected officials, the public, community organizations, and employees have in making government responsive to community needs. Services include:

- Financial Planning and Analysis
- Indirect Cost Allocation Plans
- Cost of Service/Cost Recovery Analysis
- Impact Fees
- Development Services Fees
- User Fees
- Performance **Audits,** Performance Measurement
- Organizational Analysis and Change
- Staffing Analyses
- Benchmarking and Comparative Studies
- Annexations and Development Analyses
- Mergers, Acquisitions, Assumptions, Consolidations, Divestitures

Functions served include:

- Public Safety (fire, ambulance, EMS)
- Public Works
- Engineering
- Transportation/Road Operations
- Planning, Land Use, and Community Development
- Building Inspection and Plan Review
- Public Health and Social Services
- Court Systems and Jails
- Libraries
- Parks and Recreation
- Finance
- Administration
- Facilities Management
- Information Systems and Technology
- zoos
- Cemeteries
- Community Services

Economic Services

Our economic consultants evaluate the economic and fiscal implications of alternative development approaches, use and create innovative analytical techniques, and craft achievable economic strategies that add public and private value.

We understand the public sector's policy objectives, the private sector's economic imperatives, and the decision: making processes required to generate support for proposed solutions. FCS GROUP specialties include local and regional economic and financing strategies for transportation, transit, parks, sewer, water, stormwater facilities, public-private developments, and community revitalization. Services include:

- Annexation and Municipal Incorporation Studies
- Asset Management and Valuation
- Capital Improvement Programs
- Community Outreach
- Community Redevelopment Strategies
- Developer/Business Recruitment
- Economic Analysis
- Economic and Fiscal Impact Analysis
- Environmental and Social Justice Analysis
- Financial Feasibility
- Financing and Implementation Strategies
- Life-Cycle Cost Analysis
- Real Estate Market Analysis
- Site Programming and Phasing
- Special Benefit District Formation Plans
- Sustainable "Green Infrastructure" Return on Investment
- Tax Revenue Forecasts

Service Commitment

FCS GROUP sustains a solid, reputable practice in the region as evidenced by our continued work with clients throughout the western United States. We are proud to be recognized as a firm with sincere attention to achieving excellence in every endeavor.

You can be assured that we will adhere to a strict code of professionalism, objectivity, and ethics in all aspects of our business and interactions.

Our staff is committed to working with clients, engineering firms, contractors, and regulatory agencies to get agreed upon work done within agreed upon timeframes as well as to provide follow-up services throughout the planned life of projects.

To avoid surprises and ensure timely implementation, the FCS GROUP project management approach strives for consistent interaction with client staff, key checkpoints with staff and elected officials, and citizen advisory committee processes when appropriate. Our depth of senior level, experienced consultants allows us to remain responsive to each and every one of our clients' individual schedules. Furthermore, our historical practice of maintaining excess staffing capacity enables us to commit to being available for the duration of the project and to manage the scope and budget to ensure that our clients' objectives are met.

ACCEPTANCE OF PROPOSED METHOD OF PAYMENT

We have read and can accept the proposed method of payment as outlined in Exhibit 3 of the RFP. However, we would propose an alternative to the method of payment that would provide 75% of the lump sum payment after delivering the draft plans. The remaining 25% would be paid upon the delivery of the final plans, unless the City retains five percent pending written approval from the cognizant agency.

5. FINANCIAL STABILITY

To provide you with the necessary documentation to assess our financial stability, we have included a copy of our 2007/2008 "Statements of Assets, Liabilities and Equity." Our accountant is currently preparing our 2009 statement. We have also provide a copy of our January 31, 2010 Balance Sheet. These items have been enclosed in a sealed envelope, marked as proprietary and confidential. Our financial statements are prepared by a certified public accountant in accordance with Statement on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We are a sub-chapter S Corporation and are not publicly held.

FCS GROUP was founded in 1988 and has generated sufficient net operating income to produce a profit for each of the ensuing 22 years. FCS GROUP has grown in size from the original two founders to thirty employees housed in three offices and two satellite locations, across three states. Our current annual revenue is in excess of $5 million.

FCS GROUP uses a modified cash basis of accounting for federal tax reporting purposes. To maintain financial stability, FCS GROUP practices prudent fiscal policies. Because we have never borrowed from a financial institution and our accounts receivable have never been and are not pledged or committed to a bank to cover payroll loans, they are a significant part of our working capital, and in addition to our cash and investment balances are available to us to finance our operations. We plan to maintain a minimum of two months operating reserves in cash or investments in our bank account. Our accounts receivables run equivalent to another two to three months operating expenses giving us a total of four to five months of reserves to pay costs "up front". For

added security, we have always had a limited bank line of credit of $50,000, and we also have an ability to borrow on demand the cash value of our life insurance policies which is now around $200,000. We also have a clause in our Buy-Sell Agreement that commits our nine (9) owners to a capital call in the worst case scenario. We have been in business for over 20 years and have never had a problem with fiscal capacity. This is partly due to the fact that 95 percent of our contracts are with public agencies and our average collection turnaround is 60 days or less.

FCS GROUP has no pending administrative proceedings, investigations, or civil suits.

6. REFERENCES

CURRENT CLIENTS

City and County of San Francisco, CA – Department of Public Works Cost Allocation Plan

FCS GROUP was engaged by the City and County of San Francisco, Department of Public Works, to provide a thorough review of its existing indirect cost allocation plan. This included a complete review of its current cost data, structure of its cost allocation model, mapping the flow of data, an analysis of OMB A-87 and CALTRANS compliance, and accuracy of the allocation methodology. Its current cost allocation model was over 20 years old, had been altered through various iterations and the City/County was looking for a confirmation that the model was still performing accurately. In addition, the engagement may require the transfer of existing data to the FCS GROUP indirect cost allocation model which is an upgrade over the current model the City/County is using.

Contact: Debbie Kennedy, Principal Administrative Analyst
875 Stevenson Street, Room 420
San Francisco, CA 94103
(415) 554-5805
Dates: 2009-2010

County of Madera, CA – County-wide Cost Allocation Plan

The County of Madera engaged FCS GROUP to develop its cost allocation plan for submittal to and approval by the California State Controller's Office. The County has to prepare an OMB compliant plan each year in order to receive federal funding for indirect costs for its Health and Human Services provided to its citizens.

Contact: Jim Boyajian, Auditor-Controller
Madera County Auditor-Controller's Office
200 West 4th Street
Madera, CA 93637
(559) 675-7707
Dates: 2009-2010

Spokane County, WA – Cost Allocation and Jail Housing Rate Services

FCS GROUP is working with Spokane County to develop three cost plans: a full cost allocation plan, an OMB A-87 cost allocation plan, and a detailed law enforcement administration plan. The County also requested FCS GROUP develop both jail and Geiger Correctional Facility rates to charge the users of those facilities, including the federal government. As part of developing the cost plans, the process involves meeting and conducting interviews with County staff to understand its processes and operations; meeting specifically with the County Sheriffs staff to discuss how to allocate costs to the Sheriffs functions; developing booking and housing rates for the Geiger Correctional Facility; identifying the maintenance and operations costs of joint use buildings and

allocating costs to the facility users; and determining the cost of service for contracted services by cities and other jurisdictions.

In addition, FCS GROUP is providing on-call services to the County for the year 2010.

Contact: Downs Paul
Spokane County
Budget and Finance Office
1116 W. Broadway Ave., 2nd Floor
Spokane, WA 99260
(509) 477-5799
Dates: 2009-2010

PREVIOUS CLIENTS

Note: Previous client experience reflects projects conducted by Mr. Endres while with a previous firm.

San Mateo County Transit District (SAMTrans), CA – OMB A-87 Cost Allocation Plan

Mr. Endres prepared an agency-wide, OMB A-87-compliant cost allocation plan with rates for internal use and capital construction projects. In addition, he developed defined imports to streamline plan preparation. As part of his services, Mr. Endres provided training to staff in the preparation of the plan, interview techniques, and OMB A-87 guidelines. He assisted in implementing the plan results and incorporating the allocations into the agency's accounting system.

Contact: Gigi Harrington, Controller
1250 San Carlos Avenue
PO Box 3006
San Carlos, CA 94070-1306
(650) 508-6200
harringtong@samtrans.com
Dates: 2008-2009

Los Angeles County Metropolitan Transportation Authority (LAMTA), CA – OMB A-87 Cost Allocation Plan

Mr. Endres prepared an agency-wide cost allocation plan including rates. He conducted interviews with agency staff, and identified indirect service providers and direct line services. He met with department heads to review data provided by staff. He created departmental models with multi-functional tasks and responsibilities and developed appropriate allocation bases. Mr. Endres conducted workshops to explain the methodology used and assisted LAMTA's internal Office of Management and Budget in developing plan scenarios for future years.

The project approach was to build the plan from the ground up, ignoring what had been done before. Mr. Endres applied the guidelines promulgated by OMB A-87 principles in preparing the plan. He prepared variance analysis with the prior year's report and analyzed major differences. He revised variances where needed and/or explained where variances were appropriate. Major challenges included accounting for staff out on strike and lack of funds to support budgeted projects. Situations like that force staff to account for non-project, non-billable time and if not properly analyzed will cause a material overstatement of "overhead." Caution was expressed to management which prompted detailed discussions with LAMTA Office of Management and Budget and the Controller. Based

on the conclusions reached, the plan was prepared after closely analyzing time reports to correctly state time spent on overhead activities.

Contact: Ms. Josie Nicasio, Controller
One Gateway Plaza
Los Angeles, CA 90012-2952
213-922-6810
josie@larnta.gov
Dates: 2004-2007

City of Bakersfield, CA – Citywide Cost Allocation Plan and Indirect Cost Rate Proposal

Mr. Endres prepared and submitted a citywide cost allocation plan and indirect cost rate proposal for the City of Bakersfield. The citywide cost allocation plan included roll-forward adjustments in compliance with Federal Circular OMB A-87. The plan was also compliant with guidelines established by the California Department of Transportation, Federal Community Development Block Grant, the State Controller, and CALTRANS Department of Audits and Investigations. The indirect cost rate proposal prepared by Mr. Endres was to be used by the City when claiming indirect cost reimbursements from the State (such as the California Department of Transportation) and from federal agencies, and met OMB A-87 compliance standards as well.

As part of his services, Mr. Endres assisted in negotiating the plan and rates with the grantor agencies and provided audit support to explain methodology and results. He prepared written recommendations and procedures, including guidance and training in the application of OMB A-87 guidelines, so that the city may perpetuate the rates in the future.

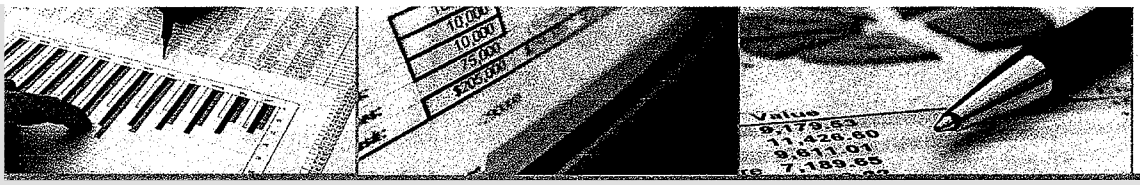
Contact: Mr. Nelson K. Smith, Finance Director
1501 Truxtun Avenue
Bakersfield, CA 93301
(661) 326 – 3740
nsmith@bakersfieldcity.us
Dates: 2002

City of Sunnyvale, CA – indirect Cost Allocation Plan

Mr. Endres developed an indirect cost allocation plan for the City of Sunnyvale that determined costs charged to the Federal Community Development Block Grant and that was consistent with U.S. Department of Housing and Urban Development (HUD) guidelines and OMB Circular A-87. He prepared thorough and complete documents that consolidated all elements in a format and organization structure that met the federal regulations, guidelines and notifications, and summarized recommendations of the indirect cost allocation plan for submittal to HUD.

The City is using the same allocation model currently for reimbursement claiming.

Contact: Mary J Bradley
Director of Finance
650 West Olive Ave
Sunnyvale, CA 94088
408.730.7398
mbradley@ci.sunnyvale.ca.us
Dates: 2005

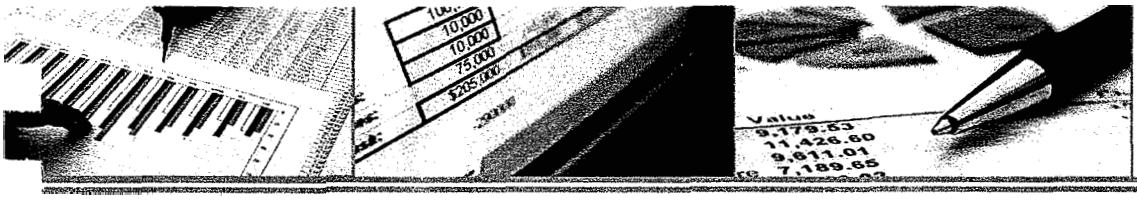


7. FEE STRUCTURE

The completed Proposal Form is included in **Exhibit** C (Required Forms from RFP).

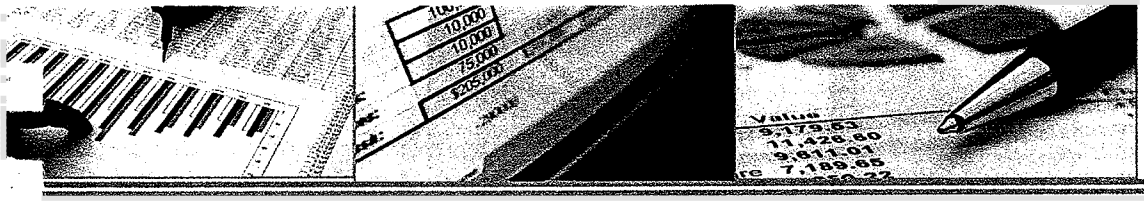
8. CERTIFICATE OF INSURANCE

FCS GROUP has general liability insurance through American Economy Insurance. Our workers compensation insurance is through California State Compensation Insurance. Our professional liability insurance is through Lloyd's Syndicate. Shinstrom and Norman out of Kirkland, Washington, is our insurance agent. **A** certificate of insurance is included in **Exhibit *C*** (Required Forms from RFP).



FCS GROUP

EXHIBIT **A.** RÉSUMÉS



FCS GROUP
Solutions Oriented Consulting

PETEK MOY – Principal

EDUCATION

- B.S., Finance and Organizational Behavior and Industrial Relations, University of California, Berkeley
- M.B.A., Finance, University of California, Berkeley

PROFESSIONAL AFFILIATIONS

- Associate Member, WCCMA
- Associate Member, Association of Washington Cities

RECENT SPEAKING ENGAGEMENTS

- Annexations/Mergers/Consolidation of Fie Services- The Financial Side, Washington Finance Officers Association Annual Conference, 2009
- Evaluating the Impact of Special Development Projects, Great Northwest Planning Conference, 2007
- Setting up an Ambulance Utility, Washington Fiance Officers Association Annual Conference, September 2007.
- Equipment Repair & Replacement, Washington Finance Officers Association Annual Conference, 2007.
- Performance Audit Practice & Results, Washington City/County Management Association, 2006
- Indirect Cost Allocation - Balancing Cost Recovery & Equity, WFOA 2006 Annual Conference
- Evaluating the Impact of Special Development Projects, WFOA 2006 Annual Conference
- Strategies for Recovering Costs from Non-Tax Sources, Washington Finance Officers Association 2005

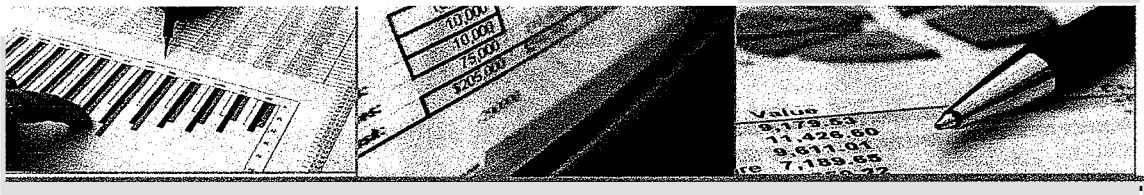
PROFESSIONAL EXPERIENCE

Peter Moy is a principal for FCS GROUP with over 30 years of public sector experience specializing in public finance, program evaluation, personnel and organizational analysis, management and operational reviews, performance audits, and policy analysis. He has worked with a variety of non-profit organizations and governmental agencies and provides clients with a thorough knowledge of government operations and innovative and workable solutions to issues and problems. Mr. Moy has a broad understanding and expertise in how government sets and implements policies, how the many different government functions are performed, and what roles the public, community organizations, and employees have in making government responsive to their needs.

Mr. Moy began his career as a management auditor with the Congressional watchdog agency, the United States General Accounting Office. He later worked for the Seattle City Council as a program analyst and as the Assistant Director of the Council's Central Staff where he acted as the City Council's primary financial advisor and managed a staff responsible for analyzing policy, program, and management issues. In addition to his public sector work experience, Mr. Moy has been an active participant in the community where he has served on the board and committees of many community organizations, such as Seattle Housing Authority, the Seattle School District's Committee on Fiscal Integrity, United Way of King County, Leadership Tomorrow, the Asian Counseling & Referral Service, and the Wing Luke Asian Museum.

EXPERTISE

- Financial Planning and Analysis
- Indirect Cost Allocation Plans/User Fees
- Cost of Service/Cost Recovery
- Impact Fees/Development Services Fees
- Performance Audits
- Organizational Analysis and Change
- Benchmarking and Comparative Studies
- Annexations and Development Analysis
- Mergers, Acquisitions, Assumptions, Consolidations, Divestitures



FCS GROUP
Solutions-Oriented Consulting

CLIENTS BY PROJECT CLASSIFICATION

USEK FEES
City of Bellingham, WA
City of Canby, OR
City of Forest Grove, OR
City of Newcastle, WA
City of Poway, CA
City of Puyallup, WA
City of Seattle, WA
City of Spokane, WA
City of Vancouver, WA
City of Woodinville, WA
Clatsop County, OR
Snohomish County, WA

INDIRECT COST ALLOCATION
City of Canby, OR
City of Centralia, WA
City of Coeur d'Alene, ID
City of Del Mar, CA
Clackamas County, OR
Clatsop County, OR
Town of Dewey-Humboldt, AZ
City of Hillsboro, OR
City of Newcastle, WA
Pierce County, WA
Puget Council of Governments, WA
City of Poway, CA
City and County of San Francisco, CA
City of Seattle, WA
City of Shelton, WA
Spokane County, WA
City of Tukwila, WA
City of Woodinville, WA

COST ALLOCATION & OVERHEAD
Clackamas County, OR
King County, WA
Seattle Office of Housing, WA
Seattle Human Services Dept., WA

PERFORMANCE AUDIT/OPERATIONS REVIEW
City of Bonney Lake, WA
City of Des Moines, WA
City of Lynnwood, WA
City of Marysville, WA
City of Port Townsend, WA
City of Seattle, WA
King County, WA
Washington County, OR
DSHS Children's Administration, WA
Office of Financial Management, WA

COST O F SERVICE
City of Bellingham, WA
City of Canby, OR
Eastside Fire and Rescue, WA
Clackamas County, OR
City of Bellevue, WA
City of Clarkston, WA
City of Hoquiam, WA
City of Kirkland, WA
City of Maple Valley, WA
City of Mercer Island, WA
City of Mountlake Terrace, WA
City of Puyallup, WA
City of Seattle, WA
Snohomish County, WA

COST OF SERVICE
City of Airway Heights, WA
City of Tacoma, WA
City of Bellevue, WA
Liquor Control Board, WA
Seattle Center, WA

FISCAL HEALTH/IMPACT
Metropolitan King County Council, WA

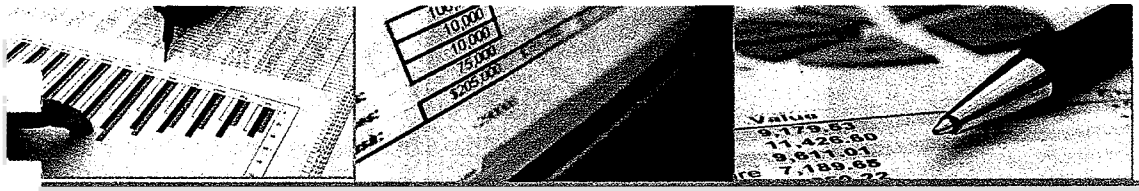
STRATEGIC PLANNING
City of Seattle, WA
Asian Counseling & Referral Service, WA
Asian/Pacific Islander Task Force on Youth, WA
King County Human Services Roundtable, WA
Kitsap County, WA
Seattle Center, WA
Seattle Housing Authority, WA
Woodland Park Zoo, WA

FINANCIAL PLANNING
City of Alexandria, VA
City of Bellingham, WA
City of Bend, OR
Island County Fire District #1, WA
City of Maple Valley, WA
City of Monroe, WA
City of Stanwood, WA

FINANCIAL. PLANNING - CONTINUED
City of Vancouver, WA
Eastside Fire and Rescue, WA
King County, WA
Pierce County, WA
Quadrant Corporation, WA
Trendwest Resorts, Inc., WA
North Whatcom Fire & Rescue Services, WA
Clatsop County, OR
City of Kirkland, WA
City of Puyallup, WA
City of Shelton, WA
King County, WA
King County Water District # 125, WA
Kitsap County, WA
Clallam County, WA
Kent School District, WA
City of Gresham, OR
Suburban Cities Association
Puget Sound Council of Governments, WA
Quadrant Corporation, WA
Washington State Rail Commission, WA
Trendwest Resorts, Inc., WA
Everett/Snohomish County Impact Coordinating Council, WA
Pierce County, WA

PROGRAM/MANAGEMENT EFFECTIVENESS
City of Gresham, OR
City of Portland, Or
City of Seattle, WA
Community Transit (Seattle), WA
General Services Administration, WA
University of Washington, WA

MANAGEMENT STUDIES
City of Bellevue, WA
City of Billings, MT
City of Bonney Lake, WA
City of Des Moines, WA
City of Lynnwood, WA
City of Vancouver, WA
King County, WA
Metropolitan King County Council, WA
Pierce County, WA
Seattle Parks and Recreation, WA
Whatcom County, WA



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POLICY ANALYSIS
City of Seattle, WA
City of Kirkland, WA
Kent School District, WA
King County, WA

PROPERTY TAX ANALYSIS
Suncadia Fire Station, WA

ORCANIZATIONAL DEVELOPMEN?' & ANALYSIS
City of Port Townsend, WA
City of Seattle, WA
City of Tacoma, WA
Central Puget Sound Economic Development District, WA
Community Transit (Seattle), WA
King County, WA
King County Prosecutor's Office, WA
Port of Seattle, WA
Seattle Management Association, WA
Snohomish County, WA

UTILITIES/PUBLIC WORKS
City of Des Moines, WA
City of Seattle, WA
City of Tacoma, WA
City of Port Townsend, WA
King County, WA
University of Washington, WA
King County Water District #125, WA

HUMAN SERVICES
City of Seattle, WA
Asian Counseling & Referral Service, WA
Asian/Pacific Islander Task Force on Youth, WA
King County Human Services Roundtable, WA

PUBLIC SAFETY (POLICE, COURTS & FIRE)
City of Anchorage, AK
City of Bellevue, WA
City of Bellingham, WA
City of Campbell, CA
City of Clarkston, WA
City of Gresham, OR
City of Kirkland, WA
City of Long Beach, CA
City of Lynnwood, WA
City of McCleary, WA
City of Ocean Shores, WA
City of Puyallup, WA
City of Portland, OR
City of Sacramento, CA
City of Sammamish, WA
City of Seattle, WA
City of Sonorna, CA
City of Tacoma, WA
Arlington County, VA
Bakersfield/Kern County, CA
Eastside Fire & Rescue, WA

PUBLIC SAFETY - CONTINUED
Everett/Snohomish County Impact Coordinating Council, WA
King County Fire District #41, WA
North Shore Fire Departments, IL
North Whatcom Fire & Rescue, WA
Shoreline Fire District, WA
Whatcom County, WA

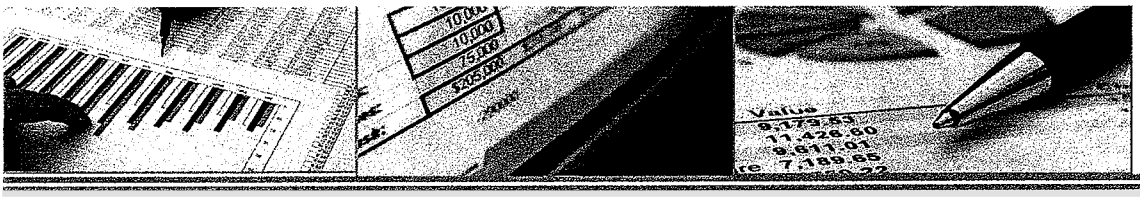
INFORMATION SYSTEMS PLANNING
City of Kirkland, WA
City of Seattle, WA
King County, WA
Pierce Transit, WA
WA State Department of Licensing
Washington County, OR

SUPPORT ANALYSIS
City of Portland, OR
City of Spokane Valley, WA

COST CONTAINMENT
Metropolitan King County Council, WA

FINANCIAI. ANALYSIS
Port of Brernerton, WA

BUSINESS PLANNING
King County Radio Communications Services Group, WA



FCS GROUP
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MANFRED ENDRES – Senior Project Manager

EDUCATION

- B.S., Business Administration, California State University at Sacramento

SPEAKING ENGAGEMENTS AND PUBLICATIONS

- Implementing the Financial Reporting Model under GASB 34, presented to finance directors in California, Colorado, Minnesota, Oregon and Washington during the annual conferences, 2001 to 2003
- Automating California State Controller Reports, City Finance Officers, 1994 to 1999
- SB2557 – Implementation Guide for Local Agencies, California Auditor's Association; City Attorneys and County Counsels' Association (CSAC); Special Districts Boards; California Sheriff's Association; and California Police Officers' Association, 1990 to 1996
- Cost Allocations and User Fees, California Society of CPAs and Oregon Municipal Finance Officers Association (OMFOA) Conferences, 1994 to 2007.

OTHER

- Professional interpreter in the German and English languages

PROFESSIONAL EXPERIENCE

Manfred Endres is a senior project manager with over 27 years of accounting, financial reporting, budgeting, property taxation, and legislative analysis experience in the governmental and not-for-profit sector. Mr. Endres has lead cost of service studies and user fee engagements over the last 19 years. His range of project experience includes development and implementation of cost allocation models; system analysis, design, development, and implementation; program impact analysis; revenue maximization; and program management.

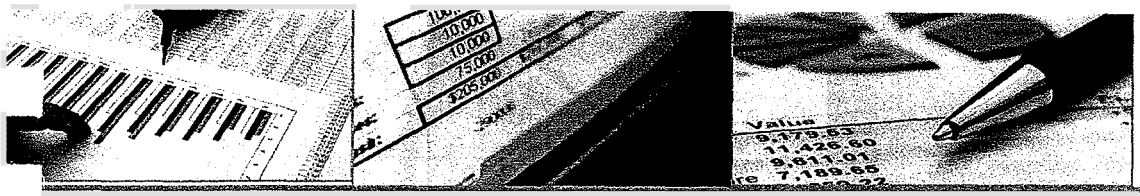
Mr. Endres has managed and participated in the preparation and negotiation of central service cost allocation plans for *24* California counties annually and conducted numerous cost studies in compliance with California propositions IV, XIII, and 218. He has assisted jurisdictions calculate jail booking, processing and housing fees and developed indirect rates for California Probation Departments to claim federal reimbursement under the welfare fraud, IVE foster care and title XIX targeted case management programs.

Mr. Endres has directed the preparation of annual financial reports required by the State Controller's Office of California for over ***60*** jurisdictions and designed a relational database to convert unformatted financial information into the required reporting format. He has participated in installations of stand-alone relational database for the preparation of year-end financial reports in conformity with the financial reporting requirements of GASB *34*. He has conducted and also provided oversight for numerous audits and accounting process reviews. While in the position of Assistant County Auditor-Controller he acquired in-depth knowledge of government financial administration.

Mr. Endres is actively involved in the following organizations: League of California Cities; California State Association of Auditors and Tax Professionals; County Audit Chiefs Committee; County Supervisors Association of California; and the Municipal Finance Officers Associations in California, Oregon, Washington, and Colorado.

Relevant **Experience**

- Cost allocation plans; user fee/cost of service studies
- Property tax administration fee studies
- Incarceration or booking rate calculations
- Probation rate studies
- Activity-based costing
- State Criminal Alien Assistance Program (SCAAP)
- GASB *34* implementation
- Transient occupancy tax reviews
- Operational reviews and financial reporting



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CLIENTS BY PROJECT CLASSIFICATION

COST ALLOCATION PLANS

[24 COUNTIES]

USER FEE/COST OF SERVICE STUDIES

CALIFORNIA JUKISDICTIONS FOR **PROPS** IV, XIII AND 218

PROPERTY TAX ADMINISTRATION FEE STUDIES

[CA COUNTIES]

INCARCERATION/BOOKING RATE CALCULATIONS

[CA AND WA JURISDICTIONS]

PROBATION RATE STUDIES

[CA COUNTIES]

Orange County, CA
City of San Francisco, CA
San Francisco County, CA

ACTIVITY **BASED** COSTING

SHOAH Foundation (Burbank, CA)

FEDERAL COST CLAIMING UNDER SCAAP

[WA, OR, CA SHERIFF'S OFFICES]

FINANCLAI. REPORTING

State of California Controller's Office

[CA JURISDICTIONS]

GASB *34* IMPLEMENTATION

Kings County, CA
City of Lompoc, CA
Madera County, CA
City of Paso Robles, CA
City of Santa Maria, CA
Yolo County, CA

TRANSIENT OCCUPANCY 'LAX REVIEWS

Lake County, CA

[CA JURISDICTIONS]

OPERATIONAL REVIEWS

Humboldt County, CA
City of Richmond, CA
Plumas County, CA

TRANSPORTATION

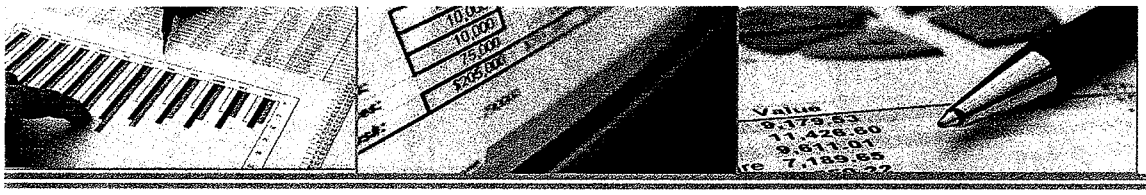
Los Angeles MTA, CA
samTrans, CA
Port of San Francisco, CA
Solano TA, CA
SFDPW, CA

COUNTIES

Alameda County, CA
San Luis Obispo County, CA
Alpine County, CA
San Mateo County, CA
Amador County, CA
Santa Barbara County, CA
Butte County, CA
Santa Clara County, CA
Calaveras County, CA
Santa Cruz County, CA
Colusa County, CA
San Francisco County, CA
Shasta County, CA
Contra Costa County, CA
Sierra County, CA
Del Norte County, CA
Siskiyou County, CA
El Dorado County, CA
Sonoma County, CA
Fresno County, CA
Stanislaus County, CA
Glen County, CA
Tehama County, CA
Inyo County, CA
Tulare County, CA
Tuolumne County, CA
Lassen County, CA
Ventura County, CA
Los Angeles County, CA
Yuba County, CA
Solano County, CA
Madera County, CA
Marin County, CA
San Diego County, CA
Mariposa County, CA
Mendocino County, CA
Merced County, CA
Modoc County, CA
Mono County, CA
Napa County, CA
Nevada County, CA
Placer County, CA
Riverside County, CA
Sacramento County, CA
San Benito County, CA
San Joaquin County, CA

CITIES

City of Alameda, CA
City of Menlo Park, CA
City of Anaheim, CA
City of Millbrae, CA
City of Beverly Hills, CA
City of Mission Viejo, CA
City of Blythe, CA
City of Modesto, CA
City of Brisbane, CA
City of Moreno Valley, CA
City of Burbank, CA
City of Mountain View, CA
City of Camarillo, CA
City of National City, CA
City of Campbell, CA
City of Oakland, CA
City of Carlsbad, CA
City of Oceanside, CA
City of Covina, CA
City of Ontario, CA
City of Culver City, CA
City of Palm Springs, CA
City of San Francisco, CA
City of Cupertino, CA
City of Palmdale, CA
City of Dana Point, CA
City of Pasadena, CA
City of Emeryville, CA
City of Petaluma, CA
City of Escondido, CA
City of Port Hueneme, CA
City of Fairfield, CA
City of Porterville, CA
City of Fresno, CA
City of Rancho Cucamonga, CA
City of Half Moon Bay, CA
City of Redding, CA
City of Hayward, CA
City of Redlands, CA
City of Hercules, CA
City of Redondo Beach, CA
City of Hermosa Beach, CA



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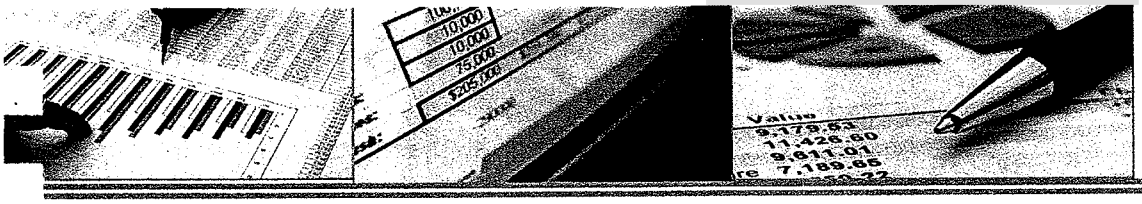
CITIES – CONTINUED
City of Redwood City, CA
City of Indian Wells, CA
City of Rialto, CA
City of Irvine, CA
City of Ridgecrest, CA
City of Jackson, CA
City of Riverside, CA
City of La Quinta, CA
City of Sacramento, CA
City of Lakeport, CA
City of San Carlos, CA
City of Lancaster, CA
City of San Clernente, CA
City of Livermore, CA
City of San Fernando, CA
City of Long Beach, CA
City of San Jacinto, CA
City of Martinez, CA
City of San Jose, CA
City of San Leandro, CA
City of San Mateo, CA
City of Santa Barbara, CA
City of Santa Clara, CA
City of Santa Monica, CA
City of Santa Paula, CA
City of Santa Rosa, CA
City of Solvang, CA
City of South Gate, CA
City of South San Francisco, CA
City of Stockton, CA
City of Suisun City, CA
City of Sunnyvale, CA
City of Thousand Oaks, CA
City of Union City, CA
City of Vacaville, CA
City of Ventura, CA
City of Visalia, CA
City of Vista, CA
City of Watsonville, CA
City of Whittier, CA
City of Windsor, CA
City of Winters, CA
City of Woodland, CA

TOWNS
Dewey-Hurnboldt, AZ
Los Gatos, CA



FCS GROUP
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NICHOLAS ALMEIDA – Project Manager

EDUCATION

M.A., Sociology, Stanford University

B.A., Public Policy, Stanford University

SPEAKING ENGAGEMENTS

Utility Organizational Structure Alternatives, Utility Management Conference AWWA/WEF, 2010

PUBLISHED REPORTS

"State of California: Internal Control and State and Federal Compliance Audit Report" for fiscal years 2001-02, 2003-04, and 2005-06. California Bureau of State Audits. (contributor)

"Pharmaceuticals: State Departments That Purchase Prescription Drugs Can Further Refine Their Cost Savings Strategies." California Bureau of State Audits. 2005. (contributor)

"Metropolitan Water District of Southern California: Its Administrative Controls Need to be Improved to Ensure an Appropriate Level of Checks and Balances over Public Resources." California Bureau of State Audits. 2004. (contributor)

"California Education Institutions: A Lack of Guidance Results in Their Inaccurate or Inconsistent Reporting of Campus Crime Statistics." California Bureau of State Audits. 2003. (contributor)

"Department of Social Services: Continuing Weaknesses in the Department's Community Care Licensing Programs May Put the Health and Safety of Vulnerable Clients at Risk." 2003. (contributor)

ACTIVITIES

Board Member, Stanford Alumni-in-Government Club of Sacramento

Member, San Francisco Planning and Urban Research Association

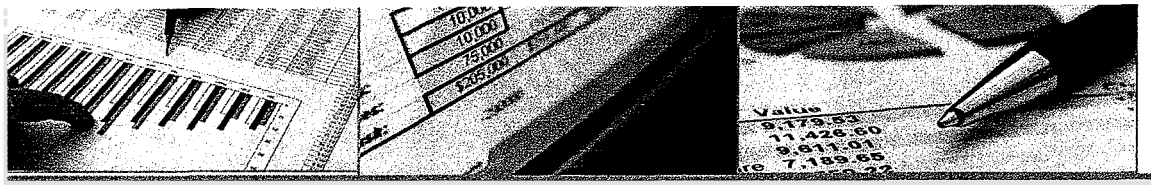
PROFESSIONAL EXPERIENCE

Nicholas Almeida is a project manager at FCS GROUP. In this position, he provides services in the areas of financial and management consulting. Mr. Almeida is responsible for conducting financial forecasts, cost of service and cost allocation analyses, fiscal policy reviews, economic feasibility analyses, and organizational analyses. His current clients range from community services districts to large cities, and he has also provided services to state, federal, and nonprofit entities.

Prior to joining FCS GROUP, Mr. Almeida consulted in the areas of policy, financial, and program evaluation as a senior associate for a research and consulting firm in Los Angeles. Mr. Almeida has also been a senior auditor evaluator for the California Bureau of State Audits, where he assessed the performance, compliance, and cost effectiveness of public sector entities and their activities. In this position, he developed tests to evaluate internal controls, program performance, the accuracy of financial statements, and an entity's compliance with applicable laws, regulations, program requirements, and contract agreements.

EXPERTISE

- Cost of Service
- Utility Rate Studies
- Fiscal Policy Reviews
- Economic Feasibility Analyses
- Performance and Compliance Audits
- Benchmarking and Comparative Studies
- Cost Benefit Analysis
- Strategic Planning
- Program Evaluation
- Planning and Organizational Analysis
- Performance Measurement



CLIENTS BY PROJECT CLASSIFICATION

OMB CIRCULAR A-133 AUDITS
California Employment Development Department
California Department of Education
California Community Colleges Chancellor's Office
California Department of Health Services
California Department of Health Services
California's Department of Alcohol and Drug Programs
Department of Community Services and Development

PERFORMANCE EFFECTIVENESS AND EFFICIENCY
California Public Employees Retirement System (CalPERS)
State of California Department of General Services
State of California Department of Health Services
Quebec Ministry of Health
British Columbia Ministry of Health
Ontario Ministry of Health
Manitoba Ministry of Health
Saskatchewan Ministry of Health
U.S. Department of Veteran Affairs
U.S. Department of Defense
U.S. Coast Guard
California Department of Social Services
University of Southern California
University of California, Santa Barbara
University of California, Davis
California State University, San Diego
California State University, Sacramento
San Francisco Community College
L.A. Care Health Plan
Los Angeles Unified School District/ Urban Education Partnership
Junior Achievement Worldwide

PLANNING AND ORGANIZATIONAL ANALYSIS
City of Pasadena Public Health Department
Metropolitan Water District of Southern California
First 5 LA Board of Commissioners
Los Angeles Child Guidance Clinic
Eisner Pediatric & Family Medical Center

STRATEGIC PLANNING AND STAKEHOLDER ASSESSMENTS
Fair Housing Foundation
Metropolitan Hospital Collaborative
St. Francis Medical Center

COMPARATIVE STUDIES
Los Angeles Unified School District

RATE STUDIES
City of Carlsbad, CA
City of Modesto, CA
City of Sacramento, CA
San Francisco Public Utilities Commission, CA
Los Osos Community Service District, CA
sacramento Regional County Sanitation District, CA
Santa Ana Water Project Authority, CA
Washoe County, NV
City of Manhattan Beach, CA
City of Westminster, CO
Western Municipal Water District, CA
Cascade Water Alliance, WA

CONNECTION CHARGES
City of San Jose, CA
Orange County Sanitation District, CA

ACQUISITIONS/NEGOTIATION /MERGER
City of Santa Paula, CA
City of Scottsdale, AZ

WHOLESALE RATES
County Water District of Billings Heights, MT

GASB 34
City of Oceanside, CA

FEASIBILITY STUDY
City of Garden Grove, CA

ORGANIZATIONAL ANALYSIS
Sacramento County Department of Water Resources, CA

UTILITY FORMATION
City of Santa Paula, CA

FINANCIAL CHAPTERS
Cascade Water Alliance, WA

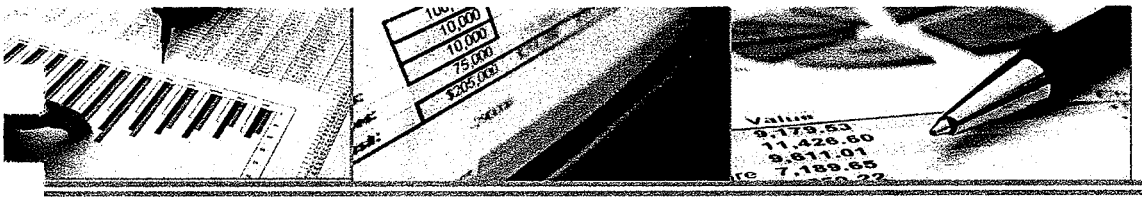


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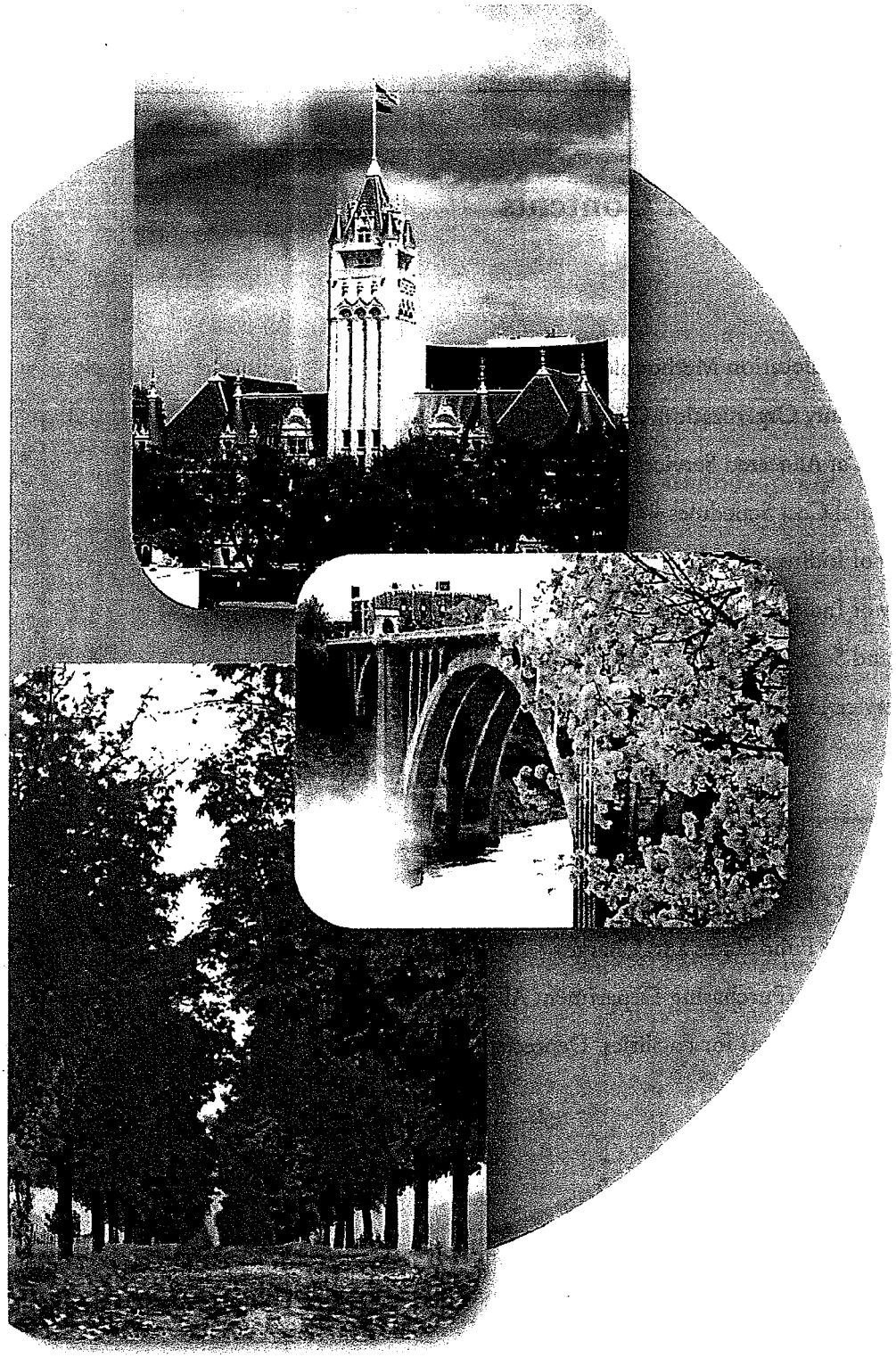
EXHIBIT B. SAMPLE REPORTS



Spokane County,
Washington

Final Report for

OMB A-87 INDIRECT COST ALLOCATION PLAN

2008 Actual Expenditures
with Adjustments for the
2010 Budget Year

November 2009

SPOKANE COUNTY

CONSULTING SERVICES PROVIDED BY:

FCS GROUP
Solutions-Oriented Consulting

Redmond Town Center • 7525 166th Avenue NE
Suite D-215, Redmond, WA 98052 • T: 425 867 1802
F: 425-867-1793 • www.fcsgroup.com

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Section VII:	Summary **of** Indirect Cost Allocations by County Department
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Section IX:	Direct Service Department Indirect **Cost** Races

Appendices

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SECTION I

Section I
Certification

I. 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 dated November 30,2009 to establish cost allocations or billings for January 1, 2010 through December 31, 2010 are allowable in accordance with the requirements of 2 CFR Part 225, Cost Principles for State, Local, and Indian Tribal Governments (OMB Circular A-87), 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 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.

Spokane County, Washington

_____
Signature

_____
Name of Official

_____
Title

_____
Date

SECTION II

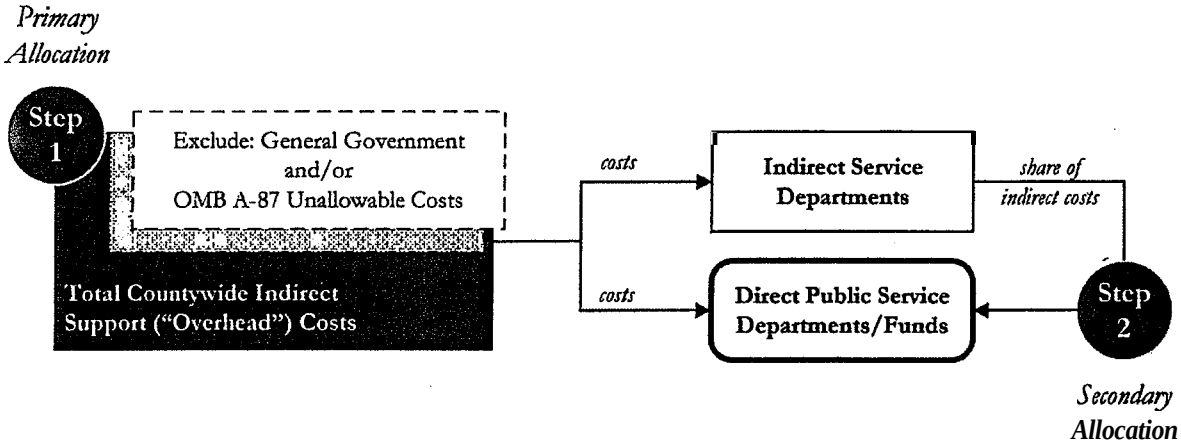
Section II
Indirect Cost Allocation Methodology & Summary

II. Indirect Cost Allocation Methodology & Summary

Overview

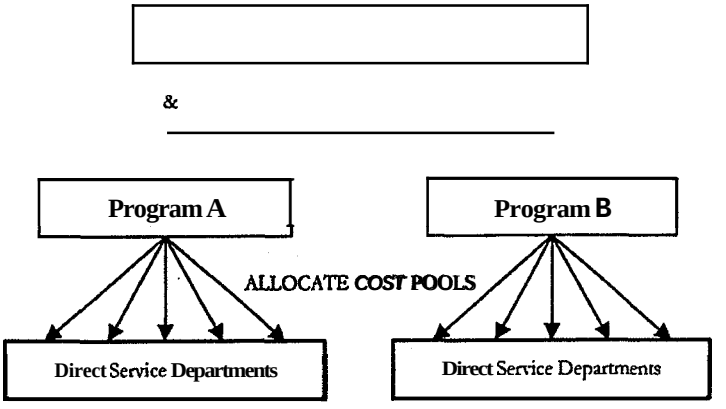
The methodology used for the indirect cost allocation plan involves a two-step approach. This approach is shown in Exhibit 1. The first step is the primary allocation of Countywide indirect costs to **all** departments, including those departments that provide indirect or support services. This step assures that the full cost of the indirect services is being allocated. The second step is a secondary allocation that takes the indirect service departments' share of those primary allocated costs and reallocates those costs to the direct service departments.

Exhibit 1
Example **of Two** Step Methodology



The first step in the cost allocation process is to identify the departments that provide indirect or support services to the direct service departments. In this step, the expenditures for an indirect service (overhead) department are grouped into various cost pools that are referred to as "program areas". The expenditures in these cost pools are reviewed, and general government and/or OMB A-87 unallowable costs are excluded. These resulting cost pools are ultimately allocated as overhead to the County's direct service departments. As an example, the Purchasing Department has three program areas: Direct Purchasing, General Purchasing Services, and Mail Center. The actual expenditures for the Purchasing Department were organized into these three program areas and any general government and OMB **A-87** unallowable costs were excluded, creating indirect cost pools chat were then allocated to other departments. More detail of how the Purchasing Department was organized into program areas can be found in Appendix C.

The second key step is to identify how each cost pool or program area should be allocated to the departments using the services. For example, General Purchasing Services' costs were allocated to each department using **an** average of the number of purchase orders and the value of purchases. Working with representatives from the County, the allocation **basis** for each program area was established. The cost pool process is portrayed in Exhibit 2.



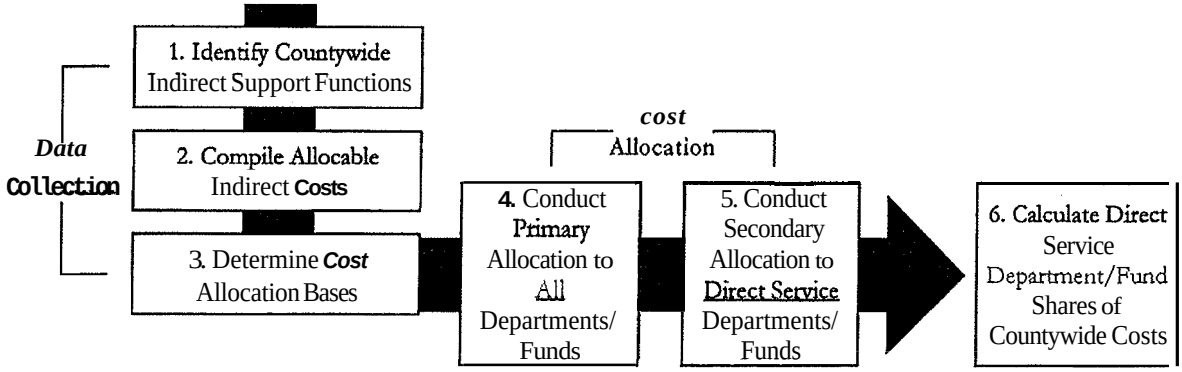
Once the program areas and allocation bases are defined, the costs are then allocated to the departments using the primary allocation and then the secondary allocation processes. The first step is the primary allocation where all departments, including the indirect service departments, receive a share of the indirect costs. For **example,** Human Resources' cost is allocated based on each department's full-time employees (FTEs). Thus, if a direct service department has 10% of the total FTEs at the County, it would receive 10% of Human Resources' costs in the primary allocation. The secondary allocation process reallocates the indirect service departments' share of the primary allocations. Using the same allocation factors, a direct service department's share of a secondary allocation is based on its share of the allocation factor compared to only the other direct service departments. For example, where a department might have 10% of the total FTEs in the County, it might have 15% of the total FTEs for direct service departments. The 15% figure would then be used in the secondary allocation to distribute Human Resources' share of the primary allocation.

Based on these principles, the Indirect Cost Allocation Plan identifies the annual cost of Countywide overhead for each of the County's direct service departments and funds. This plan **can also** be used in the future to identify annual allocations and interfund transfers necessary to reimburse the County's General Fund.

Technical Steps

The analysis of the County's indirect costs followed a series of technical steps that ensured the Indirect Cost Allocation Plan identified the total costs **and** resources used to support direct services. Exhibit **3** shows an illustration of the technical steps involved in the Indirect Cost Allocation **Plan.**

Exhibit 3
Indirect Cost Allocation Steps



Step 1: Identify Countywide Indirect Support Functions The first step in developing the Indirect Cost Allocation Plan was to determine which departments provided support services for the County and what type and level of support they provided. County staff identified the following department and functions that provide the Countywide support services. The identified indirect services included the following departments, program areas, and costs:

- Building Depreciation
- Equipment Depreciation
- Insurance (Gen'l Fund)
- Admin Srvcs - General
- Adrnin Srvcs - Excess Comp
- Admin Srvcs - Direct Support
- Admin Srvcs - Record Storage
- Admin Srvcs - Monroe Court Lease
- Admin Srvcs - Employee Programs
- Admin Srvcs - Valley Center Lease
- Admin Svcs - Postal Courier
- Labor Relations
- Assessor
- Aud Fin Srvcs - Elected Auditor
- Aud Fin Srvcs - Fund Accting
- Aud Fin Srvcs - Gen Fund Accting
- Aud Fin Srvcs - Gen Accting
- Aud Fin Srvcs - Fixed Assets
- Aud Fin Srvcs - Accts Payable
- Aud Fin Srvcs - Payroll
- Aud Fin Srvcs - Peoplesoft
- Commissioner
- Prosecutor - Civil
- Treasurer - Elected Treasurer
- Treasurer - Cashiering
- Treasurer - Finance
- Treasurer - Tax Collection
- Information Systems
- Human Resources
- Civil Service
- Facilities Maintenance
- Purchasing - Direct Purch
- Purchasing - Mail Center
- Purchasing - General Purch Services
- State Examiner
- Campus Security
- Steam Plant
- Direct Billing
- Treasurer's Utilities Lockbox

These indirect services are provided to the following County direct service departments and funds, as well as other local jurisdictions that receive services from the County:

- Coop Extension
- Bd Of Equalization
- Aud Auto
- Aud Other
- Boundary Rev
- Dept of Emergency M g
- Hearing Examiner
- Medical Examiner
- Clerk
- District Court
- Mamn Hall
- Juvenile
- District Court Probation
- Pre-Trial Services
- Parks & Rec
- Ballpark
- Motor Sporrs
- Prosecuror Criminal
- Prosecutor Support Enforcement
- SCOPE
- Sheriff
- Jail
- Geiger Confinement
- Communications
- Public Defender
- Counsel for Defense
- Superior Court
- SCRAPS
- Health Districr
- Debt Service
- FD 102 Treas O&M
- FD 103 Auditor O&M
- FD 105 RID Admin
- FD 106 Treasurer's REET Elec
- FD 107 Investment Pool
- FD 109 Courthouse
- FD 110 County Roads
- FD 112 Growth Man Act
- FD 113 Veteran Services
- FD 115 Dispute Resolution
- FD 116 Commute Trip Reduction
- FD 117 Conservation Futures
- FD 118 County Tax Ref
- FD 122 Recreation
- FD 123 Spokane CO Housing
- FD 126 Hotel/Motel Tax
- FD 127 Car Rental Tax
- FD 128 Liberty Lake Transportation
- FD 129 Conservation Prop Care
- FD 130 WMOBE
- FD 131 Comm Development
- FD 132 911
- FD 133 Victim Witness
- FD 134 Clerk LFO
- FD 135/136 REET 1&2
- FD 138 M e n d Health Risk Reserve
- FD 139 RID Guaranty Trust
- FD 140 Spokane CO RSN Prop
- FD 141 Dom Viol Advocacy
- FD 142 Tourism Promotion Area
- FD 143 Historical Doc Preservation
- FD 144 Trial Court Improvement
- FD 145 Substance Abuse
- FD 146 Dev Disabilities
- FD 147 Homelessness Prevention
- FD 148 Mental Health
- FD 150 Probation
- FD 160 Emergency Communication Tax
- FD 161 Indigent Defense Improvement
- FD 162 Indigent Dep and Termination Defense
- FD 216 TIF Dist #1
- FD 217 TIF Dist #2
- FD 218 TIF Dist #3
- FD 302 Courthouse Improvements
- FD 303 Parks Cap Proj & Improv
- FD 318 TIF District No 3-Medical Lake
- FD 401/E01 Sewer Operations/ WWT
- FD 403 Sewer Construction
- FD 404 Landfill Closure

- FD 405 Golf
- FD 406 Building and Planning
- FD 407 Fair
- FD 409 Stormwater
- FD 415 Geiger Corrections Center
- FD 434 SCRWRF
- FD 436 Aquifer Protection Agency
- FD 438 General Facilities Charge
- FD 501 Equip Rent/Revolving
- FD 503 Information Systems Fund
- FD 505 Industrial Ins
- FD 506 Dental Ins
- FD 507 Liability Insurance
- FD 508 Medical Insurance
- FD 509 Unemployment Ins
- FD 512 Public Works Admin
- FD 631 Payroll Clearing
- FD 654 2003 A Bond Defeasance
- FD 655 Weed Control
- FD 658 Health District Fund
- FD 659 Air Pollution
- FD 660 Law Library
- FD 664 Liberty Lake Transport Mitigation
- FD 665 Liberty Lake Transport Fund
- FD 672 PFD Operation Fund
- FD 673 ALTCEW
- FD 677 Newman Lake
- FD 680-681 ESD
- PD 683-687 ESD
- FD 692-3 CCX Parking/Superior & District Court Suspense Fund
- FD 694 WA Govts
- Public Facilities Distr
- Airports
- Sewer Bonds
- Fire Districts
- Cemetery Districts
- Water Districts
- Irrigation Districts
- School Districts
- Library District
- State Funds
- Joint Park & Rec
- RID
- Sewer Disrricts
- Transit
- ULID
- Other
- Cities & Towns
- City of Spokane
- City of Spokane Valley
- TOWN, AIRWAY HEIGHTS - GENERAL
- CITY, CHENEY - GENERAL
- CITY, DEER PARK - GENERAL
- TOWN, FAIRFIELD - GENERAL
- TOWN, LATAH - GENERAL
- CITY, MEDICAL LAKE - GENERAL
- TOWN, MILLWOOD - GENERAL
- TOWN, ROCKFORD - GENERAL
- TOWN, SPANGLE - GENERAL
- TOWN, WAVERLY - GENERAL
- City, Liberty Lake - General
- C12-C51

The associated overhead costs for these services represent a portion of the full cost of providing direct services to the public. Consequently, by allocating the Countywide overhead costs, a pro rata share of those costs can be included in any fee calculations, and/or be included in overhead rate calculations.

Step 2: Compile Allocable Indirect Costs Using the County's 2008 actual expenditures, the costs associated with the indirect services, such as Human Resources, Information Systems, Facilities Maintenance, etc., were identifled. Costs that could not be directly assigned to a single program area were allocated into program areas by County staff using the percentage of total labor costs.

The total A-87 allocable costs identified for each indirect service department or program area are summarized in Exhibit 4. All costs associated with the Assessor, Commissioners, Elected Auditor and Elected Treasurer were excluded as well as some costs associated with Admin Services – General and Prosecutor – Civil, because they represent general government and/or unallowable costs according to OMB A-87. Direct Billing is an allocation amount that is being used to account for payments made by direct service departments to indirect service departments for services received in 2008. More detail on these costs can be found in Section V. Departmental Cost Schedules.

Exhibit 4
Indirect Departments and Allocable Costs

Indirect Service Department	Total Countywide A-87 Allocable Costs
Building Depreciation	$ 369,094
Equipment Depreciation	$ 1,086,121
Insurance (Gen'l Fund)	$ 2,242,166
Admin Svcs - General	$ 633,861
Admin Srvcs - Excess Comp	$ 85,400
Admin Srvcs - Direct Support	$ 92,295
Admin Svcs - Record Storage	$ 70,236
Admin Srvcs - Monroe Court Lease	$ 62,904
Admin Srvcs - Employee Programs	$ 1,436
Admin Srvcs - Valley Center Lease	$ 148,453
Admin Svcs - Postal Coutier	$ 8,451
Labor Relations	$ 188,072
Assessor	$
Aud Fin Srvcs - Elected Auditor	$
Aud Fin Srvcs - Fund Accting	$ 289,768
Aud Fin Srvcs - Gen Fund Accting	$ 54,770
Aud Fin Svcs - Gen Accting	$ 765,548
Aud Fin Srvcs - Fixed Assets	$ 44,540
Aud Fin Srvcs - Accts Payable	$ 172,671
Aud Fin Srvcs - Payroll	$ 223,066
Aud Fin Srvcs - Peoplesoft	$ 243
Commissioner	$
Prosecutor - Civil	$ 997,528
Treasurer - Elected Treasurer	$
Treasurer - Cashiering	$ 508,444
Treasurer - Finance	$ 483,597
Treasurer-Tax Collection	$ 664,632
Information Systems	$ 3,724,924
Human Resources	$ 699,078
Civil Service	$ 150,491
Facilities Maintenance	$ 3,861,087
Purchasing - Direct Purch	$ 220,486
Purchasing - Mail Center	$ 61,460
Purchasing - General Purch Services	$ 374,132
State Examiner	$ 297,665
Campus Security	$ 800,497
Steam Plant	$ 871,157
Direct Billing	$ (736,148)
Treasurer's Utilities Lockbox	$ 55.407
Total	**$19,573,529**

Step 3: Determine Cost Allocation Factors To allocate overhead costs in the primary and secondary allocation processes, specific allocation factors or workload measures were identified that were representative of rhe level of support services received by a department or fund. For example, the number of represented employees per department correlates to the relative share of costs associated with the Labor Relations function. To assure consistency in future updates and to provide for relative easy data gathering, workload measures should use data that are already collected on a regular basis or are easily generated when needed.

Exhibit 5 shows the indirect service departments and the allocation factor used to distribute the costs to the various direct services. A further explanation of these indirect service departments and allocation factors can be found in **Section** IV. Description of Allocated Services and Allocation Methodologies.

Exhibit 5
Allocation Factors for Indirect Service Departments

Indirect Service Department	Allocation Factor
Building Depreciation	Building Depreciation
Equipment Depreciation	Equipment Depreciation
Insurance (Gen'l Fund)	Liability Insurance
Adrnin Srvcs - General	Adj Exp - All Funds w Total Fin Trans
Admin Srvcs - Excess Comp	Admin Svs Excess Comp
Admin Srvcs - Direct Support	Admin Svs Direct Support
Admin Srvcs - Record Storage	Adrnin Svs Record Storage
Admin Srvcs - Monroe Court Lease	Admin Svs Monroe Court Lease
Admin Srvcs - Employee Programs	FTE
Adrnin Srvcs - Valley Center Lease	Admin Svs Valley Center Lease
Admin Svcs - Postal Courier	FTE
Labor Relations	FTE of Represented Employees
Assessor	Total Taxes Assessed Combined
Aud Fin Srvcs - Elected Auditor	Auditor - Elected Official
Aud Fin Srvcs - Fund Accting	Fund Accting
Aud Fin Srvcs - Gen Fund Accting	Adj Exp Gen Fnd w Gen Fnd Fin Tran
Aud Fin Srvcs - Gen Accting	Adj Exp - All Funds w Total Fin Trans
Aud Fin Srvcs - Fixed Assets	Fixed Assets Transactions
Aud Fin Srvcs - Accts Payable	Accts Payable Vouchers
Aud Fin Srvcs - Payroll	FTE PW ind Health + Law Library
Aud Fin Srvcs - Peoplesoft	Adj Exp - All Funds w Total Fin Trans
Commissioner	Commissioner Combined
Prosecutor - Civil	PA Civil Hours of Support
Treasurer - Elected Treasurer	Treasurer - Elected Official
Treasurer - Cashiering	TR Cashiering Cash Receipt Count
Treasurer - Finance	Treasurer's Finance Document Ct
Treasurer - Tax Collection	Total Taxes Collected for Treasurer
Information Systems	ISD Gen Fund Support Combined
Human Resources	FTE
Civil Service	FTE for Civil
Facilities Maintenance	Facilities
Purchasing - Direct Purch	Purch Direct Support
Purchasing - Mail Center	FTE
Purchasing - General Purch Services	Avg % PO/Dollars
State Examiner	Adj Exp - All Funds w Total Fin Trans
Campus Security	Security Hours Support
Steam Plant	Steam Plant
Direct Billing	Direct Billing
Treasurer's Utilities Lockbox	Treasurer's Utilities Lockbox

Step 4: Conduct Primary Allocation to All Departments/Funds The primary allocation distributes the total allocable overhead costs to all the departments and funds based on the allocation factors described in Step 3. As a result, even the overhead departments such as Purchasing, Administrative Services, Treasurer, etc. receive a share of their own costs as well as a share of the other overhead costs. Overhead departments and support activities are often major users of each other's services, and by allocating to them a share of the overhead costs, the full cost of the services can be established.

Step 5: Conduct Secondary Allocation to Direct Service Departments To redistribute the support costs assigned to the overhead departments, a secondary allocation is necessary. The secondary allocation assures that the full costs of support activities are assigned to the direct service departments and funds.

Step 6: Calculate Direct Service Department/Fund Shares of Countywide Costs The totals from the primary and secondary allocations for the direct service departments/funds were added together to establish each department's or fund's full share of overhead costs. Exhibit 6 shows a summary of the direct service department shares of the Countywide A-87 allocable costs, as well as the shares of other local jurisdictions that also receive services from the County. More details of this calculation can be found in Section VIII. Primary and Secondary Allocation Schedules.

Exhibit 6
Direct Service Department share of Countywide Costs

	Direct Service Department/Fund	Share of Countywide A-87 Allocable Costs	Percentage of Allocable Costs
005	Coop Extension	$ 164,006	0.8%
011	Bd Of Equalization	$ 55,979	0.3%
020	Aud Auto	$ 79,610	0.4%
020	Aud Other	$ 437,194	2.2%
025	Boundary Rev	$ 39,099	0.2%
040	Dept of Emergency Mgt	$ 206,316	1.1%
061	Hearing Examiner	$ 10,066	0.1%
070	Medical Examiner	$ 92,299	0.5%
090	Clerk	$ 421,752	2.2%
190	District Cow	$ 1,012,471	5.2%
199	Martin Hall	$ 1,060	0.0%
200	Juvenile	$ 1,116,199	5.7%
202	District Court Probation	$ 202	0.0%
203	Pre-Trial Services	$ 50,407	0.3%
220	Parks & Rec	$ 411,484	2.1%
222	Ballpark	$ 31.466	0.2%
225	Motor Sports	$ 18,251	0.1%

Direct Service Department/Fund		Share of Countywide A-87 Allocable Costs	Percentage of Allocable costs
250	Prosecutor Criminal	$ 594,934	3.0%
250	Prosecutor Support Enforcement	$ 130,542	0.7%
288	SCOPE	$ 4,791	0.0%
290	Sheriff	$ 3,139,635	16.0%
291	Jail	$ 2,737,656	14.0%
292	Geiger Confinement	$ 37,755	0.2%
295	Communications	$ 174,108	0.9%
305	Public Defender	$ 411,059	2.1%
306	Counsel for Defense	$ 59,510	0.3%
310	Superior Court	$ 1,461,381	7.5%
330	SCRAPS	$ 278,956	1.4%
336	Health District	$ 12,480	0.1%
341	Debt Service	$ 2,224	0.0%
Subtotal General Fund		$ 13,192,894	67.4%

Direct Service Department/Fund		Share of Countywide A-87 Allocable Costs	Percentage of Allocable Costs
FD 102	Treas O&M	$ 9,073	0.0%
FD 103	Audiror O&M	$ 16,656	0.1%
FD 105	RID Admin	$ 3,994	0.0%
FD 106	Treasurer's REET Elec	$ 1,058	0.0%
FD 107	Investment Pool	$ 6,515	0.0%
FD 109	Courthouse	$ 277	0.0%
FD 110	County Roads	$ 853,925	4.4%
FD 112	Growth Man Act	$ 727	0.0%
FD 113	Veteran Services	$ 25,023	0.1%
FD 115	Dispute Resolution	$ 2,936	0.0%
FD 116	Commute Trip Reduction	$ 9,876	0.1%
FD 117	Conservation Futures	$ 19,262	0.1%
FD 118	County Tax Ref	$ 3,260	0.0%
FD 122	Recrearion	$ 21,605	0.1%
FD 123	Spokane CO Housing	$ 14,793	0.1%
FD 126	Hotel/Motel Tax	$ 2,375	0.0%
FD 127	Car Rental Tax	$ 2,017	0.0%
FD 128	Liberty Lake Transportation	$ 256	0.0%
FD 129	Conservation Prop Care	$ 877	0.0%
FD 130	WMOBE	$	0.0%
FD 131	Comm Development	$ 32,925	0.2%
FD 132	911	$ 97,008	0.5%

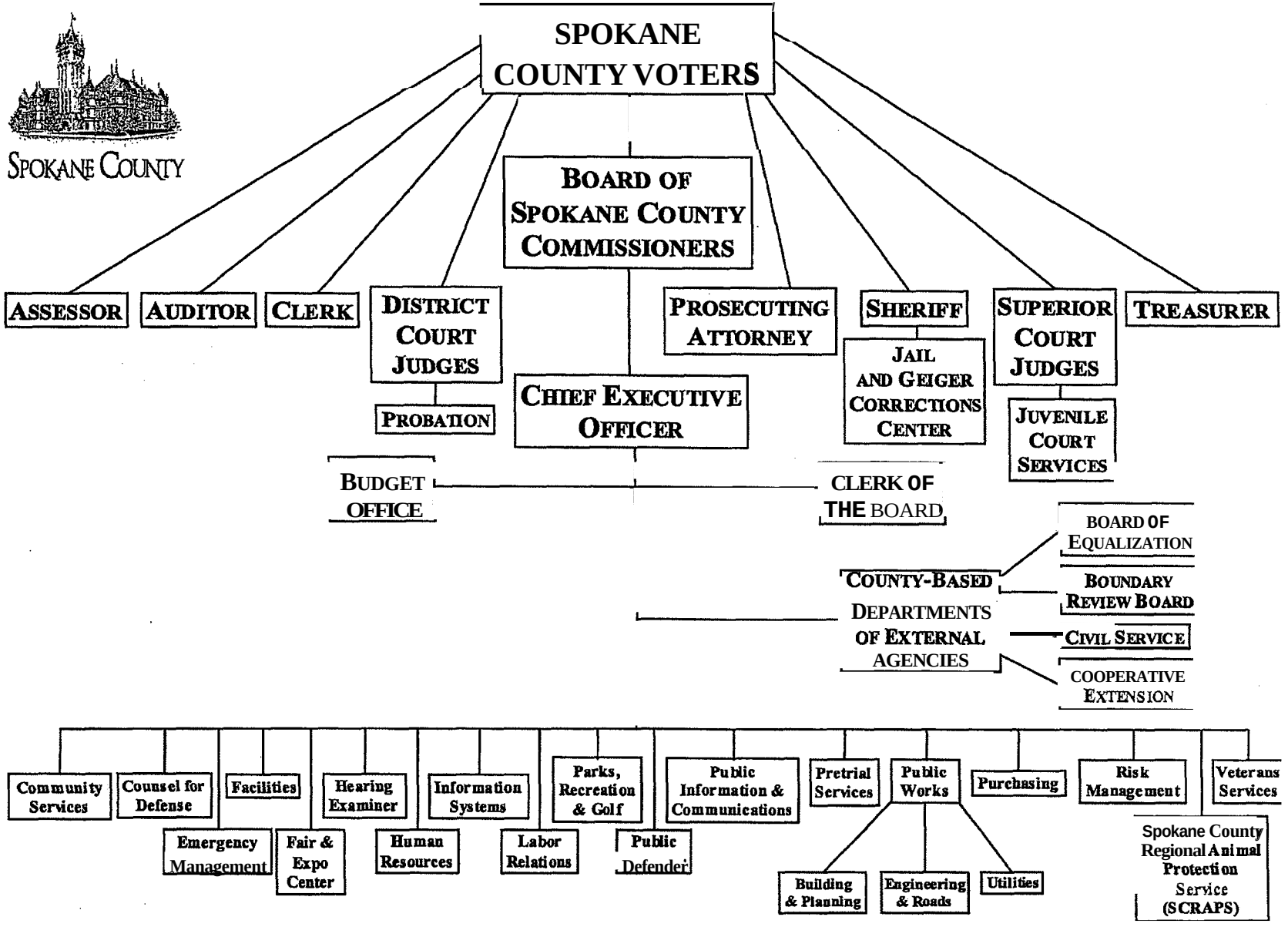
Direct Service Department/Fund		Share of Countywide A-87 Allocable Costs	Percentage of Allocable Costs
FD 133	Victim Witness	$ 12,716	0.1%
FD 134	Clerk LFO	$ 5,190	0.0%
FD 135/136	REET 1&2	$ 755	0.0%
FD 138	Mental Health Risk Reserve	$	0.0%
FD 139	RID Guaranty Trust	$ 359	0.0%
FD 140	Spokane CO RSN Prop	$ 8,673	0.0%
FD 141	Dom Viol Advocacy	$ 2,343	0.0%
FD 142	Tourism Promotion Area	$ 7,118	0.0%
FD 143	Historical Doc Preservation	$ 9,893	0.1%
FD 144	Trial Court Improvement	$ 1,683	0.0%
FD 145	Subsrance Abuse	$ 57,083	0.3%
FD 146	Dev Disabilities	$ 45,823	0.2%
FD 147	Homelessness Prevention	$ 23,473	0.1%
FD 148	Mental Health	$ 231.773	1.2%
FD 150	Probation	$ 76,934	0.4%
FD 160	Emergency Communication Tax	$ 3,541	0.0%
FD 161	Indigent Defense Improvement	$ 27	0.0%
FD 162	Indigent Dep and Termination Defense	$ 10	0.0%
FD 216	TIF Dist #1	$ 2,463	0.0%
FD 217	TIF Dist #2	$ 1,652	0.0%
FD 218	TIF Disr #3	$ 1,531	0.0%
FD 302	Courthouse Improvements	$ 8,588	0.0%
FD 303	Parks Cap Proj & Improv	$ 5,655	0.0%
FD 318	TIF District No 3-Medical Lake	$ 524	0.0%
FD 401/E01	Sewer Operations/ WWT	$ 335,998	1.7%
FD 403	Sewer Construction	$ 110,853	0.6%
FD 404	Landfill Closure	$ 18,330	0.1%
FD 405	Golf	$ 86,202	0.4%
FD 406	Building and Planning	$ 175,970	0.9%
FD 407	Fair	$ 88,537	0.5%
FD 409	Stormwater	$ 46,093	0.2%
FD 415	Geiger Corrections Center	$ 235,072	1.2%
FD 434	SCRWRF	$ 20,399	0.1%
FD 436	Aquifer Protection Agency	$ 33,896	0.2%
FD 438	General Facilities Charge	$ 565	0.0%
FD 501	Equip Rent/Revolving	$ 268,627	1.4%
FD 503	Information Systems Fund	$ 145,353	0.7%
FD 505	Industrial Ins	$ 39,842	0.2%
FD 506	Dental Ins	$ 14,194	0.1%
FD 507	Liability Insurance	$ 174,542	0.9%
FD 508	Medical Insurance	$ 49,195	0.3%

Direct Service Department/Fund		Share of Countywide A-87 Allocable costs	Percentage of Allocable Costs
FD 509	Unemployment Ins	$ 1,962	0.0%
FD 512	Public Works Admin	$ 30,572	0.2%
FD 631	Payroll Clearing	$ 137,020	0.7%
FD 654	2003 A Bond Defeasance	$ 633	0.0%
FD 655	Weed Control	$ 4,626	0.0%
FD 658	Health District Fund	$ 314,793	1.6%
FD 659	Air Pollution	$ 10,189	0.1%
FD 660	Law Library	$ 54,261	0.3%
FD 664	Liberty Lake Transport Mitigation	$ 137	0.0%
FD 665	Liberty Lake Transport Fund	$ 2,226	0.0%
FD 672	PFD Operating Fund	$ 7,114	0.0%
FD 673	ALTCEW	$ 16,973	0.1%
FD 677	Newman Lake	$ 8,511	0.0%
FD 680-681	FD 680-681 ESD	$ 7,318	0.0%
FD 683-687	FD 683-687 ESD	$ 12,075	0.1%
FD 692-3	CCX Parking/Superior & District Court Suspense Fund	$ 5,239	0.0%
FD 694	WA Govts	$ 4,603	0.0%
	Public Facilities Distr	$ 15,987	0.1%
	Airports	$ 32,700	0.2%
	Sewer Bonds	$ 8,190	0.0%
	Fire Districts	$ 165,272	0.8%
	Cemetery Districts	$ 10,609	0.1%
	Water Districts	$ 26,172	0.1%
	Irrigation Districts	$ 44,875	0.2%
	School Districts	$ 605,735	3.1%
	Library District	$ 37,708	0.2%
	State Funds	$ 265,941	1.4%
	Joint Park & Rec	$ 926	0.0%
	RID	$ 33,373	0.2%
	Sewer Districts	$ 16,514	0.1%
	Transit	$ 83,689	0.4%
	ULID	$ 902	0.0%
	Other	$ 214,566	1.1%
	Cities & Towns	$	0.0%
C10	City of Spokane	$ 629,713	3.2%
C16	City of Spokane Valley	$ 36,294	0.2%
C01	TOWN, AIRWAY HEIGHTS - GENERAL	$ 3,470	0.0%
c02	CITY, CHENEY - GENERAL	$ 4,309	0.0%
C03	CITY, DEER PARK - GENERAL	$ 2,335	0.0%
C04	TOWN, FAIRFIELD - GENERAL	$ 2,043	0.0%

Direct Service Department/Fund		Share of Countywide A-87 Allocable Costs	Percentage of Allocable Costs
C05	TOWN, LATAH - GENERAL	$ 1,903	0.0%
C06	CITY, MEDICAL LAKE - GENERAL	$ 3,099	0.0%
C07	TOWN, MILLWOOD - GENERAL	$ 2,573	0.0%
C08	TOWN, ROCKFORD - GENERAL	$ 1,609	0.0%
C09	TOWN, SPANGLE - GENERAL	$ 2,028	0.0%
C11	TOWN, WAVERLY - GENERAL	$ 1,878	0.0%
C15	City, Liberty Lake - General	$ 4,738	0.0%
C12-51	C12-C51	$ 21,315	0.1%
Subtotal Other Funds		$ 6,380,635	32.6%
Grand Total		$19,573,529	100.0%

SECTION III

Section III
Spokane County Organization Chart


SPOKANE COUNTY
SPOKANE COUNTY VOTERS
BOARD OF SPOKANE COUNTY COMMISSIONERS
ASSESSOR
AUDITOR
CLERK
DISTRICT COURT JUDGES
PROBATION
CHIEF EXECUTIVE OFFICER
PROSECUTING ATTORNEY
SHERIFF
JAIL AND GEIGER CORRECTIONS CENTER
SUPERIOR COURT JUDGES
JUVENILE COURT SERVICES
TREASURER
BUDGET OFFICE
CLERK OF THE BOARD
COUNTY-BASED DEPARTMENTS OF EXTERNAL AGENCIES
BOARD OF EQUALIZATION
BOUNDARY REVIEW BOARD
CIVIL SERVICE
COOPERATIVE EXTENSION
Community Services
Counsel for Defense
Facilities
Hearing Examiner
Information Systems
Parks, Recreation & Golf
Public Information & Communications
Pretrial Services
Public Works
Purchasing
Risk Management
Veterans Services
Emergency Management
Fair & Expo Center
Human Resources
Labor Relations
Public Defender
Building & Planning
Engineering & Roads
Utilities
Spokane County Regional Animal Protection Service (SCRAPS)

SECTION IV

Section IV
Description of Allocated Services and Allocation Methodologies

IV. Description of Allocated Services and Allocation Methodologies

Building Depreciation

Building depreciation is being used to distribute depreciation costs for buildings purchased with resources from the General Fund. Buildings purchased with resources from other funds are not being included. The cost for each building includes total acquisition, construction, and improvement costs. The cost of land is an unallowable cost for plan purposes, and is not included as part of a building's costs. Building maintenance and custodial costs are part of the Facilities Maintenance indirect cost pool, which is included below.

The annual depreciation rate used is 2% of the building's cost, representing a 50 year life. Depreciation costs are allocated to departments using the total square footage that they occupy in each building. The square footage was provided by the Facilities Maintenance Department. The building costs included the original cost (excluding land) plus improvements, and were obtained from the fixed assets system maintained by the Auditor's Financial Services Department.

Equipment Depreciation

Equipment depreciation is being used to distribute depreciation costs for equipment purchased with resources from the General Fund. Equipment purchased with resources from other funds is not being included. The cost for each piece of equipment includes total acquisition costs plus major improvements that significantly impact the value or extend the anticipated lifespan of the equipment.

The annual depreciation rate used is 6 213% of the equipment's cost, representing a 15 year life. Depreciation costs are allocated to departments using the equipment belonging to them or being used by them. The equipment list and purchase values were obtained from the Auditor's Financial Services Department.

Insurance Services (General Fund)

The County is self-insured for liability insurance and is a member of the Washington Counties Risk Pool. Insurance Services is used to account for the General Fund's premium to the self-insurance fund for liability coverage. Other proprietary funds at the County are billed directly for their liability insurance, and are not included as part of Insurance Services costs.

Insurance Services is allocated to General Fund departments using actuarial statistics determined by PricewaterhouseCoopers LLP.

Administration Services

Administrative Services includes the Budget Office and other Countywide costs not associated with a particular department. It is responsible for **all** aspects of the budget, position maintenance, and **also** provides sales tax auditing. Administrative Services **is** divided into eight program areas: Budget (identified **as** "General" in the plan), Excess Compensation, Direct Support, Record Storage, the Monroe Court Lease, Employee Programs, the Valley Service Center Lease, and Postal Courier.

- Budget's costs for dues and lobbying are not being included as part of the County's OMB **A-**87 plan, but are being included as part of the County's full cost plan. Costs are allocated using a weighted average of 50% total adjusted expenditures and 50% total financial transactions. Expenditures are adjusted to exclude depreciation expense, capital purchase, pass-through, debt service, and cost allocation payments.

- Excess Compensation is for the additional retirement costs associated with excess compensation. It **is** allocated using total actual excess compensation expenditures per department/fund.

- Direct Support is for expenditures that are more appropriately charged to other departments. It is allocated using each department's share of the total direct support costs. Examples include actuarial studies for the Sheriff and Geiger Corrections Center, and payments for Geiger **work** crews.

- Record Storage is for the offsite storage of records that the County **is** required to retain. The cost is allocated using the billed expenditures for record storage services for each department/fund.

- The Monroe Court Lease is for leased office space located near the Monroe Court building. The cost is allocated using square footage occupied by each department.

- Employee Programs represents the costs associated with a medical benefits newsletter. These costs are allocated using total full time equivalent positions (FTEs).

- The Valley Service Center Lease is for the leased office space near the Valley Service Center. The cost is allocated using the square footage occupied by each department.

- The Postal Courier picks up mail in bulk from the Post Office, and delivers it to the County. The cost is allocated using total FTEs.

Labor Relations

The Labor Relations division of the Administrative Services Office represents management when dealing with 20 bargaining units at the County. Its work includes contract negotiation, contract administration, contract analysis/interpretation and discipline and discharge. The division also drafts supplemental contracts and Memorandum of Understandings to settle employment issues, provides legal guidance regarding labor and employment matters, and processes all grievances for departments as well as PERC matters. The costs of Labor Relations are allocated using total represented FTEs.

Assessor

The Assessor's Office costs are not being included as part of the County's OMB A-87 plan, but they are being included as part of the County's full cost plan. The Assessor's Office determines fair market value of all property within Spokane County and is responsible for the administration of state laws relating to the assessment of both real and personal property. Real property is revalued every year. Personal property is listed and valued annually. The Assessor maintains inventory, description, ownership, sales and geographical information for all county property parcels. They prepare an annual statement of assessed valuations, tax rates and taxes levied within the various taxing districts of Spokane County. They also allocate value to taxing districts, calculate levy rates, and certify the tax roll to the Treasurer.

The costs of the Assessor's Office are being allocated using the value of total taxes assessed. The General Fund's share of this allocation is being distributed to General Fund departments using their operating expenditures, after adjusting for contract revenues.

Auditor: Financial Services

The Auditor's Office is comprised of a number of divisions, including the Financial Services Division. Financial Services provides support services throughout the County, and its costs are considered allowable for federal reporting requirements. Financial Services maintains and controls the County's financial system to ensure the integrity and accuracy of the County's financial information, financial reporting, payment of liabilities, and safeguarding of assets. Financial Services also provides financial, accounting, payroll and accounts payable services to the County's various departments and agencies, and acts as the disbursing officer for smaller taxing districts within the County. Financial Services is organized into eight program areas: Elected Auditor, Fund Accounting, General Fund Accounting, General Accounting, Fixed Assets, Accounts Payable, Payroll, and People Soft.

- The Elected Auditor's costs are not being included as part of the County's OMB A-87' plan, but they are being included as part of the County's full cost plan. The Elected Auditor costs

are allocated back to the other seven program areas in Financial Services, using the number of Financial Service FTEs assigned to each function.

- Fund Accounting is for accounting-related activities that directly support each fund, except for the General Fund, which has its own program area below. Accounting-related activities include activities such as the preparation of annual financial statements for funds, find balancing, cash flow analysis, asset recording, etc. These costs are allocated using the value of total staff time spent in support of each fund.

- General Fund Accounting is for accounting-related activities that directly support the General Fund. Accounting-related activities include activities such as the preparation of the annual financial statements, fund balancing, cash flow analysis, asset recording, etc. These costs are allocated using a weighted average of 50% total adjusted General Fund expenditures and 50% total General Fund financial transactions. Expenditures are adjusted to exclude capital purchases, pass-through, and debt service payments.

- General Accounting is for general accounting-related activities that are not specific to a particular fund. Examples include the overall review of the comprehensive annual financial report, notes to the financial statements, the Countywide review and impact assessment of accounting pronouncements, and attending departmental meetings not specific to individual funds. These costs are allocated using a weighted average of 50% total adjusted expenditures and 50% total financial transactions. Expenditures are adjusted to exclude depreciation expense, capital purchases, pass-through, debt service, and cost allocation payments.

- Fixed Assets represents the value of staff time spent in maintaining the County's fixed asset system and balancing fixed asset expenditures. These costs are allocated using the total number of fixed asset transactions per department/fund.

- Costs for Accounts Payable are allocated using total accounts payable vouchers per department/fund.

- Payroll costs are allocated using FTEs, including employees from the Health District and the Law Library.

- People Soft is for the cost of employees tied specifically to the implementation of the financial system. These costs are allocated using a weighted average of 50% total adjusted expenditures and 50% total financial transactions. The expenditures are adjusted to exclude

depreciation expense, capital purchases, pass-through, debt service, and cost allocation payments.

Commissioners

The Spokane County Board of Commissioners' costs are not being included as part of the County's OMB A-87 plan,. but they are being included as part of the County's full cost plan. The Commissioners are responsible for providing legislative and administrative service to Spokane County. They approve the annual appropriations of all county functions. Powers include adopting and enacting the budget, appropriation expenditures, setting policy, establishing fees and comprehensive use plans, and conducting public hearings and meetings. The board also has quasi-judicial duties as the appeals body for some actions relating to the regulation of property division and land development. Their costs are allocated using a weighted average of 50% FTEs and 50% total adjusted expenditures. Expenditures are adjusted to exclude depreciation expense, capital purchases, pass-through, debt service, and cost allocation payments.

Prosecuting Attorney: **Civil**

The County Prosecuting Attorney is divided into several divisions, including the Civil Division. The Civil Division is the legal advisor to the County's elected officials and all County departments and agencies in legal matters relating to official business.

The Civil Division costs include only those costs associated with providing general legal services to County departments. Litigation costs are not included. Costs are allocated using the total time spent by staff in direct support of each department. A small amount of cost for the elected prosecuting attorney that was included with the Civil Division's costs is not being included as part of the County's OMB A-87 plan, but is being included as part of the County's full cost plan.

Treasurer

The County Treasurer's Office is the custodian of all County money and investments and is also a treasurer and investment agent for many other governmental entities and junior taxing districts. Services provided include cash custody, investment, revenue collection, and debt service payments. The Treasurer is organized into five program areas: Elected Treasurer, Cashiering, Finance, Tax Collection, and Utilities Lockbox.

- The Elected Treasurer's costs are not being included as part of the County's OMB A-87 plan, but they are being included as part of the County's full cost plan. The Elected Treasurer's costs are being allocated back to the other Treasury program areas using the number of Treasury FTEs assigned to *each* function.

- Costs for Cashiering are allocated using the number of cash receipts processed per department/fund.

- Finance represents activities related to rhe reconciliation of cash and all investments. Finance's costs are allocated using the Treasurer's financial document count per department/fund.

- Tax Collection costs are allocated using the total taxes collected, with the General Fund's allocation distributed to General Fund departments using their operating expenditures.

- The Utilities Lockbox cost **is** being allocated directly to Sewer Operations and Waste Water Treatment, who are the sole users of this service. The allocation is based on the total value of customer collections for Sewer Operations and Waste Water Treatment for **an** average, typical month

Information Systems (General Fund)

The Information Systems Department (ISD) provides centralized data processing services. Customers include the County, other government agencies, and private entities under contract. Services include: network, communication, database, hardware, desktop, telephone, video conferencing support, GIS, and application/programming.

ISD costs include only those for departments **in** the General Fund, adjusted for depreciation and capital costs. All other funds pay directly for services. Information systems costs are allocated using usage statistics tracked by ISD.

Human Resources

The Human Resources Department combines all personnel-related services for the County. These services include: affirmative action, recruitment and selection, employee training and development, personnel policies and procedures, compensation and benefic programs, classification and position analysis, and labor and employee relations. Human Resources costs are allocated using total FTEs.

Civil Service

The Civil Service Department is responsible for recruiting new staff and law enforcement officers for the Sheriffs Department. Civil Services costs are being allocated using total FTEs served by Civil Service.

Facilities Maintenance

The Facilities Department performs needed repairs or maintenance on County owned buildings. Maintenance workers perform jobs such as construction, shop fabrications, and campus landscaping. Also contracted custodial services, including cleaning services, are provided for some buildings. Heat, light, and power for some buildings are paid by Facilities and are also allocated through this plan based on actual usage per building. Facilities costs for each building are being allocated using the total square footage occupied by departments/funds in each building.

Purchasing

The Purchasing Department provides procurement services to County departments and agencies. These services include assisting with the acquisition of materials, supplies, services, equipment and public works projects, management and coordination of all phases of the competitive solicitation process, contract preparation and management, and review of vendor requests for payment. Purchasing also operates the County Mail Center, manages the County petty cash fund, and helps departments in the sale and disposition of surplus and excess County property. Purchasing is organized into three program areas: Direct Purchasing, Mail Center, and General Purchasing Services.

- Direct Purchasing represents the value of staff time spent in direct support of departments or funds. These costs are allocated using the total direct hours of support per department/fund.

- The Mail Center collects and distributes all interoffice, outgoing, and incoming mail for the County. Costs for the Mail Center are allocated using total FTEs per department/fund.

- General Purchasing Services is for general purchasing activities not related to a specific department or fund. These costs are allocated using weighted average of 50% purchase orders (PO's) issued and 50% value of PO's issued.

State Examiner

Each year an audit of the financial affairs of the County is conducted by the State Auditor's Office. State Examiner is being used to distribute the costs of this audit. These costs are allocated using a weighted average of 50% total adjusted expenditures and 50% total financial transactions. The expenditures are adjusted to exclude depreciation expense, capital purchases, pass-through, debt service, and cost allocation payments.

Campus Security

In 1994 security measures were implemented in County buildings with Courts. Campus Security provides these security services, including closed-circuit monitors, x-ray machines, and metal detectors. Campus Security costs are only allocated to buildings that are occupied by the courts. The allocation is based on actual security **staff** hours spent per department.

Steam Plant

The Steam Plant provides climate control for the following buildings: Public Works, Facilities Maintenance, Juvenile, Public Safety, Courthouse, Annex, and Public Health. Steam Plant costs are allocated using each department's share of the total square footage served by the Steam Plant.

Direct Billing

Direct Billing represents the payments for services that were billed directly to departments/funds by the following indirect cost pools: Prosecuting Attorney: Civil; Facilities Maintenance; Auditor: Financial Services – Payroll; and Steam Plant. Direct Billing is being used to offset the total allocated Countywide overhead costs for departments/funds which have already paid for some or **all** of these services through a direct bill. Direct billing costs are allocated using the value of the direct bills charged to each department/fund.

SECTION V

Section V
Departmental Cost Schedules

Spokane County
Indirect Cost Model
Countywide Indirect Cost *Pool Summary*
2008 Actuals

Dept#	Department- Division - Function	Total Countywide Allocable Costs	Total Countywide A-87 Allocable Costs	Costs allocated to ineligible indirect cost pools	Net Total Countywide A-87 Allocated costs
	Building Depredation	$ 378.761	$ 378,761	$ (9,667)	$ 369,094
	Equipment Depreciation	$ 1,102,969	$ 1,102,969	$ (16,848)	$ 1,086,121
337	Insurance (Gen'l Fund)	$ 2,310,008	$ 2,310,008	$ (67,842)	$ 2,242,166
340	Admin Srvcs - General	$ 816.914	$ 640.366	$ (6,506)	$ 633.861
340	Admin Srvcs - Excess Comp	$ 85,400	$ 85.400	$ -	$ 85,400
340	Admin Srvcs - Direct Support	$ 129,318	$ 129.316	$ (37,021)	$ 92,295
340	Admin Srvcs - Record Storage	$ 71,018	$ 71,018	$ (782)	$ 70.238
340	Admin Srvcs - Monroe Court Lease	$ 174,480	$ 174,480	$ (111,576)	$ 62,904
340	Admin Srvcs - Employee Programs	$ 1,480	$ 1,480	$ (44)	$ 1,436
340	Admin Srvcs - Valley Center Lease	$ 148,453	$ 148.453	$ -	$ 148,453
340	Admin Svcs - Postal Courier	$ 8,706	$ 8,709	$ (258)	$ 8,451
340	Labor Relallons	$ 193,853	$ 193.853	$ (5,780)	$ 188,072
010	Assessor	$ 3,764,504	$ -	$ -	$
020	Aud Fin Srvcs - Elected Auditor	$ 48.123	$ -	$ -	$
020	Aud Fin Srvcs - Fund Accting	$ 289.768	$ 289.768	$ -	$ 289,768
020	Aud Fin Srvcs - Gen Fund Accting	$ 56,203	$ 56,203	$ (1,433)	$ 54,770
020	Aud Fin Srvcs - Gen Accting	$ 773,405	$ 773,405	$ (7,857)	$ 765,548
020	Aud Fin Srvcs - Fixed Assets	$ 44.683	$ 44.663	$ (123)	$ 44,540
020	Aud Fin Srvcs - Accts Payable	$ 173.873	$ 173,673	$ (1,002)	$ 172,871
020	Aud Fin Srvcs - Payroll	$ 229.641	$ 229,641	$ (6,575)	$ 223,088
020	Aud Fin Srvcs - Peoplesoft	$ 246	$ 246	$ (2)	$ 243
060	Not Used	$	$ -	$ -	$
060	Commissioner	$ 372,746	$ -	$ -	$
250	Prosecutor - Civil	$ 1,175,851	$ 1,164,214	$ (166,686)	$ 997,528
320	Treasurer - Elected Treasurer	$ 110,598	$ -	$ -	$
320	Treasurer - Cashiering	$ 512.208	$ 512,208	$ (3,764)	$ 508,444
320	Treasurer - Finance	$ 483.597	$ 483.597	$ -	$ 483,597
320	Treasurer - Tax Collection	$ 667,150	$ 667,150	$ (2,518)	$ 664,632
335	Informalion Systems	$ 4,326,162	$ 4,326,162	$ (601,238)	$ 3,724,924
041	Human Resources	$ 720,459	$ 720,459	$ (21,381)	$ 699,078
050	Civil Service	$ 150,491	$ 150.491	$ -	$ 150.491
100	Facilities Maintenance	$ 3,909,062	$ 3,909,062	$ (47,975)	$ 3,861,087
260	Purchasing - Direct Purch	$ 230,951	$ 230,951	$ (10,465)	$ 220,486
260	Purchasing - Mail Center	$ 63,340	$ 63,340	$ (1,880)	$ 61,460
260	Purchasing - General Purch Services	$ 374.553	$ 374,553	$ (421)	$ 374,132
270	State Examiner	$ 300,720	$ 300,720	$ (3,055)	$ 297,665
289	Campus Security	$ 800.497	$ 800,497	$ -	$ 800,497
	Steam Plant	$ 888,941	$ 888.941	$ (17,784)	$ 871,157
	Direct Billing	$ (738,148)	$ (736.148)	$ -	$ (736,148)
320	Treasurer's Utilities Lockbox	$ 55,407	$ 55.407	$ -	$ 55,407
		$	$ -	$ -	$
		$	$ -	$ -	$
		$	$ -	$ -	$
		$	$ -	$ -	$
		$	$ -	$ -	$
		$	$ -	$ -	$
		$	$ -	$ -	$
		$	$ -	$ -	$
		$	$ -	$ -	$
		$	$ -	$ -	$
		$	$ -	$ -	$ -
Grand Total		$ 25,206,171	$ 20,724,015	$ (1,160,486).	$ 19,673,629

Spokane County
Indirect Cost Model
Countywide Indirect Cost Pools
2008 **Actuals**

A-87 allocation is
On

Building Depreciation

Operating Cost Categories	2008 Actuals	less: Non Allocable Costs	Subtotal: Costs Considered	Additional Adjustments	Countywide Allocable Costs	A47 Adjustments	A-87 Allocable Costs	Notes:
Total Building Depreciation	$ 378,761		$ 370,761		$ 378,761		$ 378,761	
			$		$ -		$ -	
			$		$ -		$ -	
			$		$ -		$ -	
			$		$ -		$ -	
			$		$ -		$ -	
			$		$ -		$ -	
			$		$ -		$ -	
			$		$ -		$ -	
			$		$ -		$ -	
			$		$ -		$ -	
			$		$ -		$ -	
			$		$ -		$ -	
			$		$ -		$ -	
			$		$ -		$ -	
			$ -		$ -		$ -	
Total	**$ 378,761**	**$ -**	**$ 378,761**	**$ -**	**$ 378,761**	**$ -**	**$ 378,761**	

Equipment Depreciation

Operating Cost Categories	2008 Actuals	less: Non Allocable Costs	Subtotal: Costs Considered	Additional Adjustments	Countywide Allocable Costs	A-87 Adjustments	A-87 Allocable Costs	Notes:
Total Equipment Depreciation	$ 1,102,969		$ 1,102,969		$ 1,102,969		$ 1,102,969	
			$ -		$		$ -	
			$ -		$		$ -	
			$ -		$		$ -	
			$ -		$		$ -	
			$ -		$		$ -	
			$ -		$		$ -	
			$ -		$		$ -	
			$ -		$		$ -	
			$ -		$		$ -	
			$ -		$		$ -	
			$ -		$		$ -	
			$ -		$		$ -	
			$ -		$		$ -	
			$ -		$		$ -	
Total	**$ 1,102,969**	**$ -**	**$ 1,102,969**	**$ -**	**$ 1,102,969**	**$ -**	**$ 1,102,969**	

Spokane County
Indirect Cost Model
Countywide Indirect Cost Pools
2008 Actuals

A-87 allocations
On

Insurance (Gen'l Fund)

Operating Cost Categories	2008 Actuals	less: Non Allocable Costs	Subtotal: Costs Considered	Additional Adjustments	Countywide Allocable Costs	A87 Adjustments	A-87 Allocable Costs	Notes:
Total Liability Insurance - Gen Fund	$ 2,310,008		$ 2,310,008		$ 2,310,008		$ 2,310,008	
			$		$		$ -	
			$		$		$ -	
			$		$		$ -	
			$		$		$ -	
			$		$		$ -	
			$		$		$ -	
			$		$		$ -	
			$		$		$ -	
			$		$		$ -	
			$		$		$ -	
			$		$		$ -	
			$		$		$ -	
			$		$		$ -	
			$		$		$ -	
Total	**$ 2,310,008**	**$ -**	**$ 2,310,008**	**$ -**	**$ 2,310,008**	**$ -**	**$ 2,310,008**	

Admin Srvcs - General

Operating Cost Categories	2008 Actuals	less: Non Allocable Costs	Subtotal: Costs Considered	Additional Adjustments	Countywide Allocable Costs	A-87 Adjustments	A-87 Allocable Costs	Notes:
Total 3400054	$ 10,002,687	$ (1,714,592)	$ 8,288,095		$ 8,288,095	$ (176,548)	$ 8,111,547	Dues & Lobbyist
Excess Comp	$ (85,400)		$ (85,400)		$ (85,400)		$ (85,400)	
Direct Support	$ (129,315)		$ (129,315)		$ (129,315)		$ (129,315)	
Records Storage	$ (71,018)		$ (71,018)		$ (71,018)		$ (71,018)	
Monroe Ct Lease	$ (174,480)		$ (174,480)		$ (174,480)		$ (174,480)	
Employee Programs	$ (1,480)		$ (1,480)		$ (1,480)		$ (1,480)	
Valley Lease	$ (148,453)		$ (148,453)		$ (148,453)		$ (148,453)	
Postal Courier	$ (8,709)		$ (8,709)		$ (8,709)		$ (8,709)	
Debt	$ (2,651)		$ (2,651)		$ (2,651)		$ (2,651)	
Capital	$ (3,249,499)		$ (3,249,499)		$ (3,249,499)		$ (3,249,499)	
Operating Transfer Out	$ (4,121,835)		$ (4,121,835)		$ (4,121,835)		$ (4,121,835)	
Revenue	$ (1,512)		$ (1,512)		$ (1,512)		$ (1,512)	
Budget 3400012	$ 523,172		$ 523,172		$ 523,172		$ 523,172	
			$ -		$ -		$ -	
Total	**$ 2,531,506**	**$ (1,714,592)**	**$ 816,914**	**$ -**	**$ 816,914**	**$ (176,548)**	**$ 640,366**	

Spokane County
IndirectCost Model
Countywide Indirect Cost Pools
2008 Actuals

A-87 allocation is
On

Admln Srvcs - Excess Comp

Operating Cost Categories	2008 Actuals	less: Non Allocable Costs	Subtotal: Costs Considered	Additional Adjustments	Countywide Allocable Costs	A-87 Adjustments	A-87 Allocable Costs	Notes:
Excess Comp	$ 85,400	$ -	$ 85,400	$ -	$ 85,400	$	$ 85,400	
			$ -		$		$ -	
			$ -		$		$ -	
			$ -		$		$ -	
			$ -		$		$ -	
			$ -		$		$ -	
			$ -		$		$ -	
			$ -		$		$ -	
			$ -		$		$ -	
			$ -		$		$ -	
			$ -		$		$ -	
			$ -		$		$ -	
			$ -		$		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
Total	**$ 85,400**	**$ -**	**$ 85,400**	**$ -**	**$ 85,400**	**$ -**	**$ 85,400**	

Admln Srvcs - Direct Support

Operating Cost Categories	2008 Actuals	less: Non Allocable Costs	Subtotal: Costs Considered	Additional Adjustments	Countywide Allocable Costs	A-87 Adjustments	A-87 Allocable Costs	Notes:
DirecI Support	$ 129.316		$ 129.318		$ 129,316		$ 129,316	
			$		$		$ -	
			$		$		$ -	
			$		$		$ -	
			$		$		$ -	
			8		$		$ -	
			$		$		$ -	
			$		$		$ -	
			$		$		$ -	
			$		$		$ -	
			$		$		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
Total	**$ 129,316**	**$ -**	**$ 129,316**	**$ -**	**$ 129,316**	**$ -**	**$ 129,316**	

Spokane County
Indirect Cost Model
Countywide Indirect Cost Pools
2008 Actuals

A47 allocation is
On

Admin Srvcs - Record Storage

Operating Cost Categories	2008 Actuals	less: Non Allocable Costs	Subtotal: Cost8 Considered	Additional Adjustments	Countywide Allocable Costs	A-87 Adjustments	A-87 Allocable Costs	Notes:
Records Storage	$ 71,018		$ 71.018		$ 71.018		$ 71,018	Admin Svs Detail for Allocation
			$		$		$ -	
			$		$		$ -	
			$		$		$ -	
			$		8 -		$ -	
			$		$ -		$ -	
			$		8 -		$ -	
			$		$ -		$ -	
			$		$ -		$ -	
			$		$ -		$ -	
			$		$ -		$ -	
			$		$ -		$ -	
			$		$ -		$ -	
			$		$ -		$ -	
			$		$		$ -	
Total	$ 71,018	$ -	$ 71,018	$	$ 71,018	$ -	$ 71,018	

Admin *Swcs* - Monroe Court Lease

Operating Cost Categories	2008 Actuals	less: Non Allocable Costs	Subtotal: Costs Considered	Additional Adjustments	Countywide Allocable Costs	A-87 Adjustments	A-87 Allocable Costs	Notes:
Monroe Court Lease	$ 174,480		$ 174,480		$ 174.480		$ 174,480	
			$		$		$ -	
			8		$		$ -	
			$		$		$ -	
			$		$		$ -	
			$		$		$ -	
			$		$		$ -	
			$		$		$ -	
			$		$		$ -	
			$		$		$ -	
			$		$		$ -	
			$		$		$ -	
			$		$		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
Total	$ 174,480	$ -	$ 174,480	$ -	$ 174,480	$ -	$ 174,480	

Spokane County
Indirect Cost Model
Countywide Indirect Cost fools
2008 **Actuals**

A 47 allocationla

On

Admin Srvcs - Employee Programs

Operating Cost Categories	2008 Actuals	less: Non Allocable Cost8	Subtotal: Costs Considered	Additional Adjustments	Countywide Allocable Costs	A-87 Adjustments	A-87 Allocable Costs	Notes:
Employee Programs	$ 1,480		$ 1,480		$ 1,480		$ 1,480	
			$		$ -		$ -	
			$		$ -		$ -	
			$		$ -		$ -	
			$		$ -		$ -	
			$		$ -		$ -	
			$		$ -		$ -	
			$		$ -		$ -	
			$		$ -		$ -	
			$		$ -		$ -	
			$		$ -		$ -	
			$		$ -		$ -	
			$		$ -		$ -	
			$		$ -		$ -	
			$		$ -		$	
Total	$ 1,480	$ -	$ 1,480	$	$ 1,480	$ -	$ 1,480	

Admin Srvcs - Valley Center **Lease**

Operating Cost Categories	2008 Actuals	less: Non Allocable Costs	Subtotal: Costs Considered	Additional Adjustments	Countywide Allocable Costs	A-87 Adjustments	A-87 Allocable Costs	Notes:
Valley Center Lease	$ 148,453		$ 148,453		$ 148,453		$ 148,453	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
Total	$ 148,453	$ -	$ 148,453	$ -	$ 148,453	$ -	$ 148,453	

Spokane County
Indirect Cost Model
Countywide Indirect Cost Pools
2008 **Actuals**

A-87 allocation is
On

Admin Svcs - Postal Courier

Operating Cost Categories	2008 Actuals	less: Non Allocable Costs	Subtotal: Costs Considered	Additional Adjustments	Countywide Allocable Costs	A-87 Adjustments	A-87 Allocable Costs	Notes:
Postal Courier	$ 8,709		$ 8,709		$ 8,709		$ 8,709	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
Total	**$ 8,709**	**$ -**	**$ 8,709**	**$ -**	**$ 8,709**	**$ -**	**$ 8,709**	

Labor Relations

Operating Cost Categories	2008 Actuals	less: Non Allocable Costs	Subtotal: Costs Considered	Additional Adjustments	Countywide Allocable Costs	A-87 Adjustments	A-87 Allocable Costs	Notes:
Labor Relations	$ 193,853		$ 193,853		$ 193,853		$ 193,853	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
Total	**$ 193,853**	**$ -**	**$ 193,853**	**$ -**	**$ 193,853**	**$ -**	**$ 193,853**	

Spokane County
Indirect Cost Model
Countywide indirect Cost Pools
2008 **Actuals**

A-87 allocation is
On

Assessor

Operating Cost Categories	2008 Actuals	less: Non Allocable Costs	Subtotal: Costs Considered	Additional Adjustments	Countywide Allocable Costs	A-87 Adjustments	A-87 Allocable Costs	Notes:
Total Expenditures	$ 3,799,222		$ 3,799,222		$ 3,799,222	$ (3,799,222)	$ -	
Revenue 0100002		$ (34,718)	$ (34,718)		$ (34,718)	$ 34,718	$ -	
		$ -	$ -		$ -	$ -	$ -	
		$ -	$ -		$ -	$ -	$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
Total	**$ 3,799,222**	**$ (34,718)**	**$ 3,764,504**	**$ -**	**$ 3,764,504**	**$ (3,764,504)**	**$ -**	

Aud Fin Srvcs - Elected Auditor

Operating Cost Categories	2008 Actuals	less: Non Allocable Costs	Subtotal: Costs Considered	Additional Adjustments	Countywide Allocable Costs	A-87 Adjustments	A-87 Allocable Costs	Notes:
Elected Auditor ($109119.5) 20.5/48.6 FTE	$ 46,123		$ 46,123		$ 46,123	$ (46,123)	$ -	See Allocator-Auditor worksheet for details
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
Total	**$ 46,123**	**$ -**	**$ 46,123**	**$ -**	**$ 46,123**	**$ (46,123)**	**$ -**	

Spokane county
Indirect Cost Model
Countywide Indirect Cost Pools
2008 **Actuals**

A-87 allocation Is
On

Aud Fin Srvcs - Fund Acctng

Operating Cost Categories	2008 Actuals	less: Non Allocable Costs	Subtotal: Costs Considered	Additional Adjustments	Countywide Allocable Costs	A-87 Adjustments	A-87 Allocable Costs	Notes:
Total Expenditures from Allocator	$ 289,768		$ 289,768		$ 289,768		$ 289,768	See Allocator-Auditor worksheet for details
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
Total	$ 289,768	$ -	$ 289,768	$ -	$ 289,768	$ -	$ 289,768	

Aud Fin Srvcs - Gen Fund Acctng

Operating Cost Categories	2008 Actuals	less: Non Allocable Costs	Subtotal: Costs Considered	Additional Adjustments	Countywide Allocable Costs	A-87 Adjustments	A-87 Allocable Costs	Notes:
Total Expenditures from Allocator	$ 56,203		$ 56,203		$ 56,203		$ 56,203	See Allocator-Auditor worksheet for details
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
Total	$ 56,203	$ -	$ 56,203	$ -	$ 56,203	$ -	$ 56,203	

Spokane County
Indirect Cost Model
Countywide Indirect Cost Pools
2008 Actuals

A-87 allocation is
On

Aud Fin Srvcs - Gen Accting

Operating Cost Categories	2006 Actuals	less: Non Allocable Costs	Subtotal: Costs Considered	Additional Adjustments	Countywide Allocable Costs	A-87 Adjustments	A-87 Allocable Costs	Notes:
Total Expenditures from Allocator	$ 773.405		$ 773,405		$ 773,405		$ 773,405	See Allocator-Auditor worksheet for details
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
Total	$ 773,405	$ -	$ 773,405	$ -	$ 773,405	$ -	$ 773,405	

Aud Fin Srvcs - Fixed Assets

Operating Cost Categories	2008 Actuals	less: Non Allocable Costs	Subtotal: Costs Considered	Additional Adjustments	Countywide Allocable Costs	A-87 Adjustments	A87 Allocable Costs	Notes:
Total Expenditures from Allocator	$ 44,663		$ 44,663		$ 44,663		$ 44,663	See Allocator-Auditor worksheet for details
			$ -		$ -		$	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
Total	$ 44,663	$ -	$ 44,663	$ -	$ 44,663	$ -	$ 44,663	

Spokane County
indirect Cost Model
Countywide Indirect Cost Pools
2008 Actuals

AS7 allocation is
On

Aud Fin Srvcs - Accts Payable

Operating Cost Categories	2008 Actuals	less: Non Allocable Costs	Subtotal: Costs Considered	Additional Adjustments	Countywide Allocable Costs	A-87 Adjustments	A-87 Allocable Costs	Notes:
Total Expenditures from Allocator	$ 173,673		$ 173,673		$ 173,673		$ 173,673	See Allocator-Auditor worksheet for details
			$ -		$ -		$	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$		$ -	
Total	$ 173,673	$ -	$ 173,673	$ -	$ 173,673	$ -	$ 173,673	

Aud Fin Srvcs - Payroll

Operating Cost Categories	2008 Actuals	less: Non Allocable Costs	Subtotal: Costs Considered	Additional Adjustments	Countywide Allocable Costs	A-87 Adjustments	A-87 Allocable Costs	Notes:
Total Expenditures from Allocator	$ 229,641		$ 229,641		$ 229,641		$ 229,641	See Allocator-Auditor worksheet for details
			$		$ -		$	
			$		$ -		$ -	
			$		$ -		$ -	
			$		$ -		$ -	
			$		$ -		$ -	
			$		$ -		$ -	
			$		$ -		$ -	
			8		$ -		$ -	
			$		$ -		$ -	
			$		$ -		$ -	
			$		$ -		$ -	
			$		$ -		$ -	
			$ -		$ -		$ -	
Total	$ 229,641	$ -	$ 229,641	$ -	$ 229,641	$ -	$ 229,641	

Spokane County
Indirect Cost Model
Countywide Indirect Cost Pools
2008 **Actuals**

A 57 allocation is
On

Aud Fln Srvcs - Peoplesoft

Operating Cost Categories	2008 Actuals	less: Non Allocable Costs	Subtotal: Costs Considered	Additional Adjustments	Countywide Allocable Costs	A-87 Adjustments	A-87 Atlocable Costs	Notes:
Total Expenditures from Allocator	$ 246		$ 246		$ 246		$ 246	See Allocator-Auditor worksheet for details
			$ -		$ -		$ -	
			$ -		$ -		$	
			$ -		$ -		$	
			$ -		$ -		$	
			$ -		$ -		$	
			$ -		$ -		8	
			$ -		$ -		$	
			$ -		$ -		$	
			$ -		$ -		$	
			$ -		$ -		$	
			$ -		$ -		$	
			$ -		$ -		$	
			$ -		$ -		$	
			$ -		$ -		$	
			$ -		$ -		8	
Total	**$ 246**	**$ -**	**$ 246**	**$ -**	**$ 246**	**$ -**	**$ 246**	

Not Used

Operating Cost Categories	2008 Actuals	leas: Non Atlocable Costs	Subtotal: Costs Considered	Additional Adjustments	Countywide Allocable Costs	A-87 Adjustments	A 57 Allocable Costs	Notes:
			$ -		8		$ -	
			$ -		$ -		$	
			$ -		$ -		$	
			8 -		$ -		$	
			$ -		$ -		8	
			$ -		$ -		$	
			$ -		$ -		8	
			$ -		$ -		$	
			8 -		$ -		8	
			$ -		$ -		$	
			$ -		$ -		$	
			$ -		$ -		$	
			8 -		$ -		$	
			$ -		$ -		$	
Total	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$**	

Spokane County
IndirectCost Model
Countywide Indirect Cost Pools
2008 **Actuals**

A-87 allocation is
On

Commissioner

Operating Cost Categories	2008 Actuals	less: Non Allocable Costs	Subtotal: Costs Considered	Additional Adjustments	Countywide Allocable Costs	A-87 Adjustments	A-87 Allocable Costs	Notes:
Total Expenditures	$ 766,682	$ -	$ 766,682		$ 766,682	$ (766,682)	$	
Revenue	$ (7,826)		$ (7,826)		$ (7,826)	$ 7,826	8	
Elected Commissioners		$ (386,110)	$ (386,110)		$ (386,110)	$ 386,110	$	
			$ -		$ -		$	
			$ -		$ -		$	
			$ -		$ -		$	
			$ -		$ -		8	
			$ -		$ -		$	
			$ -		$ -		$	
			$ -		$ -		$	
			$ -		$ -		$	
			$ -		$ -		$	
			$ -		$ -		$	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
Total	**$ 758,856**	**$ (386,110)**	**$ 372,746**	**$ -**	**$ 372,746**	**$ (372,746)**	**$ -**	

Prosecutor- Civil

Operating Cost Categories	2008 Actuals	less: Non Allocable Costs	Subtotal: Costs Considered	Additional Adjustments	Countywide Allocable Costs	A-87 Adjustments	A-87 Allocable Costs	Notes:
Total Salaries & Benefits for Civil	$ 1,134,949		$ 1,134,949		$ 1,134,949		$ 1,134,949	2008 Calc of Civil Costs
Total M & O assigned to Civil	$ 40,902		$ 40,902		$ 40,902		$ 40,902	
			$ -		$ -	$ (11,637)	$ (11,637)	Prosecuting Attorney Elected
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
Total	**$ 1,175,851**	**$ -**	**$ 1,175,851**	**$ -**	**$ 1,175,851**	**$ (11,637)**	**$ 1,164,214**	

Spokane County
Indirect Cost Model
Countywide Indirect Cost Pools
2008 Actuals

A-87 allocation is
On

Treasurer - Elected Treasurer

Operating Cost Categories	2008 Actuals	less: Non Allocable Costs	Subtotal: Costs Considered	Additional Adjustments	Countywide Allocable Costs	A-87 Adjustments	A-87 Allocable Costs	Notes:
Elected Treasurer	$ 110,598		$ 110,598		$ 110,598	$ (110,598)		- Treasurer worksheet for details
			$ -		$ -			
			$ -		$ -			
			$ -		$ -			
			$ -		$ -			
			$ -		$ -			
			$ -		$ -			
			$ -		$ -			
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			$ -		$ -			
			$ -		$ -			
			$ -		$ -			
			$ -		$ -			
			$ -		$ -			
Total	$ 110,598	$ -	$ 110,598	$ -	$ 110,598	$ (110,598)		

Treasurer - Cashiering

Operating Cost Categories	2008 Actuals	less: Non Allocable Costs	Subtotal: Costs Considered	Additional Adjustments	Countywide Allocable Costs	A-87 Adjustments	A-87 Allocable Costs	Notes:
Total Expenditures from Allocator	$ 512,208		$ 512,208		$ 512,208			- Treasurer worksheet for details
			$ -		$ -			
			$ -		$ -			
			$ -		$ -			
			$ -		$ -			
			$ -		$ -			
			$ -		$ -			
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			$ -		$ -			
			$ -		$ -			
			$ -		$ -			
			$ -		$ -			
			$ -		$ -			
Total	$ 512,208	$ -	$ 512,208	$ -	$ 512,208	$ -	$ 512,208	

Spokane County
indirect Cost Model
Countywide Indirect Cost Pools
2008 Actuals

A-87 allocation is
On

Treasurer - Finance

Operating Cost Categories	2008 Actuals	less: Non Allocable Costs	Subtotal: Costs Considered	Additional Adjustments	Countywide Allocable Costs	A-87 Adjustments	A-87 Allocable Costs	Notes:
Total Expenditures from Allocator	$ 483,597		$ 483,597		$ 483,597		$ 483,597	See Allocator - Treasurer worksheet for details
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
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			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
Total	**$ 483,597**	**$ -**	**$ 483,597**	**$ -**	**$ 483,597**	**$ -**	**$ 483,597**	

Treasurer - Tax Collection

Operating Cost Categories	2008 Actuals	less: Non Allocable Costs	Subtotal: Costs Considered	Additional Adjustments	Countywide Allocable Costs	A-87 Adjustments	A-87 Allocable Costs	Notes:
Total Expenditures from Allocator	$ 667,150		$ 667,150		$ 667,150		$ 667,150	See Allocator - Treasurer worksheet for details
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
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			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
Total	**$ 667,150**	**$ -**	**$ 667,150**	**$ -**	**$ 667,150**	**$ -**	**$ 667,150**	

Spokane County
Indirect Cost Model
Countywide Indirect Cost Pools
2008 Actuals

A-87 allocation is
On

Information Systems

Operating Cost Categories	2008 Actuals	less: Non Allocable Costs	Subtotal: Costs Considered	Additional Adjustments	Countywide Allocable Costs	A-87 Adjustments	A-87 Allocable Costs	Notes:
Total Expenditures 3350054	$ 4,326,162		$ 4,326,162		$ 4,326,162		$ 4,326,162	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
Total	$ 4,326,162	$ -	$ 4,326,162	$ -	$ 4,326,162	$ -	$ 4,326,162	

Human Resources

Operating Cost Categories	2008 Actuals	less: Non Allocable Costs	Subtotal: Costs Considered	Additional Adjustments	Countywide Allocable Costs	A-87 Adjustments	A-87 Allocable Costs	Notes:
Total Expenditures	$ 724,296		$ 724,296		$ 724,296		$ 724,296	
Total Revenue	$ (3,837)		$ (3,837)		$ (3,837)		$ (3,837)	
			$ -		8		$ -	
			$ -		$		$ -	
			$ -		$		$ -	
			$ -		$		$ -	
			$ -		16		$ -	
			$ -		$		$ -	
			$ -		$		$ -	
			$ -		$		$ -	
			$ -		$		$ -	
			$ -		$		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
Total	$ 720,459	$ -	$ 720,459	$ -	$ 720,459	$ -	$ 720,459	

Spokane County
Indirect Cost Model
Countywide Indirect Cost Pools
2008 Actuals

AS7 allocation IS
On

Civil Service

Operating Cost Categories	2008 Actuals	less: Non Allocable Costs	Subtotal: Costs Considered	Additional Adjustments	Countywide Allocable Costs	A-87 Adjustments	A-87 Allocable Costs	Notes:
Total Expenditures	$ 162,209		$ 162,209		$ 162,209		$ 162.208	
Total Revenue	$ (11,718)		$ (11,718)		$ (11,718)		$ (11,718)	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
Total	**$ 150,491**	**$ -**	**$ 150,491**	**$ -**	**$ 150,491**	**$ -**	**$ 150,491**	

Facilities Maintenance

Operating Cost Categories	2008 Actuals	less: Non Allocable Costs	Subtotal: Costs Considered	Additional Adjustments	Countywide Allocable Costs	A-87 Adjustments	A-87 Allocable Costs	Notes:
Total Expenditures 1000017	$ 2,668,948		$ 2,668,948		$ 2,668,948		$ 2,668,948	Facilities Cost Worksheet also
Total Capital 1000017	$ (61,856)		$ (61,856)		$ (61,856)		$ (61,856)	Facilities Cost Worksheet also
Total Expenditures1000019	$ 101,682		$ 101,682		$ 101,682		$ 101,682	
Total Revenues 1000017	$ (60,290)		$ (60,290)		$ (60,290)		$ (1,210)	
Total Revenues 1000019	$ (1.210)		$ (1,210)		$ (1,210)		$ 45,452	HD
Revenue 3419301 HD Mechanic Direct	$ 45,452		$ 45,452		$ 45,452			Mechanic Direct Bill Credit
Revenue 3419307 City of Spokane Direct	$ 6.846		$ 6.846		$ 6,846		$ 6,846	City of Spokane Direct Bill Credit
Heat Power and Light	$ 456.346		$ 456,346		$ 456,346		$ 456,346	From Sleam Plant 1000018
CSP Avista	$ 753,146		$ 753,146		$ 753.146		$ 753,146	From Steam Plant 1000018
			$		$ -		$	
			$		$ -		$	
			$		$ -		$	
			$		$ -		$	
			$ -		$ -		$ -	
Total	**$ 3,909,062**	**$ -**	**$ 3,909,062**	**$ -**	**$ 3,909,062**	**$ -**	**$ 3,909,062**	

Spokane County
Indirect Cost Model
Countywide Indirect Cost Pools
2008 Actuals

A-87 allocation is
On

Purchasing - Direct Purch

Operating Cost Categories	2008 Actuals	less: Non Allocable Costs	Subtotal: Costs Considered	Additional Adjustments	Countywide Allocable Costs	A47 Adjustments	A-87 Allocable Costs	
Total Expenditures from Allocator	$ 230,951		$ 230,951		$ 230,951		$ 230,951	See Allocator - Purchasing worksheet for details
			$ -		$		$ -	
			$ -		$		$ -	
			$ -		$		$ -	
			$ -		$		$	
			$ -		$		$	Notes:
			$ -		$		$ -	See All
			$ -		$		$ -	
			$ -		$		$ -	
			$ -		$		$ -	
			$ -		$		$ -	
			$ -		$		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
Total	$ 230,951	$ -	$ 230,951	$ -	$ 230,951	$ -	$ 230,951	

Purchasing -Mall Center

Operating Cost Categories	2008 Actuals	less: Non Allocable Costs	Subtotal: Costs Considered	Additional Adjustments	Countywide Allocable Costs	A-87 Adjustments	A-87 Allocable Costs	Notes:
Total Expenditures from Allocator	$ 63,340		$ 63,340		$ 63,340		$ 83.340	See Allocator - Purchasing worksheet for details
			$ -		$ -		$	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
Total	$ 63,340	$ -	$ 63,340	$ -	$ 63,340	$ -	$ 63,340	

Spc ie Coun y
Indirect Cost Model
ii t C Pools
2008 Actuals

A-87 allocation is
On

Purchasing - General Purch Services

Operating Cost Categories	2008 Actuals	less: Non Allocable Costs	Subtotal: Cost. Considered	Additional Adjustments	Countywide Allocable Costa	A-87 Adjustments	A-87 Allocable Costs	Notes:
Total Expenditures from Allocator	$ 374.553		8 374,553		$ 374,553		$ 374,553	See Allocator - Purchasing worksheet for details
			$		$		$	
			$		$		$ -	
			8		$		$ -	
			$		$		$ -	
			$		$		$ -	
			$		$		$ -	
			8		8		$ -	
			$		8		$ -	
			$		8		$ -	
			$		$		$ -	
			$		$		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
Total	$ 374,553	$ -	$ 374,553	$ -	$ 374,553	$ -	$ 374,553	

State Examiner

Operating Cost Categories	2008 Actuals	lass: Non Allocable Cost.	Subtotal: Costs Considered	Additional Adjustments	Countywide Allocable Costs	A-87 Adjustments	A-87 Allocable Costs	Notes:
Total Expenditures 2700080	8 300.720		$ 300.720		$ 300.720		8 300.720	
			$		$		$	
			$		8		$	
			8		$		$	
			$		8		$	
			$		$		8	
			$		$		8	
			$		$		$	
			$		$		$	
			$		$		8	
			$		$		8	
			$		$		$	
			$		$		$	
			$ -		$ -		$	
Total	$ 300,720	$ -	$ 300,720	$ -	$ 300,720	$ -	$ 300,720	

Spokane County
Indirect Cost Model
Countywide Indirect Cast Pools
2008 Actuals

A-87 allocationis
On

Campus Security

Operating Cost Categories	2008 Actuals	less: Non Allocable Costs	Subtotal: Costs Considered	Additional Adjustments	Countywide Allocable Costs	A-87 Adjustments	A-87 Allocable Costs	Notes:
Total Expenditures 2890089	$ 800,497		$ 800,497		$ 800,497		$ 800,497	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
Total	$ 800,497	$ -	$ 800,497	$ -	$ 800,497	$ -	$ 800,497	

Steam Plant

Operating Cost Categories	2008 Actuals	less: Non Allocable Costs	Subtotal: Costs Considered	Additional Adjustments	Countywide Allocable Costs	A-87 Adjustments	A-87 Allocable Costs	Notes:
Total Expenditures 1000018	$ 2,101,338		$ 2,101,338		$ 2,101,338		$ 2,101,338	Facilities Cost Worksheet also
Total Revenue 1000018 net of 3433088	$ (113,223)		$ (113,223)		$ (113,223)		$ (113,223)	2010 should show in Direct Bill Section
Direct Billing Steam Health District	$ 110,318		$ 110,318		$ 110,318		$ 110,318	
Heat Power Light	$ (456,346)		$ (456,346)		$ (456,346)		$ (458.346)	See Facilities Costs
CSP Avista	$ (753,146)		$ (753,146)		$ (753.146)		$ (753,146)	See Facilities Costs
			$ -		$		$	
			$ -		$		$	
			$ -		$		$	
			$ -		$		$	
			$ -		$		$ -	
			$ -		$		$ -	
			$ -		$		$ -	
			$ -		$		$ -	
			$ -		$ -		$	
Total	$ 888,941	$ -	$ 888,941	$ -	$ 888,941	$ -	$ 888,941	

Spokane County
Indirect Cost Model
Countywide Indirect Cost Pools
2008 **Actuals**

A 47 allocation is
On

Direct Billing

Operating Cost Categories	2008 Actuals	less: Non Allocable Costs	Subtotal: Costs Considered	Additional Adjustments	Countywide Allocable Costs	A-87 Adjustments	A-87 Allocable Costs	Notes:
Fund 512 Pros Attny	$ (107,355)		$ (107,355)		$ (107,355)		$ (107,355)	
Fund 507 Pros Attny	$ (354,460)		$ (354,460)		$ (354,460)		$ (354,460)	
Facilities 010 1000017 3419301 HD Mech	$ (45,452)		$ (45,452)		$ (45,452)		$ (45,452)	
Facilities 1000017 3419307 City Spokane	$ (6,846)		$ (6,846)		$ (6,846)		$ (6,846)	
PA Civil Korbas Grant	$ (85,546)		$ (85,546)		$ (85,546)		$ (85,546)	
Auditor Billings Revenue by FD 658	$ (22,481)		$ (22,481)		$ (22,481)		$ (22,481)	
Auditor Billings Revenue by FD 660	$ (3,690)		$ (3,690)		$ (3,690)		$ (3,690)	
Steam Plant Health District	$ (110,318)		$ (110,318)		$ (110,318)		$ (110,318)	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
			$ -		$ -		$ -	
Total	**$ (736,148)**	**$ -**	**$ (736,148)**	**$ -**	**$ (736,148)**	**$ -**	**$ (736,148)**	

Treasurer's Utilities Lockbox

Operating Cost Categories	2008 Actuals	less: Non Allocable Costs	Subtotal: Costs Considered	Additional Adjustments	Countywide Allocable Costs	A-87 Adjustments	A-87 Allocable Costs	Notes:
Lockbox Cashiering Costs	$ 55,407		$ 55.407		$ 55,407		$ 55.407	See Allocator -Treasurer worksheet for details
			8		$ -		$ -	2010 should show in Direct Bill Section
			$		$ -		$ -	
			$		$ -		$ -	
			$		$ -		$ -	
			$		$ -		$ -	
			$		$ -		$	
			$		$ -		$	
			$		$ -		$	
			$		$ -		8	
			$		$ -		$	
			$		$ -		8	
			8		$ -		8	
			$		$ -		$ -	
Total	**$ 55,407**	**$ -**	**$ 55,407**	**$ -**	**$ 55,407**	**$ -**	**$ 55,407**	

Total	**$ 27,341,591**	**$ (2,135,420)**	**$ 25,206,171**	**$ -**	**$ 25,206,171**	**$ (4,482,156)**	**$ 20,724,015**

SECTION VI

Section VI
Summary of Indirect Cost Allocation Bases and Percentages

Spokane County
Indirect Cost Model
Allocation Factors
2008 Actuals

Department Name - Division - Function	Dept #	Allocation Factor Inputs 1 Total Exp -For Indirect Rate Calc	2 Direct Billing	3 Building Depreciation	4 Steam Plant	5 Facilities	6 Liability Insurance	7 FTE	8 FTE - Adjusted for Public Works	9 FTE PW Incl Health + Law Library	10 Fund Acctng	11 Financial Trans Total	Allocation Factor Inputs (cont.) 12 Fixed Assets Transactions	13 Accts Payable Vouchers
Indirect Cost Pools														
Building Depreciation				$ -	-	-								
Equipment Depreciation				$ -	-	-								
Insurance (Gen'l Fund)	337	2,310,008.00		$ -	-	-						2		
Admin Srvcs - General	340	10,525,859.42		$ 4,410	5,131	44,249	111697	4	4	4		1825	15	342
Admin Srvcs - Excess Comp	340			$ -	-	-								
Admin Srvcs - Direct Support	340			$ -	-	-								
Admin Srvcs - Record Storage	yo			$ -	-	-								
Admin Srvcs - Monroe Court Lease	340			$ -	-	-								
Admin Srvcs - Employee Programs	340			$ -	-	-								
Admin Srvcs - Valley Center Lease	340			$ -	-	-								
Admin Svcs - Postal Courier	340			$ -	-	-								
Labor Relations	340	193,852.68		$ -	-	-	0	2	2	2				
Assessor	010	3,799,222.33		$ 5,528	5,778	19,969	55499	55	55	55		2131	2	266
Aud Fin Srvcs - Elected Auditor	020	-		$ -	-	-	-	0.00	0.00	0.00		-		-
Aud Fin Srvcs - Fund Acctng	020	291,726		$ 741	999	3,576	4763	3.69	3.69	3.69		228		27
Aud Fin Srvcs - Gen Fund Acctng	020	56,583		$ 144	194	694	924	0.77	0.77	0.77		44		5
Aud Fin Srvcs - Gen Acctng	020	778,631		$ 1,977	2,667	9,545	12713	10.29	10.29	10.29		612		73
Aud Fin Srvcs - Fixed Assets	020	44,965		$ 114	154	551	734	0.61	0.61	0.61		35		4
Aud Fin Srvcs - Accts Payable	020	174,847		$ 444	599	2,143	2855	2.37	2.37	2.37		137		16
Aud Fin Srvcs - Payroll	020	204,845		$ 520	702	2,511	3345	2.77	2.77	2.77		161		19
Aud Fin Srvcs - Peoplesoft	020	247		$ 1	1	3	4	0.00	0.00	0.00		0		0
Not Used	060	-		$ -	-	-		0	0	0				
Commissioner	060	768,681.11		$ 4,001	7287	26,871	12343	9	9	9		1272		164
Prosecutor - Civil	250	780,484.56	(85,546.00)	$ 3248	1,674	18,739	6990	11	11	11		752		63
Treasurer - Elected Treasurer	320	-		$ -		-	0	0.00	0.00	0.00		-		-
Treasurer - Cashiering	320	549,327		$ 2,637	2,756	9,524	10291	7.95	7.95	7.95		586		62
Treasurer - Finance	320	517,533		$ 1,825	1907	6,591	7122	4.66	4.66	4.66		552	1	59
Treasurer -Tax Collection	320	715,675		$ 3,540	3,700	12,788	13818	13.09	13.09	13.09		764		81
Information Systems	335	4,328,181.62		$ -		-	0					488		43
Human Resources	041	724,295.89		$ 5,915		22,031	14010	12.8	12.8	12.8		972		159
Civil Service	050	162,209.43		$ 333		1,239	2819	3	3	3		408		48
Facilities Maintenance	100	4,871,967.44		$ 13,990	22,373	131,951	69924	27	27	27		4182	7	641
Purchasing - Direct Purch	260	234,340		$ -		-	3722	3.62	3.62	3.62		244	2	29
Purchasing - Mail Center	260	597,856		$ 669	699	2,416	1191	1.25	1.25	1.25		623		73
Purchasing - General Purch Services	260	380,050		$ -		-	6037	5.73	5.73	5.73		396		47
State Examiner	270	300,720.37		$ 110		2,541	24					28	1	12
Campus Security	288	800,496.72		$ -		-	2025	1	1	1		329	2	47
Steam Plant				$ 7,261	13,085	67,755								
Direct Billing				$ -		-								
Treasurer's Utilities Lockbox	320	59,437		$ -		-	1148	0.88	0.88	0.88		63		7
				$ -		-								
				$ -		-								
				$ -	-	-								
				$ -	-	-								
				$ -	-	-								
				$ -	-	-								
				$ -	-	-								
				$ -	-	-								
				$ -	-	-								
				$ -	-	-								
				$ -	-	-								
				$ -	-	-								
Coop Extension	005	419,119.77		$ 1,897	-	64,255	9089	4	4	4		1966	2	270
Bd Of Equalization	011	176,124.94		$ 148	-	3,404	2362	3	3	3		679	1	89
Aud Auto	020	639,295.11		$ 3,158	4,541	16,203	13542	11	11	11		2532		109
Aud Other	020	2,807,015.68		$ 27,561	6,719	98,398	23528	18.5	18.5	18.5		4952	1	377
Boundary Rev	025	237,502.18		$ -	786	3,144	3630	2.6	2.6	2.6		720		80
Dept of Emergency Mgt	040	1,826,748.98		$ 19	-	2,173	29822	8	8	8		2292	14	390
Hearing Examiner	061	182,168.12		$ -	509	2,036	2867	2	2	2		441		47
Medical Examiner	070	1,379,919.70		$ -	-	-	20419	10	10	10		1676	1	450
Clerk	090	2,763,519.09		$ 15,830	16,619	79,611	45169	56	56	56		4925	1	257
District Court	190	5,769,279.79		$ 7,585	21,831	101,100	83152	81.5	81.5	81.5		8991	2	788
Martin Hall	199	228,125.00		$ -	-	-						14	0	12
Juvenile	200	8,647,671.15		$ 38,759	64,232	230,317	131606	109.6	109.6	109.6		19739	8	980
Pre-Trial Services	203	438,639.47		$ 214	1,532	5,540	6813	7.5	7.5	7.5		1129		70
Parks & Rec	220	2,317,791.72		$ 7,244	-	-	76244	21	21	21		8739	28	2208
Ballpark	222	105,712.29		$ 29,577	-	-						80		47
Prosecutor Criminal	250	7,873,001.41		$ 5,281	9,034	100,475	96792	98.7	98.7	98.7		7582	2	636
Prosecutor Support Enforcement	250	2,374,881.88		$ -	10,066	40,258	30652	30.53	32.35	32.35		1887	0	303
SCOPE	288	198,024.36		$ -		-						690		469
Sheriff	290	34,322,818.67		$ 14,881	49,524	301,580	640310	310	310	310		29888	177	4044
Jail	291	20,624,785.02		$ 25,867	56,420	1,125,660	495854	235	235	235		10883	8	1937
Geiger Confinement	292	8,708,612.35		$ -	-	-						21	0	15
Communications	295	587,023.29		$ 214	-	11,121	22225	8	8	8		1177	73	347
Public Defender	305	8,210,207.19		$ 12,998	1,156	48,032	84046	89	89	89		6537	3	870
Counsel for Defense	306	993,634.06		$ 1,743	2,507	8,949	14138	11	11	11		964		185
Superior Court	310	7,121,389.38		$ 63,046	69,033	239,871	91456	61	61	61		26836	3	11355

Spokane County
Indirect Cost Model
Allocation Factors
2008 Actuals

Department Name - Division - Function	Dept #	Allocation Factor Inputs 1 Total Exp -For Indirect Rate Calc	2 Direct Billing	3 Building Depreciation	4 Steam Plant	5 Facilities	6 Liability Insurance	7 FTE	8 FTE - Adjusted for Public Works	9 FTE PW incl Health + Law Library	10 Fund Acctng	11 Financial Trans Total	Allocation Factor Inputs (cont.) 12 Fixed Assets Transactions	13 Accts Payable Vouchers
SCRAPS	330	1,452,293.34		$ 7,145	-	81,617	24402	17	17	17		7199		1212
Health District	338			$ -	-	-								
Debt Service	341	1,073,415.05		$ -	-	-						495		
Treas O&M	FD 102	140,812.15		$ -		-					771.8	1407		92
Auditor O&M	FD 103	354,032.42		$ -		-		5	5	5	617.37	2225	1	85
RID Admin	FD 105	41,349.03		$ -	-	-					114.26	753		
Treasurer's REET Elec	FD 106	-		$ -	-	-					71.58	92		
Investment Pool	FD 107	133,401.69		$ -	-	-					71.58	2383		15
Courthouse	FD 109			$ -	-	-					107.37	58		
County Roads	FD 110	49,105,665.91		$ -	24,804	98,402	0	248.6	124.3	124.3	123971.8	33822	30	2911
Growth Man Act	FD 112			$ -	-	-					438.38	62		1
Veteran Services	FD 113	713,286.11		$ -	-	6,582		4	4	4	388.71	2553		1171
Dispute Resolution	FD 115	112,010.00		$ -	-	-					182.17	337		24
Commute Trip Reduction	FD 116	408,817.54		$ -	-	-					414.03	2176		198
Conservation Futures	FD 117	1,346,880.43		$ -	-	-					598.8	2218	7	500
County Tax Rel	FD 118			$ -	-	-					189.28	220		
Recreation	FD 122	389,902.64		$ -	-	-					643.99	3811		335
Spokane CO Housing	FD 123	1,662,958.52		$ -	-	-					680.53	1755		88
Hotel/Motel Tax	FD 126	552,340.00		$ -	-	-					17.88	137		11
Car Rental Tax	FD 127	292,609.28		$ -	-	-					348.95	125		5
Liberty Lake Transportation	FD 128			$ -	-	-					91.41	56		
Conservation Prop Care	FD 129	37,903.91		$ -	-	-					384.14			
WMOBE	FD 130			$ -	-	-					0			
Comm Development	FD 131	2,340,782.02		$ -	-	-		7	7	7	368.8	2808	0	466
911	FD 132	3,642,447.18		$ -	-	-		58.6	58.6	58.6	1880.8	7537	10	555
Victim Witness	FD 133	383,207.79		$ -	-	-		3.55	3.55	3.55	380.91	1589		106
Clerk LFO	FD 134	343,571.16		$ -	-	-					331.22	808		40
REET 1&2	FD 135/13	3,120,323.26		$ -	-	-						222		
Mental Health Risk Reserve	FD 138			$ -	-	-								
RID Guaranty Trust	FD 139	482.66		$ -		-					274.22			
Spokane CO RSN Prop	FD 140	463,839.28		$ -		-		1	1	1	50.54	1254		372
Dom Viol Advocacy	FD 141	12,065.33		$ -		-					132.49	257		4
Tourism Promotion Area	FD 142	1,687,592.34		$ -		-					203.88	181		27
Historical Doc Preservation	FD 143	302,060.49		$ -		-					132.49	1029		52
Trial Court Improvement	FD 144	96,741.21		$ -		-					243.15	199		25
Substance Abuse	FD 145	6,088,104.12		$ -		-		8	8	8	2816.29	6730	13	1492
Dev Disabilities	FD 146	6,778,894.82		$ -		-		5.6	5.6	5.6	3276.63	2933		647
Homelessness Prevention	FD 147	1,159,936.16		$ -		-					1679.25	2902		59
Mental Health	FD 148	49,472,443.27		$ -		-		31	31	31	3971.09	10396	1	1610
Probation	FD 150	1,389,121.95		$ 617	¿10	15,947	17692	20	20	20	1192.68	2816		165
Indigent Defense Improvement	FD 161			$ -		-						11		
Indigent Dep and Termination Defense	FD 162			$ -		-						-		
TIF Dist #1	FD 216			$ -		-						134		
TIF Dist #2	FD 217			$ -	-	-						133		
Courthouse Improvements	FD 302	4,274,262.84		$ -	-	-					210.03	582		118
Parks Cap Proj & Improv	FD 303	2,350,861.61		$ -	-	-					158.17			
Sewer Operations/ WWT	FD 401/E0	22,955,067.80		$ -	5,649	22,593		40	20	20	50504.79	11759	13	1353
Sewer Construction	FD 403	817,705.70		$ -	1,826	7,303		5	2.5	2.5		13764		438
Landfill Closure	FD 404	727,348.00		$ -	239	956		6	3	3	1199.3	2337	6	349
Golf	FD 405	2,133,373.73		$ -	-	-		12	12	12	1652.89	8974	31	1240
Building and Planning	FD 406	4,787,253.09		$ -	11,930	47,713		39	39	39	2130.12	6168	2	550
Fair	FD 407	5,194,426.86		$ -	-	-		18.5	18.5	18.5	2892.32	7254	3	1251
Stormwater	FD 409	710,187.56		$ -	1,048	4,191		6	3	3	6251.41	3281	3	269
Geiger Corrections Center	FD 415	14,415,941.44		$ -	-	-		146	146	146	2910	11030	39	2134
Aquifer Protection Agency	FD 436	3,797,441.45		$ -	1,399	5,595		5.7	2.8	2.8	1333.77	2635	1	248
General Facilities Charge	FD 438	5,697,107.90		$ -	-	-						127		
Equip Rent/Revolving	FD 501	10,549,798.54		$ -	-	-		30	15	15	46533.87	5757	146	6068
Information Systems Fund	FD 503	6,659,273.46		$ 1,078	2,479	29,434		58	58	58	1558.11	8383	50	502
Industrial Ins	FD 505	2,797,114.10		$ 2,746	-	10,229		5.8	5.8	5.8	1059.23	2006	5	376
Dental Ins	FD 506	2,831,981.19		$ -	-	-		0	7.8	7.8	1287.99	749		22
Liability Insurance	FD 507	7,346,794.46	(354,460.00)	$ 2,746	-	10,229		7.8			1374.62	2716		767
Medical Insurance	FD 508	12,500,451.14		$ -	-	-					1773.81	1271		62
Unemployment Ins	FD 509	209,332.42		$ -	-	-					271.16	364		4
Public Works Admin	FD 512	429,052.78	(107,355.00)	$ -	1,422	5,687		3	1.5	1.5	2785.01	1228		120
Payroll Clearing	FD 631	-		$ -	-	-						6302		
Weed Control	FD 655			$ -	-	-					11.3	482		466
Health District Fund	FD 658	2,885,170.03	(173,251.31)	$ 2,898	113,129	183,108				250		8194		4365
Air Pollution	FD 659			$ -	-	-					11.3	758		1067
Law Library	FD 660	258,712.97	(3,690.00)	$ -	-	-		0	0	1	116.03	958		177
Liberty Lake Transport Mitigation	FD 664			$ -	-	-						56		
Liberty Lake Transport Fund	FD 665	303.50		$ -	-	-						160		1
ALTCEW	FD 673			$ -	-	-					33.12	1038		1723
Newman Lake	FD 677	225,802.06		$ -	-	-					3097.8	552		79
FD 680-681 ESD	FD 680-681			$ -	-	-						2776		
FD 683-687 ESD	FD 683-687			$ -	-	-								
WA Govts	FD 694			$ -	-	-					650.24	670		619
Public Facilities Distr				$ -	-	-					2194.69	2664		2205

Direct Service Departments

Spokane County
Indirect Cost Model
Allocation Factors
2008 Actuals

Department Name - Division - Function	Dept #	Allocation Factor Inputs 1: Total Exp -For Indirect Rate Calc	2: Direct Billing	3: Building Depreciation	4: Steam Plant	5: Facilities	6: Liability Insurance	7: FTE	8: FTE - Adjusted for Public Works	9: FTE PW incl Health + Law Library	10: Fund Acctng	11: Financial Trans Total	Allocation Factor Inputs (cont.) 12: Fixed Assets Transactions	13: Accts Payable Vouchers
Airports				$ -		-								
Sewer Bonds		4,991,063.53		$ -		-								
Fire Districts				$ -		-						9909		3095
Cemetery Districts				$ -		-						1219		212
Water Districts				$		-						3413		1095
Irrigation Districts				$		-						4151		928
School Districts				$		-								
Library District				$		-						1478		
State Funds				$		-						10173		4
Joint Park & Rec				$		-						48		
RID				$		-						2273		
Sewer Districts				$		-						2010		1076
Transit				$		-						8762		
ULID				$		-								
Other				$ 18,596	17,278	75,831					0	654		0
City of Spokane	C10		-6846	$ 13,610	83,629	340,720						233		
City of Spokane Valley	C16			$								618		
Cities & Towns				$	-									
SCRWRF	FD 434	107,763.16		$	-			4	2	2	1470.68	2348	3	161
Major Sports	225	4,672,391.69		$ 12,879,	-							257	8	113
TIF District No 3-Medical Lake	FD 318	153,153.00		$	-							140		1
TOW. AIRWAY HEIGHTS - GENERAL	C01			$	-							150		
CITY, CHENEY - GENERAL	C02			5	-							144		
CITY, DEER PARK - GENERAL	C03			$	-							152		
TOW, FAIRFIELD-GENERAL	C04			$	-							122		
TOWN. LATAH - GENERAL	C05			$	-							118		
CITY, MEDICAL LAKE - GENERAL	C06			$	-							148		
TOWN. MILLWOOD - GENERAL	C07			$	-							120		
TOWN, ROCKFORD - GENERAL	C08			$	-							118		
TOWN, SPANGLE - GENERAL	C09			5	-							136		
TOW. WAVERLY - GENERAL	C11			$	-							112		
City, Liberty Lake - General	C15			5	-							0		
Emergency Communication Tax	FD 160	341476.07		S 23	-	2,657						16		
C12-C51	C12-51			$	-							1611		
District Court Probation	202	284,164.00		$	-							2		
FD 672	FD 672			$	-							0		0
FD 692-693	FD 692-3			$	-							0		
FD 654	FD 654				-							0		
FD 218	FD 218			a	-							0		
					-							0		
				$	-							0		
Grand Total		$ 415,176,580	(731,148.31)	$ 373,368	653,957	$ 3,816,584	2,310,006	2,157	1,984	$ 2,235	$ 280,910	473,451	726	74,498
Subtotal Indirect		$ 34,168,021	(85,546.00)	$ 57,408	69,706	$ 385,687	343,997	182	182	$ 182	$ -	16,839	30	2,188
Subtotal Direct		$ 379,007,559	(645,602.31)	$ 315,960	583,351	$ 3,430,897	1,966,009	1,974	1,802	$ 2,053	$ 280,910	456,612	696	72,310

Primary Allocation Percentages		Allocation Factor Distribution 1: Total Exp -For Indirect Rate Calc	2: Direct Billing	3: Building Depreciation	4: Steam Plant	5: Facilities	6: Liability Insurance	7: FTE	8: FTE - Adjusted for Public Works	9: FTE PW incl Health + Law Library	10: Fund Acctng	11: Financial Trans Total	Allocation Factor Distribution (c 12: Fixed Assets Transactions	13: Accts Payable Vouchers
Department Name - Division - Function	Dept #													
Building Depreciation		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Equipment Depreciation		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Insurance (Gen'l Fund)	337	0.56%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Admin Srvcs - General	340	2.55%	0.00%	1.18%	0.79%	1.16%	4.84%	0.10%	0.20%	0.18%	0.00%	0.39%	2.07%	0.46%
Admin Srvcs - Excess Comp	340	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Admin Srvcs - Direct Support	340	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Admin Srvcs - Record Storage	340	0.00%	0.00%	0.00%	0.00%	0 W	0.00%	0.00%	0.00%	0.00%	0 W %	0.00%	0.00%	0.00%
Admin Srvcs - Monroe Court Lease	340	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Admin Srvcs - Employee Programs	340	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 00%	0 W %	0.00%	0.00%	0.00%
Admin Srvcs - Valley Center Lease	340	0.00%	0.00%	0.00%	0.00%	0 W	0.00%	0.00%	0.00%	0 W %	0 00%	0.00%	0.00%	0.00%
Admin Svcs - Postal Courier	340	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 00%	0.00%	0.00%	0.00%
Labor Relations	340	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%	0.09%	0 10%	0.09%	0.00%	0.00%	0.00%	0.00%
Assessor	010	0.92%	0.00%	1.48%	0.88%	0.52%	2.40%	2.55%	2.77%	2.46%	0 00%	0.45%	0.28%	0.36%
Aud Fin Srvcs - Elected Auditor	020	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Aud Fin Srvcs - Fund Acctng	020	0.07%	0.00%	0.20%	0.15%	0.09%	0.21%	0.17%	0.19%	0.17%	0.00%	0.05%	0.03%	0.04%
Aud Fin Srvcs - Gen Fund Acctng	020	0.01%	0.00%	0.04%	0.03%	0.02%	0.04%	0.04%	0.04%	0 03%	0 00%	0.01%	0.03%	0.01%
Aud Fin Srvcs - Gen Acctng	020	0.19%	0 00%	0.53%	0.41%	0.25%	0.55%	0.48%	0.52%		0 00%	0 13%	0.00%	0 10%
Aud Fin Srvcs - Fixed Assets	020	0 01%	0.00%	0.03%	0.02%	0 01%	0 03%	0.03%	0.03%	0 03%	0.00%	0.01%	0 00%	0.01%
Aud Fin Srvcs - Accts Payable	020	0.04%	0.00%	0.12%	0 09%	0.05%	0 12%	0.11%	0.12%	0 11%	0.00%	0.03%	0.03%	0.02%
Aud Fin Srvcs - Payroll	020	0.05%	0 00%	0 14%	0.11%	0.07%	0 14%	0.13%	0.14%	0 12%	0.00%	0 03%	0.00%	0.03%
Aud Fin Srvcs - Peoplesoft	020	0.00%	0 00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 00%	0 W %	0.00%	0.00%	0.00%
Not Used	060	0.00%	0 00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 00%	0.00%	0.00%	0.00%	0.00%

Spokane County
Indirect Cost Model
Allocation Factors
2008 Actuals

		Allocation Factor Inputs											Allocation Factor Inputs (cont.)	
		1	2	3	4	5	6	7	8	9	10	11	12	13
Department Name - Division - Function	Dept #	Total Exp -For Indirect Rate Calc	Direct Billing	Building Depreciation	Steam Plant	Facilities	Liability Insurance	FTE	FTE - Adjusted for Public Works	FTE PW incl Health + Law Library	Fund Acctng	Financial Trans Total	Fixed Assets Transactions	Accts Payable Vouchers
Indirs Commissioner	060	0.19%	0.00%	1.07%	1.12%	0.70%	0.53%	0.42%	0.45%	0.40%	0.00%	0.27%	0.00%	0.22%
Prosecutor - Civil	250	0.19%	11.70%	0.87%	0.26%	0.49%	0.30%	0.61%	0.55%	0.40%	0.00%	0.18%	0.00%	0.08%
Treasurer - Elected Treasurer	320	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Treasurer - Cashiering	320	0.13%	0.00%	0.71%	0.42%	0.25%	0.45%	0.37%	0.40%	0.36%	0.00%	0.12%	0.00%	0.08%
Treasurer - Finance	320	0.13%	0.00%	0.40%	0.29%	0.17%	0.31%	0.22%	0.23%	0.21%	0.00%	0.12%	0.14%	0.08%
Treasurer -Tax Collection	320	0.17%	0.00%	0.95%	0.57%	0.34%	0.60%	0.61%	0.60%	0.59%	0.00%	0.16%	0.00%	0.11%
Information Systems	335	1.05%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.10%	0.00%	0.06%
Human Resources	041	0.18%	0.00%	1.58%	0.00%	0.68%	0.61%	0.59%	0.65%	0.57%	0.00%	0.21%	0.00%	0.21%
Civil Service	050	0.04%	0 W	0.09%	0.00%	0.03%	0.12%	0.14%	0.15%	0.13%	0.00%	0.09%	0.00%	0.08%
Facilities Maintenance	100	1.18%	0 M	3.75%	3.43%	3.46%	3.03%	1.28%	1.38%	1.21%	0.00%	0.88%	0.96%	0.73%
Purchasing - Direct Purch	280	0.06%	0 M	0.00%	0.00%	0.00%	0.16%	0.17%	0.18%	0.16%	0.00%	0.05%	0.28%	0.04%
Purchasing - Mail Center	280	0.14%	0.00%	0.18%	0.11%	0.06%	0.05%	0.06%	0.06%	0.06%	0.00%	0.13%	0.00%	0.10%
Purchasing - General Purch Services	280	0.03%	0.00%	0.00%	0.00%	0 W	0.25%	0.27%	0.29%	0.26%	0.00%	0.08%	0.00%	0.06%
State Examiner	270	0.07%	0.00%	0.03%	0.00%	0.07%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.14%	0.02%
Campus Security		0.19%	0.00%	0.00%	0.00%	0.00%	0.00%	0.05%	0.05%	0.04%	0.00%	0.07%	0.28%	0.06%
Steam Plant		0.00%	0.00%	1.94%	2.00%	1.76%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Direct Billing		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Treasurer's Utilities Lockbox		0.01%	0.00%	0.00%	0.00%	0.00%	0.05%	0.04%	0.04%	0.04%	0.00%	0.01%	0.00%	0.01%
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Coop Extension	005	0.10%	0.00%	0.51%	0.00%	1.88%	0.39%	0.18%	0.20%	0.18%	0.00%	0.42%	0.28%	0.08%
Bd Of Equalization	011	0.04%	0 M	0.04%	0.00%	0.09%	0.10%	0.14%	0.15%	0.13%	0.00%	0.14%	0.14%	0.12%
Aud Auto	020	0.15%	0.00%	0.05%	0.70%	0.42%	0.59%	0.51%	0.55%	0.49%	0.00%	0.53%	0.00%	0.15%
Aud Other	020	0.68%	0.00%	7.38%	1.03%	2.58%	1.02%	0.86%	0.93%	0.43%	0.00%	1.05%	0.14%	0.51%
Boundary Rev	025	0.06%	0.00%	0.00%	0.12%	0.06%	0.16%	0.12%	0.13%	0.12%	0.00%	0.15%	0.00%	0.11%
Dept of Emergency Mgt	040	0.44%	0.00%	0.01%	0 N	0 W %	1.29%	0.37%	0.40%	0.36%	0.00%	0.48%	1.93%	0.52%
Hearing Examiner	051	0.04%	0.00%	0.00%	0.08%	0.05%	0.12%	0.09%	0.10%	0.09%	0.00%	0.00%	0.00%	0.06%
Medical Examiner	070	0.33%	0.00%	0.00%	0.00%	0.00%	0.88%	0.46%	0.50%	0.45%	0.00%	0.35%	0.14%	0.60%
Clerk	090	0.67%	0.00%	4.24%	2.54%	2.09%	1.96%	2.60%	2.82%	2.51%	0.00%	1.04%	0.14%	0.34%
District Court	190	1.40%	0.00%	2.03%	3.31%	2.85%	3.60%	3.78%	4.11%	3.65%	0.00%	1.90%	0.28%	1.06%
Martin Hall	190	0.06%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 M	0.00%	0.00%	0.02%
Juvenile	200	2.09%	0.00%	9.85%	0.84%	6.03%	5.71%	5.08%	5.52%	4.90%	0.00%	4.17%	1.10%	1.32%
Pre-Trial Services	203	0.11%	0.00%	0.08%	0.23%	0.15%	0.29%	0.35%	0.38%	0.34%	0.00%	0.24%	0.00%	0.09%
Parks & Rec	220	0.56%	0.00%	1.94%	0.00%	0.00%	3.30%	0.97%	1.06%	0.94%	0.00%	1.85%	3.86%	2.96%
Ballpark	222	0.03%	0.00%	7.92%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.02%	0.00%	0.08%
Prosecutor Criminal	250	1.91%	0.00%	1.41%	138%	2.63%	4.19%	4.58%	4.97%	4.42%	0.00%	1.60%	0.28%	0.85%
Prosecutor Support Enforcement	250	0.57%	0.00%	0.00%	1.54%	1.05%	1.33%	1.42%	1.63%	1.45%	0.00%	0.40%	0.00%	0.41%
SCOPE	2ae	0.05%	0.00%	0.00%	0.00%	0 M	0.00%	0.00%	0.00%	0.00%	0.00%	0.15%	0.00%	0.63%
Sheriff	290	8.31%	0.00%	3.93%	7.58%	7.90%	27.72%	14.37%	15.62%	10.87%	0.00%	6.27%	24.38%	5.43%
Jail	291	497%	0.00%	6.87%	8.84%	29.49%	21.47%	10.90%	11.84%	1051%	0.00%	2.30%	1.10%	2.60%
Geiger Confinement	292	211%	0.00%	0.00%	0 N	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.02%
Communications	295	0.14%	0.00%	0.06%	0.00%	0.29%	0.96%	0.37%	0.40%	0.36%	0.00%	0.25%	10.06%	0.47%
Public Defender	305	1.99%	0.00%	3.46%	0.18%	1.28%	3.64%	4.13%	4.49%	3.98%	0.00%	1.38%	0.41%	117%
Counsel for Defense	306	0.24%	0.00%	0.47%	0.38%	0.23%	0.61%	0.51%	0.55%	0.40%	0.00%	0.20%	0.00%	0.25%
Superior Court	310	1.72%	0.00%	16.89%	1057%	6.28%	3.96%	283%	3.07%	273%	0.00%	5.67%	0.41%	1524%
SCRAPS	310	0.35%	0.00%	1.01%	0.00%	214%	1.06%	0.79%	0.86%	0.76%	0.00%	1.52%	0.00%	1.93%
Health District	336	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Debt Service	341	0.26%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.10%	0.00%	0.00%
Treas O&M	m 102	0.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.27%	0.30%	0.00%	0.12%
Auditor O&M	m 103	0.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.23%	025%	0.22%	0.22%	0.47%	0.14%	0.11%
RID Admin	FD 105	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0 W	0.00%	0.00%	0.04%	0.18%	0.00%	0.00%
Treasurer's REET Elec	FD 106	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.02%	0.00%	0.00%
Investment Pool	FD 107	0.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.50%	0.00%	0.02%
Courthouse	m 109	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.04%	0.01%	0.00%	0.00%
County Roads	FD 110	11.88%	0.00%	0.00%	3.77%	258%	0.00%	11.53%	6.26%	5.58%	44.13%	7.10%	4.13%	3.91%
Growth Man Act	FD 112	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.16%	0.01%	0.00%	0.00%
Veteran Services	FD 113	0.17%	0 W	0.00%	0.00%	0.17%	0.00%	0.19%	0.20%	0.18%	0.14%	054%	0.00%	1.57%
Dispute Resolution	m 115	0.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.06%	0.07%	0.00%	0.03%
Commute Trip Reduction	FD 116	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.15%	0.46%	0.00%	027%
Conservation Futures	FD 117	0.33%	0.00%	0 W	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.21%	0.47%	0.96%	0.67%
County Tax Ref	m 118	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.07%	0.05%	0.00%	0.00%
Recreation	m 122	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.23%	0.80%	0.00%	0.45%
Spokane CO Housing	m 123	0.40%	0.00%	0.00%	0 M	0.00%	0.00%	0.00%	0.00%	0.00%	0.24%	0.37%	0.00%	0.12%
Hotel/Motel Tax	m 126	0.13%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.03%	0.00%	0.01%
Car Rental Tax	FD 127	0.07%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.12%	0.03%	0.00%	0.01%
Liberty Lake Transportation	m 128	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.01%	0.00%	0.00%
Conservation Prop Care	m 129	0.01%	0.00%	0 W	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.14%	0.00%	0.00%	0.00%
WMOBE	m 130	0.00%	0.00%	0.00%	0 W	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Comm Development	FD 131	0.57%	0.00%	0.00%	0.00%	0.00%	0.00%	0.32%	0.35%	0.31%	0.13%	0.59%	0.00%	0.63%
911	m 132	0.88%	0.00%	0.00%	0.00%	0.00%	0.00%	2.72%	2.05%	2.62%	0.67%	1.59%	1.38%	0.74%
Victim Witness	m 133	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.16%	0.18%	0.16%	0.14%	0.34%	0.00%	0.14%
Clerk LFO	m 134	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.12%	0.17%	0.00%	0.05%
REET 1&2	FD 135/13	0.76%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.05%	0.00%	0.00%
Mental Health Risk Reserve	m 138	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RID Guaranty Trust	m 139	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.10%	0.00%	0.00%	0.00%
Spokane CO RSN Prop	FD 140	0.11%	0.00%	0.00%	0.00%	0.00%	0.00%	0.05%	0.05%	0.04%	0.02%	0.26%	0.00%	0.50%
Dom Viol Advocacy	FD 141	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.05%	0.05%	0.00%	001%

Spokane County
Indirect Cost Model
Allocation Factors
2008 Actuals

		Allocation Factor Inputs											Allocation Factor Inputs (cont.)	
		1	2	3	4	5	6	7	8	9	10	11	12	13
Department Name - Division - Function	Dept #	Total Exp -For Indirect Rate Calc	Direct Billing	Building Depreciation	Steam Plant	Facilities	Liability Insurance	FTE	FTE - Adjusted for Public Works	FTE PW incl Health + Law Library	Fund Acctng	Financial Trans Total	Fixed Assets Transactions	Accts Payable Vouchers
Direct Service Departments														
Tourism Promotion Area	FD 142	0.41%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.07%	0.04%	0.00%	0.04%
Historical Doc Preservation	FD 143	0.07%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.05%	0.22%	0.00%	0.07%
Trial Court Improvement	FD 144	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.09%	0.04%	0.00%	0.03%
Substance Abuse	FD 145	1.47%	0.00%	0.00%	0.00%	0.00%	0.00%	0.37%	0.40%	0.36%	1.00%	1.42%	1.79%	2.00%
Dev Disabilities	FD 146	1.64%	0.00%	0.00%	0.00%	0.00%	0.00%	0.26%	0.26%	0.25%	1.17%	0.62%	0.00%	0.87%
Homelessness Prevention	m147	0.28%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.60%	0.61%	0.00%	0.08%
Mental Health	m148	1197%	0 w 4 1	0 00%	0.00%	0.00%	0.00%	1.44%	1.56%	1.39%	1.41%	2.20%	0.14%	2.16%
Probation	FD 150	0.34%	0.00%	0 17%	088%	0.42%	0.77%	093%	1.01%	0.89%	0.42%	0.59%	0.00%	0.22%
Indigent Defense Improvement	FD 161	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Indigent Dep and Terminaton Defense	FD 162	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TIF Dist #1	FD 216	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.00%	0.00%
TIF Dist #2	FD 217	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.00%	0.00%
Courthouse Improvements	FD 302	1.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.07%	0.12%	0.00%	0.16%
Parks Cap Proj & Improv	FD 303	0.57%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.08%	0.00%	0.00%	0.00%
Sewer Operations/ WWT	FD 401/E0	5.56%	0.00%	0.00%	0.87%	0.59%	0.00%	185%	1.01%	0.89%	17.98%	248%	1.78%	1.82%
Sewer Construction	FD 403	0.20%	0.00%	0.00%	028%	0.19%	0.00%	013%	0.13%	0.11%	0.00%	2.91%	0.00%	0.59%
Landfill Closure	FD 404	0.18%	0 00%	0.00%	0.04%	0.03%	0.00%	028%	0.15%	0.13%	0.43%	0.48%	0.83%	0.47%
Golf	FD 405	0.52%	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.60%	0.54%	0.66%	1.80%	427%	1.66%
Building and Planning	FD 406	1.16%	0.00%	0.00%	143%	1.25%	0.00%	181%	1.97%	1.74%	0.78%	1.30%	0.28%	0.74%
Fair	FD 407	1.26%	0.00%	0.00%	0.00%	0.00%	0.00%	0.86%	0.93%	0.83%	1.03%	1.53%	0.41%	1.68%
Stormwater	FD 408	0.17%	0.00%	0.00%	0.16%	0.11%	0.00%	028%	0.15%	0.13%	2.23%	069%	0.41%	0.36%
Geiger Corrections Center	FD 415	3.49%	0.00%	0.00%	0.00%	0.00%	0.00%	6.77%	7.36%	6.53%	1.04%	2.33%	5.37%	2.86%
Aquifer Protection Agency	FD 436	0.92%	0.00%	0.00%	021%	0.15%	0.00%	0.26%	0 14%	0.13%	0.47%	0.56%	0.14%	0.33%
General Facilities Charge	FD 438	1.38%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.00%	0.00%
Equip Rent/Revolving	FD 501	2.55%	0.00%	0.00%	0.00%	0.00%	0.00%	1.39%	0.76%	0.67%	16.57%	1.22%	20.11%	8.15%
Information Systems Fund	FD 503	1.61%	0.00%	0.29%	0.38%	0.77%	0.00%	2.69%	2.92%	2.59%	0 55%	1.77%	6.89%	0.67%
Industrial Ins	FD 505	0.87%	0.00%	0.74%	0.00%	0.27%	0.00%	027%	0.28%	0.26%	0.38%	0.42%	0.69%	0.50%
Dental Ins	FD 506	0.69%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.39%	0.35%	0.46%	0.16%	0.00%	0.03%
Liability Insurance	FD 507	1.78%	46.48%	0.74%	0.00%	0.27%	0.00%	0.36%	0.00%	0.00%	0.49%	0.57%	0.00%	1.03%
Medical Insurance	FD 508	3.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.63%	0.27%	0.00%	0.07%
Unemployment Ins	FD 509	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.10%	0.08%	0.00%	0.01%
Public Works Admin	m512	0.10%	14.68%	0.00%	0.22%	0.15%	0.00%	0.14%	0.08%	0.07%	0.99%	0.26%	0.00%	0.16%
Payroll Clearing	FD S31	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.33%	0.00%	0.00%
Weed Control	m655	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.10%	0.00%	0.63%
Health District Fund	FD 658	0.70%	23.70%	0.78%	17.32%	4.80%	0.00%	0.00%	0.00%	11.18%	0.00%	1.73%	0.00%	5.86%
Air Pollution	FD 659	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.16%	0.00%	1.43%
Law Library	FD 660	0.06%	0.60%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.04%	0.04%	0.20%	0.00%	024%
Liberty Lake Transport Mitigation	FD 664	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	001%	0.00%	0.00%
Liberty Lake Transport Fund	FD 665	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.00%	0.00%
ALTCEW	FD 673	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.22%	0.00%	231%
Newman Lake	FD 677	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.10%	0.12%	0.00%	01 1%
FD 680-681 ESD	FD 680-68	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.58%	0.00%	0.00%
FD 683-687 ESD	FD 683-68	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WA Govts	FD 694	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.30%	0.14%	0.00%	0.83%
Public Facilities Distr		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.78%	0.56%	0.00%	2.98%
Airports		0 00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.96%	0.00%	0.00%
Sewer Bonds		1.21%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 00%
Fire Districts		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.09%	0.00%	4.15%
Cemetery Districts		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.26%	0.00%	028%
Water Districts		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.72%	0.00%	1.47%
Irrigation Districts		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.88%	0.00%	1.25%
School Districts		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	7.97%	0.00%	082%
Library District		0.00%	0.00%	0.00%	0.00%	0 W %	0.00%	0.00%	0.00%	0.00%	0.00%	0.31%	0.00%	0.00%
State Funds		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.15%	0.00%	0.01%
Joint Park & Rec		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	001%	0 00%	0.00%
RID		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.00%	0.00%
Sewer Districts		0.00%	0.00%	0.00%	0. 0 %	0.00%	0 00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.00%	1.44%
Transit		0.00%	0 00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.85%	0 00%	0.00%
ULID		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other		0.00%	0.00%	4.98%	2.65%	1.99%	0.00%	0.00%	0.00%	0.00%	0.00%	0.14%	0.00%	0.00%
City of Spokane	C10	0.00%	0.94%	3.65%	12.01%	8.93%	0.00%	0.00%	0.00%	0.00%	0.00%	0.05%	0.00%	0.00%
City of Spokane Valley	C16	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.13%	0.00%	0.00%
Cities & Towns		0.00%	0.00%	0.00%	O W %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SCRWRF	FD 434	0.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.19%	0.10%	0.09%	0.52%	0.50%	0.41%	0.22%
Motor Sports	225	1.13%	0.00%	3.45%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.05%	1.10%	0.15%
TIF District No 3-Medical Lake	FD 318	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.00%	0.00%
TOWN, AIRWAY HEIGHTS - GENERAL	C01	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.00%	0.00%
CITY, CHENEY - G E N U W	C02	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.00%	0.00%
CITY, DEER PARK - GENERAL	C03,	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.00%	0.00%
TOWN, FAIRFIELD - GENERAL	C M	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.00%	0.00%
TOWN, LATAH - GENERAL	C05	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.02%	0.00%	0.00%
CITY, MEDICAL LAKE - GENERAL	C06	0.00%	0.00%	0.00%	0.00%	0.00%	0 00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.00%	0.00%
TOWN, MILLWOOD - GENERAL	C07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.00%	0.00%
T O W . ROCKFORD - GENERAL	C08	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.02%	0.00%	0.00%
TOWN, SPANGLE - GENERAL	C09	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.00%	0.00%
TOWN, WAVERLY - GENERAL	C11	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.02%	0.00%	0.00%
City, Liberty Lake - General	C15	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Spokane County
Indirect Cost Model
Allocation Factors
2008 Actuals

Department Name - Division - Function	Dept #	Allocation Factor Inputs 1 Total Exp -For Indirect Rate Calc	2 Direct Billing	3 Building Depreciation	4 Steam Plant	5 Facilities	6 Liability Insurance	7 FTE	8 FTE - Adjusted for Public Works	9 FTE PW incl Health + Law Library	10 Fund Acctng	11 Financial Trans Total	Allocation Factor Inputs (cont.) 12 Fixed Assets Transactions	13 Accts Payable Vouchers
Emergency Communication Tax	FD 160	0.08%	0.00%	0.01%	0.00%	0.07%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
C12-C51	C12-51	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.34%	0.00%	0.00%
District Court Probation	202	0.07%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FD 672	FD 672	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FD 692-693	FD 692-3	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FD 654	FD 654	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FD 218	FD 218	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Grand Total		**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**
Subtotal Indirect		**8.27%**	**11.70%**	**15.38%**	**10.67%**	**10.11%**	**14.89%**	**8.46%**	**9.20%**	**8.16%**	**0.00%**	**3.56%**	**4.13%**	**2.94%**
Subtotal Direct		**91.73%**	**88.30%**	**84.62%**	**89.33%**	**89.89%**	**85.11%**	**91.54%**	**90.80%**	**91.84%**	**100.00%**	**96.44%**	**95.87%**	**97.06%**
		Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.

Secondary Allocation Percentages

Department Name - Division - Function	Dept #	Allocation Factor Distribution 1 Total Exp -For Indirect Rate Calc	2 Direct Billing	3 Building Depreciation	4 Steam Plant	5 Facilities	6 Liability Insurance	7 FTE	8 FTE - Adjusted for Public Works	9 FTE PW incl Health + Law Library	10 Fund Acctng	11 Financial Trans Total	Allocation Factor Distribution (co 12 Fixed Assets Transactions	13 Accts Payable Vouchers
Building Depreciation														
Equipment Depreciation														
Insurance (Gen'l Fund)	337													
Admin Srvcs - General	340													
Admin Srvcs - Excess Comp	340													
Admin Srvcs - Direct Support	340													
Admin Srvcs - Record Storage	340													
Admin Srvcs - Monroe Court Lease	340													
Admin Srvcs - Employee Programs	340													
Admin Srvcs - Valley Center Lease	340													
Admin Svcs - Postal Courier	340													
Labor Relations	340													
Assessor	010													
Aud Fin Srvcs - Elected Auditor	020													
Aud Fin Srvcs - Fund Acctng	020													
Aud Fin Srvcs - Gen Fund Acctng	020													
Aud Fin Srvcs - Gen Acctng	020													
Aud Fin Srvcs - Fixed Assets	020													
Aud Fin Srvcs - Accts Payable	020													
Aud Fin Srvcs - Payroll	020													
Aud Fin Srvcs - Peoplesoft	020													
Not Used	060													
Commissioner	060													
Prosecutor - Civil	250													
Treasurer - Elected Treasurer	320													
Treasurer - Cashiering	320													
Treasurer - Finance	320													
Treasurer -Tax Collection	320													
Information Systems	335													
Human Resources	041													
Civil Service	050													
Facilities Maintenance	100													
Purchasing - Direct Purch	260													
Purchasing - Mail Center	260													
Purchasing - General Purch Services	260													
State Examiner	270													
Campus Security														
Steam Plant														
Direct Billing														
Treasurer's Utilities Lockbox														

Indirect Cost Pools

Coop Extension	005	0.11%	0.00%	0.60%	0.00%	1.87%	0.46%	0.20%	0.22%	0.19%	0.00%	0.43%	0.29%	0.37%
Bd Of Equalization	011	0.05%	0.00%	0.05%	0.00%	0.10%	0.12%	0.15%	0.17%	0.15%	0.00%	0.16%	0.14%	0.12%
Aud Auto	020	0.17%	0.00%	1.00%	0.78%	0.47%	0.69%	0.56%	0.61%	0.54%	0.00%	0.55%	0.00%	0.15%
Aud Other	020	0.74%	0.00%	8.72%	1.15%	2.87%	1.20%	0.94%	1.03%	0.90%	0.00%	1.08%	0.14%	0.62%
Boundary Rev	025	0.06%	0.00%	0.00%	0.13%	0.09%	0.18%	0.13%	0.14%	0.13%	0.00%	0.16%	0.00%	0.11%
Dept of Emergency Mgt	040	0.48%	0.00%	0.01%	0.00%	0.06%	1.52%	0.41%	0.44%	0.39%	0.00%	0.50%	2.01%	0.54%
Hearing Examiner	061	0.05%	0.00%	0.00%	0.09%	0.06%	0.15%	0.10%	0.11%	0.10%	0.00%	0.10%	0.00%	0.06%
Medical Examiner	070	0.36%	0.00%	0.00%	0.00%	0.00%	1.04%	0.51%	0.56%	0.49%	0.00%	0.37%	0.14%	0.62%
Clerk	090	0.73%	0.00%	5.01%	2.85%	2.32%	2.30%	2.84%	3.11%	2.73%	0.00%	1.08%	0.14%	0.38%
District Court	190	1.52%	0.00%	2.40%	3.71%	2.95%	4.23%	4.13%	4.52%	3.97%	0.00%	1.97%	0.29%	1.09%
Martin Hall	199	0.06%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.02%

Spokane County
Indirect Cost Model
Allocation Factors
2008 Actuals

		Allocation Factor Inputs											Allocation Factor Inputs (cont.)	
		1	2	3	4	5	6	7	8	9	10	11	12	13
Department Name - Division - Function	Dept #	Total Exp -For Indirect Rate Calc	Direct Billing	Building Depreciation	Steam Plant	Facilities	Liability Insurance	FTE	FTE - Adjusted for Public Works	FTE PW Incl Health + Law Library	Fund Acctng	Financial Trans Total	Fixed Assets Transactions	Accts Payable Vouchers
Juvenile	200	2.28%	0.00%	11.63%	11.01%	6.71%	6.70%	5.55%	6.08%	5.34%	0.00%	4.32%	1.15%	1.36%
Pre-Trial Services	203	0.12%	0.00%	0.07%	0.26%	0.16%	0.35%	0.38%	0.42%	0.37%	0.00%	0.25%	0.00%	0.10%
Parks & Rec	220	0.61%	0.00%	2.29%	0 M	0.00%	3.88%	1.06%	1.17%	1.02%	0.00%	1.91%	4m	3.05%
Ballpark	222	0.03%	0.00%	0.38%	0.00%	a m	0.00%	0.00%	0.00%	0.00%	0.00%	0.02%	0.00%	0 06%
Prosecutor Criminal	250	2.05%	O W	1.67%	1.55%	2.93%	4.82%	5.00%	5.48%	481%	0.00%	1.66%	0.29%	0.88%
Prosecutor Support Enforcement	250	0.83%	0.00%	0.00%	1.73%	1.17%	1.56%	1.55%	1.80%	1.58%	0.00%	0.41%	0.00%	0.42%
SCOPE	288	OM%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.15%	0.00%	0.65%
Sheriff	290	9.06%	0.00%	4.65%	0.40%	8.79%	3257%	15.70%	17.21%	15.10%	0.00%	6 50%	25.43%	5.59%
Jail	291	5 42%	0.00%	8.12%	9.67%	32.81%	25.22%	11.90%	13.04%	11.45%	0.00%	2.38%	1.15%	2.68%
Geiger Confinement	292	2.30%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.02%
Communications	295	0.15%	0.00%	0.07%	0.00%	0.32%	1.13%	0.41%	0.44%	0.39%	0.00%	0.26%	10.49%	0.48%
Public Defender	305	2.17%	0.00%	4.11%	0.20%	1.40%	4.27%	4.51%	4.04%	4.34%	0.00%	1.43%	0.43%	1.20%
Counsel for Defense	306	0.26%	0.00%	0.55%	0.43%	0.28%	0.72%	0.56%	0.61%	0.54%	0.00%	021%	0.00%	0'26%
Superior Court	310	1.86%	0.00%	10.95%	11.83%		465%	3.09%	3.39%	2.97%	0.00%	5.88%	0.43%	15.70%
SCRAPS	330	0.38%	0.00%	2.26%	0.00%	2.38%	1.24%	0.86%	0.94%	0.83%	0.00%	1.58%	0.00%	1.68%
Health District	336	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Debt Service	341	0.28%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.11%	0 00%	0.00%
Treas O&M	FD 102	0 04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.27%	0.31%	0 W %	0.13%
Auditor O&M	FD 103	0.09%	0 00%	0.00%	0.00%	0.00%	0.00%	025%	0.28%	024%	0.22%	0.49%	0.14%	0 12%
RID Admin	FD 105	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.04%	0.16%	0.00%	0.00%
Treasurer's REET Elec	FD 106	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.02%	0.00%	0.00%
Investment Pool	FD 107	0.04%	0.00%	0.00%	a m	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.52%	0.00%	0.02%
Courthouse	FD 109	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 00%	0.00%	0.04%	0.01%	0.00%	0.00%
County Roads	FD 110	12.96%	0.00%	0.00%	4.22%	2.67%	0.00%	12.59%	6.90%	6.06%	44.13%	7.36%	4.31%	4.03%
Growth Man Act	FD 112	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	000%	0.00%	0.16%	0.01%	0.00%	0.00%
Veteran Services	FD 113	0.18%	0.00%	0.00%	0.00%	0.19%	0.00%	0.20%	0.22%	0.10%	0.14%	0.56%	0.00%	1.62%
Dispute Resolution	FD 115	0.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 00%	0.06%	0.07%	0.00%	0.03%
Commute Trip Reduction	FD 116	0.11%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.15%	0.48%	0.00%	027%
Conservation Futures	FD 117	0.36%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	021%	0.48%	1.01%	0.69%
County Tax Ref	FD 118	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	OM%	0.07%	0.05%	0.00%	0.00%
Recreation	FD 122	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.23%	0.83%	0.00%	0.46%
Spokane CO Housing	FD 123	0.44%	0.00%	0.00%	a m	0.00%	0.00%	0.00%	0 00%	0.00%	024%	0.38%	0.00%	0.12%
Hotel/Motel Tax	FD 126	0.15%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 00%	0.00%	0.01%	0.03%	0.00%	0.02%
Car Rental Tax	FD 127	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 00%	0.00%	0.12%	0.03%	0.00%	0.01%
Liberty Lake Transportation	FD 128	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.01%	0.00%	0.00%
Conservation Prop Care	FD 129	0.01%	0.00%	0.00%	0.00%	0 OW	0.00%	0.00%	0.00%	0.00%	0.14%	0.00%	0.00%	0.00%
WMOBE	FD 130	0.00%	0.00%	0.00%	0.00%	0 00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Comm Development	FD 131	0.62%	0.00%	0.00%	0.00%	0.00%	0.00%	0.35%	0.39%	0 34%	0.13%	0.81%	0.00%	0.64%
911	FD 132	0.96%	0.00%	0.00%	0.00%	0.00%	0.00%	2.97%	3.25%	2.85%	0.67%	1.65%	1.44%	0.77%
Victim Witness	FD 133	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.18%	0.20%	0.17%	0.14%	035%	0.00%	0.15%
Clerk LFO	FD 134	0.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.12%	0.18%	0.00%	0.06%
REET 1&2	FD 135/134	0.82%	0.00%	0.00%	0.00%	O W %	0.00%	0.00%	0.00%	0.00%	0.00%	0.05%	0.00%	0.00%
Mental Health Risk Reserve	FD 138	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RID Guaranty Trust	FD 139	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.10%	0.00%	0.00%	0.00%
Spokane CO RSN Prop	FD 140	0.12%	0.00%	0.00%	0.00%	0.00%	0.00%	0.05%	0.06%	0 05%	0.02%	0.27%	0.00%	0.51%
Dom Viol Advocacy	FD 141	0.00%	0.00%	0.00%	0.00%	a m	0.00%	0.00%	0.00%	0.00%	0.05%	0.06%	0.00%	0.01%
Tourism Promotion Area	FD 142	0.46%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	007%	0.04%	0.00%	0.04%
Historical Doc Preservation	FD 143	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.05%	0.23%	0.00%	0.07%
Trial Court Improvement	FD 144	0.03%	0.00%	0.00%	0.00%	O W %	0.00%	0.00%	0.00%	0.00%	0.09%	0.04%	0.00%	0.03%
Substance Abuse	FD 145	1.61%	0.00%	0.00%	0.00%	a m	0.00%	0.41%	0.44%	039%	1.00%	1.47%	1.87%	2.06%
Dev Disabilities	FD 146	1.79%	0.00%	0.00%	0.00%	000%	0.00%	0.28%	0.31%	0.27%	1.17%	0.84%	0.00%	0.89%
Homelessness Prevention	FD 147	0.31%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 00%	0.00%	0.60%	0.64%	0.00%	0.08%
Mental Health	FD 148	13.05%	0.00%	0.00%	0.00%	O W %	0.00%	1.57%	1.72%	151%	1.41%	228%	0.14%	2.23%
Probation	FD 150	0.37%	0.00%	0.20%	0.76%	0.46%	0.90%	1.01%	111%	0 97%	0.42%	0.82%	0.00%	0.23%
Indigent Defense Improvement	FD 161	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Indigent Dep and Terminaton Defense	FD 162	0.00%	0.00%	0.00%	0.00%	O W %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TIF Dist #1	FD 216	0.00%	0.00%	0.00%	0.00%	0 W	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.00%	0.00%
TIF Dist #2	FD 217	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.00%	0.00%
Courthouse Improvements	FD 302	1.13%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.07%	0.13%	0.00%	0.16%
Parks Cap Proj & Improv	FD 303	0.62%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 M	0.06%	0.00%	0.00%	0.00%
Sewer Operations/ WWT	FD 401/E0	6.06%	0.00%	0.00%	0.97%	0.66%	0.00%	2.03%	1.11%	0.97%	17.08%	2.58%	1.87%	1.87%
Sewer Construction	FD 403	0.22%	0.00%	0.00%	0.31%	021%	0.00%	0.25%	014%	0.12%	0.00%	3.01%	0.00%	0.61%
Landfill Closure	FD 404	0.19%	0.00%	0.00%	0.04%	0.03%	0.00%	0.30%	0.17%	0.15%	0.43%	0.51%	0.86%	0.48%
Golf	FD 405	0.56%	0.00%	0.00%	0.00%	0.00%	0.00%	0.61%	0.67%	0.58%	0.66%	197%	4.45%	1.71%
Building and Planning	FD 406	1.28%	0.00%	0.00%	295 %	1.39%	0.00%	1.98%	2.16%	1.90%	0.76%	1.35%	0.29%	0.76%
Fair	FD 407	1.37%	0.00%	0.00%	0.00%	0.00%	0.00%	0.94%	1.03%	0.90%	1.03%	1.59%	0.43%	1.73%
Stormwater	FD 408	0.18%	0.00%	0.00%	0.18%	0.12%	0.00%	0.30%	0.17%	0.15%	223%	0.72%	0.43%	0.37%
Geiger Corrections Center	FD 415	3.80%	0.00%	0.00%	0.00%	0.00%	0.00%	7.40%	8.10%	7.11%	1.04%	2.42%	5.60%	295%
Aquifer Protection Agency	FD 436	1.00%	0.00%	0.00%	024%	0.16%	0.00%	0.29%	0.16%	0.14%	0.47%	0.58%	0.14%	0.34%
General Facilities Charge	FD 438	1.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.00%	0.00%
Equip Rent/Revolving	FD 501	278%	0.00%	0 W	0.00%	0.00%	0.00%	1.52%	083%	0.73%	16.57%	1.26%	20.98%	8.39%
Information Systems Fund	FD 503	1.76%	0.00%	0.34%	042%	0.86%	0.00%	2.94%	3.22%	2.83%	0.55%	154%	7.18%	0.69%
Industrial Ins	FD 505	0.73%	0.00%	0.87%	0.00%	0.30%	0.00%	0.29%	0.32%	0.28%	0.38%	0.44%	0.72%	0.52%
Dental Ins	FD 506	0.75%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.43%	0.38%	0.46%	0.16%	0.00%	0.03%
Liability Insurance	FD 507	1.80%	54.90%	0.87%	0.00%	0.30%	0.00%	0.40%	0.00%	0.00%	0.49%	0.59%	0.00%	1.06%
Medical Insurance	FD 508	3.30%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.63%	0.28%	0.00%	0.07%
Unemployment Ins	FD 509	0.06%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O W %	0.00%	0.10%	0.08%	0.00%	0.01%

Direct Service Departments

Spokane County
Indirect Cost Model
Allocation Factors
2008 Actuals

		Allocation Factor Inputs											Allocation Factor Inputs (cont.)	
		1	2	3	4	5	6	7	8	9	10	11	12	13
Department Name - Division - Function	Dept #	Total Exp -For Indirect Rate Calc	Direct Billing	Building Depreciation	Steam Plant	Facilities	Liability Insurance	FTE	FTE - Adjusted for Public Works	FTE PW incl Health + Law Library	Fund Acctng	Financial Trans Total	Fixed Assets Transactions	Accts Payable Vouchers
Public Works Admin	FD 512	0.11%	16.63%	0.00%	0.24%	0.17%	0.00%	0.15%	0.08%	0.07%	0.99%	0.27%	0.00%	0.17%
Payroll Clearing	FD 631	0.00%	0.00%	0.00%	[illegible]	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.38%	0.00%	0.00%
Weed Control	FD 655	0.00%	0 W %	0 D M L	0.00%	0 00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.10%	0.00%	0.64%
Health District Fund	FD 658	0.76%	26.84%	0.92%	19.39%	5.34%	0.00%	0.00%	0.68%	12111%	0.00%	1.79%	0.00%	6.04%
Air Pollution	FD 659	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 W %	0.00%	0.17%	0.00%	1.48%
Law Library	FD 660	0.07%	0.57%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.05%	0.04%	0.21%	0.00%	0.24%
Liberty Lake Transport Mitigation	FD 664	0.00%	0.00%	0.00%	0.00%	0 00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%
Liberty Lake Transport Fund	FD 665	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 04%	0.00%	0.00%
ALTCEW	FD 673	0.00%	0.00%	0.00%	0.00%	0 00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.23%	0.00%	2.38%
Newman Lake	FD 677	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.10%	0.12%	0.00%	0.11%
FD 680-681 ESD	FD 680-68	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.61%	0.00%	0.00%
FD 683-687 ESD	FD 683-68	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WA Govts	FD 694	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.30%	0.15%	0.00%	0.86%
Public Facilities Distr		0.00%	0.00%	0.00%	0.00%	0 W %	0.00%	0.00%	0.00%	0.00%	0.78%	0.58%	0.00%	3.05%
Airports		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.89%	0.00%	0 00%
Sewer Bonds		1.32%	0 00%	0.00%	0.00%	0.00%	0 00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 00%
Fire Districts		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.17%	0.00%	4.26%
Cemetery Districts		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.27%	0.00%	0.29%
Water Districts		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 78%	0.00%	151%
Irrigation Districts		0 00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.91%	0.00%	120%
School Districts		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	11.28%	0.00%	0.63%
Library District		0.00%	0 W %	0 W %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.32%	0.00%	0 00%
State Funds		0 00%	0.00%	0 00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.23%	0.00%	0 01%
Joint Park & Rec		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0 0 W	0.00%
RID		0.00%	0.00%	0 00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.50%	0.00%	0.00%
Sewer Districts		0.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.44%	0.00%	1.49%
Transit		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 00%	0.00%	0.00%	0.00%	1.92%	0.00%	0.00%
ULID		0.00%	0.00%	0 00%	0.00%	0.00%	0.00%	0 W	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other		0.00%	0.00%	5 89%	2.96%	221%	0.00%	0.00%	0.00%	0.00%	0.00%	0.14%	0.00%	0.00%
City of Spokane	C10	0.00%	1.06%	4.31%	14.34%	9.93%	0.00%	0 W %	0.00%	0.00%	0.00%	0.05%	0.00%	0.00%
City of Spokane Valley	C16	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 W	0.00%	0.00%	0.00%	0.14%	0.00%	0.00%
Cities & Towns		0.00%	0.68%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SCRWRF	FD 434	0.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0 20%	0.11%	0.10%	0.52%	0.51%	0.43%	0.22%
Motor Sports	225	123%	0.00%	4 08%	0.00%	0.00%	0.00%	0 W %	0.00%	0.00%	0.00%	0.06%	1.15%	0.16%
TIF District No 3-Medical Lake	FD 316	0.04%	0.00%	0 00%	0.00%	0.00%	0.00%	0 00%	0.00%	0.00%	0.00%	0.03%	0.00%	0.00%
TOWN, AIRWAY HEIGHTS - GENERAL	C01	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 00%	0.00%	0.68%	0.00%	0.03%	0.00%	0.00%
CITY, CHENEY - GENERAL	C02	0.00%	0.00%	0 00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.00%	0.00%
CITY, DEER PARK - GENERAL	C03	0.00%	0.00%	0 00%	0.00%	0.00%	0.00%	0 00%	0.00%	0.00%	0.00%	0.03%	0.00%	0.00%
TOWN, FAIRFIELD - GENERAL	C04	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.00%	0 00%
TOWN, LATAH - GENERAL	C05	0.68%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 63%	0.00%	0.00%
CITY, MEDICAL LAKE - GENERAL	C06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.63%	0 00%	0.00%
T O M , MILLWOOD " QENERAL	C07	0.00%	0.00%	0.00%	0.00%	0 00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.00%	0.00%
TOWN, ROCKFORD - GENERAL	C08	0 00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0 00%	0.00%
TOWN, SPANGLE - GENERAL	C09	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.68%	0.00%	0.00%	0.00%	0.03%	0.00%	0.00%
TOWN, WAVERLY - GENERAL	C11	0.68%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.02%	0.00%	0.00%
City, Liberty Lake - General	C15	0.00%	0 O W	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 00%
Emergency Communication Tax	FD 160	0.09%	0.00%	0.01%	0.00%	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
C12-C51	C12-51	0.68%	0 D O X	0 D M L	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.35%	0.00%	0.00%
District Court Probation	202	0.07%	0.00%	0.00%	0.00%	0.00%	0 O W	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FD672	FD 672	0.00%	0.00%	0.00%	0.00%	0.00%	0 W %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FD692693	FD 692-3	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 D M L	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FD654	FD 654	0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FD 218	FD 218	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		0.00%	0.00%	0.00%	0.00%	0.00%	0 00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Grand Total		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Subtotal Indirect		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Subtotal Direct		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
		Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.

Spokane County
Indirect Cost Model
Allocation Factors
2008 Actuals

Department Name - Division - Function	Dept #	14 PA Civil Hours of Support	15 TR Cashiering Cash Receipt Count	16 Treasurer's Finance Document Ct	17 Total Taxes Collected for Treasurer	18 ISD Gen Fund Support Combined	19 Treasurer's Utilities Lockbox	20 FTE for Civil	21 Avg % PO/Dollars	22 Purch Direct Support	Allocation Factor Inputs (cont.) 23 Security Hours Support	24 Adj Exp - General Fund	25 Adj Exp - All Funds	26 Equipment Depreciation
Building Depreciation														
Equipment Depreciation														
Insurance (Gen'l Fund)	337				793993.46							2,310,008.00	2,310,008.00	0
Admin Srvcs - General	340	7.25	0.42	0.451386	2143872.1	178242.95			0.4534	48		3,151,873.36	3,151,873.36	1720
Admin Srvcs - Excess Comp	340													0
Admin Srvcs - Direct Support	340													0
Admin Srvcs - Record Storage	340													0
Admin Srvcs - Monroe Court Lease	340													0
Admin Srvcs - Employee Programs	340													0
Admin Srvcs - Valley Center Lease	340													0
Admin Svcs - Postal Courier	340													0
Labor Relations	340		0		193,852.68	6625.83						193,852.68	193,852.68	0
Assessor	010	492	0.63		1305884.6	544447.21			0.1067	12.5		3,199,424.33	3,199,424.33	13488
Aud Fin Srvcs - Elected Auditor	020													
Aud Fin Srvcs - Fund Acctng	020	6			100,272	59,204			0.01846	68		291,726	291,726	892
Aud Fin Srvcs - Gen Fund Acctng	020	1			19,449	11,483			0.00358	13		56,583	56,583	173
Aud Fin Srvcs - Gen Acctng	020	18			267,630	158,019			0.04927	177		778,631	778,631	2,380
Aud Fin Srvcs - Fixed Assets	020	1			15,455	9,125			0.00285	10		44,965	44,965	137
Aud Fin Srvcs - Accts Payable	020	4			60,098	35,484			0.01106	40		174,847	174,847	534
Aud Fin Srvcs - Payroll	020	4			70,409	41,572			0.01296	47		204,845	204,845	626
Aud Fin Srvcs - Peoplesoft	020	0			85	50			0.00002	0		247	247	1
Not Used	060		0											0
Commissioner	060		0.1		263522.8	62623.33			0.0058	260.5		766,681.11	766,681.11	3380
Prosecutor - Civil	250	29005	0.03	0.01375	268267.31	18,962.27			0.0480	2.19		778,398.56	778,398.56	1086
Treasurer - Elected Treasurer	320													
Treasurer - Cashiering	320	68	0.11		188,814	82,702			0.0814			549,327	549,327	6516
Treasurer - Finance	320	62		0.017361	177,886	77,916			0.0767			517,533	517,533	4509
Treasurer -Tax Collection	320	88			245,981	107,746			0.1061			715,675	715,675	8749
Information Systems	335				1486983.61				0.3065			4,328,161.62	4,328,161.62	0
Human Resources	041	633	0.11		248954.2	92187.66			0.0753	33.5		724,295.89	724,295.89	8497
Civil Service	050	140	0.13		55754.45	4375.15			0.0062			162,209.43	162,209.43	871
Facilities Maintenance	100		0.06		1874587.39	16766.74			1.5342	450.5		4,810,111.08	4,810,111.08	25668
Purchasing - Direct Purch	260	69	0.04		80,547	7,822			0.08432	0		231,908	231,908	492
Purchasing - Mail Center	260				205,495	19,956			0.00000			591,652	591,652	158
Purchasing - General Purch Services	260	113			130,630	12,688			0.13758			376,106	376,106	798
State Examiner	270				103353.28	1484.44						300,720.37	300,720.37	0
Campus Security	289		0.01		275145.87	2839.40		1	0.8663			800,498.72	800,498.72	6663
Steam Plant														0
Direct Billing														
Treasurer's Utilities Lockbox	320	7			20,429	8,948			0.0088			59,437	59,437	727
Coop Extension	005		0.97		144059.4	57787.86			0.5394	38.5		419119.77	419,119.77	1821
Bd Of Equalization	011	2.5			60537.47	43945.01			0.0352	4.25		176,124.94	176,124.94	564
Aud Auto	020	1.5	1.21		219738.17	8276.35			0.1375	6.28		639,296.11	639,296.11	2590
Aud Other	020	249	1.02		938840.98	173384.98			0.6108	12.54		2,740,322.50	2,740,322.50	24471
Boundary Rev	025		0.05		81633.99	23986.11			0.0816	2.5		237,502.18	237,502.18	1240
Dept of Emergency Mgt	040		0.04	0.095485	30121.34	59196.21	8		1.4352	625.55		1,624,549.34	1,624,549.34	39129
Hearing Examiner	061		0.02	0.086805	51363.94	38.19			0.0019			182,168.12	182,168.12	111
Medical Examiner	070	58	0.04		345001.03	40702.37			0.1887	20.5		1,379,919.70	1,379,919.70	6982
Clerk	090		0.18		771175.35	169203.47			0.1925	45		2,763,519.09	2,763,519.09	8873
District Court	190	307.25	0.38	0.095485	1239859.55	200898.1			0.5093	110	14961	5,731,239.15	5,731,239.15	23937
Martin Hall	199				78410.88							228,125.00	228,125.00	0
Juvenile	200	20	1.18	1.067701	2080506.51	363173.94			2.0789	113		8,548,690.30	8,548,690.30	20369
Pre-Trial Services	203	23		0.095485	137266.52	21423.32			0.0888			438,639.47	438,639.47	440
Parks & Rec	220	204.25	2.92	0.086805	768950.87	73563.91			6.3169	770		2,066,987.32	2,066,987.32	101062
Ballpark	222		0.01		36335.31				0.0894	4		105,712.29	105,712.29	0
Prosecutor Criminal	250	9.25	0.69	0.35951	2396980.7	191,066.05			0.4835	22.13		7,862,760.47	7,862,760.47	11451
Prosecutor Support Enforcement	250		0.01	0.078124	20477.36	767.95			0.077	6.67		2,374,881.88	2,374,881.88	0
SCOPE	288		0.01		68064.81				0.1409			198,024.36	198,024.36	0
Sheriff	290	1693	2.5	0.434025	6651068.74	649776.13	310		4.9537	626.25		32,794,583.96	32,794,583.96	592522
Jail	291	204.75	0.62	1.059021	5210606.73	329606.8	235		3.8982	211.5		20,508,735.78	20,508,735.78	26335
Geiger Confinement	292		0		2993314.84	0						8,708,612.35	8,708,612.35	0
Communications	295		0.04	0.095485	156700.73	14289.65			0.1643	10.5		587,023.29	587,023.29	104478
Public Defender	305	20.25	0.42	0.095485	2211128.91	124161.98			0.3341	18		7,753,226.72	7,753,226.72	8897
Counsel for Defense	308				341530.83	13246.95			0.013			993,634.06	993,634.06	1697
Superior Court	310	373.75	1.05	0.00868	2035701.5	185140.98			0.8027	96	21365	7,107,448.76	7,107,448.76	36452

Indirect Cost Pools

Spokane County
Indirect Cost Model
Allocation Factors
2008 Actuals

											Allocation Factor Inputs (cont.)			
		14	15	16	17	18	19	20	21	22	23	24	25	26
Department Name - Division - Function	Dept #	PA Civil Hours of Support	TR Cashiering Cash Receipt Count	Treasurer's Finance Document Ct	Total Taxes Collected for Treasurer	ISD Gen Fund Support Combined	Treasurer's Utilities Lockbox	FTE for Civil	Avg % PO/Dollars	Purch Direct Support	Security Hours Support	Adj Exp - General Fund	Adj Exp - All Funds	Equipment Depreciation
Direct Service Departments														
SCRAPS	330	372	2.69	0.208332	407540.63	63124.14			0.416	56.5		1,452,293.34	1,452,293.34	2182
Health District	336		0		991687	0						2,885,170.03	2,885,170.03	0
Debt Service	341			0.026041	368953.06							-	-	0
Treas O&M	FD 102		0.05	0.329859	160388.27				0.2438				140,812.15	0
Auditor O&M	FD 103		0.75	0.017361	0				0.1332				248,387.69	0
RID Admin	FD 105			0.303817	6346.74								41,349.03	0
Treasurer's REET Elec	FD 106			0.121527	0								-	0
Investment Pool	FD 107				0				0.0199				133,401.69	0
Courthouse	FD 109				0								-	0
County Roads	FD 110	34.75	2.16	2.005195	14445706.89				13.357	391.5			46,458,220.19	0
Growth Man Act	FD 112				0								-	0
Veteran Services	FD 113			0.156249	612644.37				0.0281				686,122.11	0
Dispute Resolution	FD 115		0.22		0								112,010.00	0
Commute Trip Reduction	FD 116			0.251734	0				0.1758				325,470.54	0
Conservation Futures	FD 117		0.01	0.17361	1563183.8				0.6503				1,056,492.17	0
County Tax Ref	FD 118			0.399303	22834.77								-	0
Recreation	FD 122		1.09	0.00868	0				0.482				334,848.94	0
Spokane CO Housing	FD 123		0.8	0.017361	0								1,204,180.50	0
Hotel/Motel Tax	FD 126			0.104166	0								400,000.00	0
Car Rental Tax	FD 127			0.104166	0								180,000.00	0
Liberty Lake Transportation	FD 128				0								-	0
Conservation Prop Care	FD 129		0.05	0.00868	0								-	0
WMOBE	FD 130				0									0
Comm Development	FD 131		0.42	0.564232	0				0.0127	108			2,322,286.03	0
911	FD 132	93.75	0.85	0.486108	0				0.48	68.5			3,389,414.53	0
Victim Witness	FD 133		0.48	0.069444	0				0.0428				359,897.78	0
Clerk LFO	FD 134		0.11		0				0.0051				343,571.16	0
REET 1&2	FD 135/13			0.034722	0								-	0
Mental Health Risk Reserve	FD 138				0									0
RID Guaranty Trust	FD 139				0								482.66	0
Spokane CO RSN Prop	FD 140				0				0.5771				367,640.90	0
Dom Viol Advocacy	FD 141		0.23		0								12,065.33	0
Tourism Promotion Area	FD 142			0.104166	0								1,687,592.34	0
Historical Doc Preservation	FD 143		0.74		0				0.2777				302,060.49	0
Trial Court Improvement	FD 144				0				0.1099				92,762.23	0
Substance Abuse	FD 145	0.5	0.13	0.590274	0				0.1591				6,038,949.16	0
Dev Disabilities	FD 146	0.5	0.06	0.868398	441802.48				0.0503				6,726,609.06	0
Homelessness Prevention	FD 147		1.49	0.078124	0				0.0023				1,148,312.96	0
Mental Health	FD 148	0.5	0.1	1.623253	441802.48				0.1491				47,993,380.64	0
Probation	FD 150	1.25	0.67	0.017361	0				0.0844				1,238,574.95	1322
Indigent Defense Improvement	FD 161				0									0
Indigent Dep and Termination Defense	FD 162				0									0
TIF Dist #1	FD 216			0.243054	324377.06									0
TIF Dist #2	FD 217			0.147568	213080.04									0
Courthouse Improvements	FD 302			0.060763	0				1.3828				-	0
Parks Cap Proj & Improv	FD 303				0								1,614,791.38	0
Sewer Operations/ WWT	FD 401/60	294	0.81	2.517344	0		41.987		2.5354	532.5			9,198,665.00	0
Sewer Construction	FD 403		0.07	0.034722	0				13.8284				-	0
Landfill Closure	FD 404		0.02	0.251734	0				0.0276				710,965.76	0
Golf	FD 405		4.83	0.18229	0				2.1893				1,550,540.55	0
Building and Planning	FD 406	458.25	0.68	0.303817	0				0.7502				4,326,760.95	0
Fair	FD 407		1.13	0.659718	0				2.7349	332.6			3,381,851.60	0
Stormwater	FD 409		0.01	1.059021	1632037.83				1.5306				553,295.84	0
Geiger Corrections Center	FD 415	165.25	0.65	0.86805	0			0	2.5391	185.6			13,857,320.16	0
Aquifer Protection Agency	FD 436			0.477427	1422766.48				0.5755				1,261,849.99	0
General Facilities Charge	FD 438		0.02		0								38,928.67	0
Equip Rent/Revolving	FD 501		0.15	0.034722	0				23.099	215.75			8,618,310.11	0
Information Systems Fund	FD 503	16.75	0.13	0.373261	0				1.7481	94.5			6,292,839.15	0
Industrial Ins	FD 505		0.09	0.373261	0				0.0651	23.5			2,753,800.91	0
Dental Ins	FD 506		0.03	0.095484	0								2,618,684.19	0
Liability Insurance	FD 507	6818.75	0.06	0.425344	0				0.21	23.5			7,113,458.90	0
Medical Insurance	FD 508		0.27	0.451386	0				0.0023				11,590,282.06	0
Unemployment Ins	FD 509				0								208,812.42	0
Public Works Admin	FD 512	1708.75			0				0.0522	27			407,952.36	0
Payroll Clearing	FD 631		6.71	12.855813	0								-	0
Weed Control	FD 655		0.06	0.156249	346105.3					1				0
Health District Fund	FD 658		3.23	3.14234	0					32				0
Air Pollution	FD 659		0.49	0.112846	0					27				0
Law Library	FD 660		0.61		0								258,712.97	0
Liberty Lake Transport Mitigation	FD 664				0									0
Liberty Lake Transport Fund	FD 665			0.277776	69507.11								303.50	0
ALTCEW	FD 673		0.35	1.145826	0									0
Newman Lake	FD 677		0.01	0.199651	192888.94				0.104				221,726.57	0
FD 680-681 ESD	FD 680-68		0.08		0									0
FD 683-687 ESD	FD 683-68		1.01	0.911452	0									0
WA Govts	FD [illegible]				0									0
Public Facilities Distr		-			0					-	-			0

Spokane County
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Allocation Factors
2008 Actuals

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Airports			2.81	0.564232	0									0
Sewer Bonds				1.283641	0									0
Fire Districts			1.15	5.164895	45922103.68								95,573.05	0
Cemetery Districts			0.04	1.085062	64559.37									0
Water Districts			1.12	1.189228	29228.57									0
Irrigation Districts			0.94	2.79512	4376641.82									0
School Districts			15.48	18.01203	149459956.7									0
Library District			0.72	1.770821	9225717.14									0
State Funds			11.17	4.357609	70332044.73									0
Joint Park & Rec			0	0.130207	8373.57									0
RID				4.123236	1349304.47									0
Sewer Districts			0.48	0.815967	150411.88									0
Transit			8.87	0.798606	0									0
ULID					445965.2									0
Other			4.54	8.663813	0				0.0011					0
City of Spokane	C10			0.321178	53255367.04									0
City of Spokane Valley	C16	76.75	0.24	0.755203	11623935.65									0
Cities & Towns					0									0
SCRWRF	FD 434			0.095485	0				2.0482				295.60	
Motor Sports	225		0.04		1605989.43				0.1406			182,447.35	182,447.35	
TIF District No 3-Medical Lake	FD 318				88256.36								0	
TOWN, AIRWAY HEIGHTS - GENERAL	C01			0.277776	698883.42									
CITY, CHENEY - GENERAL	C02			0.260415	1173115.85									
CITY, DEER PARK - GENERAL	C03			0.260415	187299.95									
TOWN, FAIRFIELD - GENERAL	C04			0.260415	79388.68									
TOWN, IATAH - GENERAL	C05			0.260416	14678.51									
CITY, UEMCALLAKE - GENERAL	C06			0.269095	543882.88									
TOWN, MILLWOOD - GENERAL	C07			0.260415	343915.72									
TOWN, ROCKFORD-GENERAL	C08			0.190971	78536.82									
TOWN, SPANGLE - GENERAL	C09			0.260415	54977.45									
TOWN, WAVERLY - GENERAL	C11			0.260415	9995.46									
City, Liberty Lake - General	C15		0.23		1607023.12									
Emergency Communication Tax	FD 160			0.00888	0								124976.07	
C12-C51	C12-51			2.85588										
District Court Probation	202			0	97872.54							0	0	
FD 672	FD 672		1	0										
FD 692-693	FD 692-3		1	0										
FD 654	FD 654			0.104166										
FD 218	FD 218			0.251734										
				0										
Grand Total		21,614	99	98	416,854,800	4,388,130	$ 41,987	554	100	6,025	36,326	147,407,270	347,727,051	1,102,969
Subtotal Indirect		8,505	2	0	10,397,352	1,581,270	$ -	1	4	1,160	-	26,718,512	26,718,512	88,044
Subtotal Direct		13,108	98	97	405,457,247	2,806,860	$ 41,987	553	96	4,864	36,326	120,688,758	321,008,539	1,014,925

Primary Allocation Percentages

Department Name - Division - Function	Dept #	14 PA Civil Hours of Support	15 TR Cashiering Cash Receipt Count	16 Treasurer's Finance Document Ct	17 Total Taxes Collected for Treasurer	18 ISD Gen Fund Support Combined	19 Treasurer's Utilities Lockbox	20 FTE for Civil	21 Avg % PO/Dollars	22 Purch Direct Support	Allocation Factor Distribution (cont.) 23 Security Hours Support	24 Adj Exp - General Fund	25 Adj Exp - All Funds	26 Equipment Depreciation
Building Depreciation		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Equipment Depreciation		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Insurance (Gen'l Fund)	337	0.00%	0.00%	0.00%	0.19%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.52%	0.66%	0.00%
Admin Srvcs - General	340	0.03%	0.42%	0.46%	0.52%	4.08%	0.00%	0.00%	0.45%	0.80%	0.00%	2.14%	0.91%	0.16%
Admin Srvcs - Excess Comp	340	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Admin Srvcs - Direct Support	340	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Admin Srvcs - Record Storage	340	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Admin Srvcs - Monroe Court Lease	340	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Admin Srvcs - Employee Programs	340	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Admin Srvcs - Valley Center Lease	340	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Admin Svcs - Postal Courier	340	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Labor Relations	340	0.00%	0.00%	0.00%	0.05%	0.15%	0.00%	0.00%	0.00%	0.00%	0.00%	0.13%	0.06%	0.00%
Assessor	010	228%	0.83%	0.00%	0.31%	12.46%	0.00%	0.00%	0.11%	0.21%	0.00%	2.58%	1.09%	1.22%
Aud Fin Srvcs - Elected Auditor	020	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Aud Fin Srvcs - Fund Acctng	020	0.03%	0.00%	0.00%	0.02%	1.36%	0.00%	0.00%	0.02%	1.10%	0.00%	0.20%	0.06%	0.08%
Aud Fin Srvcs - Gen Fund Acctng	020	0.01%	0.00%	0.00%	0.00%	0.26%	0.00%	0.00%	0.00%	0.21%	0.00%	0.04%	0.02%	0.02%
Aud Fin Srvcs - Gen Acctng	020	0.07%	0.00%	0.00%	0.06%	3.62%	0.00%	0.00%	0.05%	2.94%	0.00%	0.53%	0.22%	0.22%
Aud Fin Srvcs - Fixed Assets	020	0.00%	0.00%	0.00%	0.00%	0.21%	0.00%	0.00%	0.00%	0.17%	0.00%	0.03%	0.01%	0.01%
Aud Fin Srvcs - Accts Payable	020	0.02%	0.00%	0.00%	0.01%	0.81%	0.00%	0.00%	0.01%	0.66%	0.00%	0.12%	0.05%	0.05%
Aud Fin Srvcs - Payroll	020	0.02%	0.00%	0.00%	0.02%	0.95%	0.00%	0.00%	0.01%	0.77%	0.00%	0.14%	0.06%	0.06%
Aud Fin Srvcs - Peoplesoft	020	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Not Used	000	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Spokane County
Indirect Cost Model
Allocation Factors
2008 Actuals

		14	15	16	17	18	19	20	21	22	Allocation Factor Inputs (cont.) 23	24	25	26
Department Name - Division - Function	Dept #	PA Civil Hours of Support	TR Cashiering Cash Receipt Count	Treasurer's Finance Document Ct	Total Taxes Collected for Treasurer	ISD Gen Fund Support Combined	Treasurer's Utilities Lockbox	FTE for Civil	Avg % PO/Dollars	Purch Direct Support	Security Hours Support	Adj Exp - General Fund	Adj Exp - All Funds	Equipment Depreciation
Index														
Commissioner	060	12.04%	0.10%	0.00%	0.06%	1.43%	0.00%	0.00%	0.01%	4.32%	0.00%	0.52%	0.22%	0.31%
Prosecutor - Civil	250	19.40%	0.03%	0.01%	0.06%	0.43%	0.00%	0.00%	0.05%	0.04%	0.00%	0.53%	0.22%	0.10%
Treasurer - Elected Treasurer	320	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Treasurer - Cashiering	320	0.31%	0.11%	0.00%	0.05%	1.89%	0.00%	0.00%	0.08%	0.00%	0.00%	0.37%	0.16%	0.59%
Treasurer - Finance	320	0.29%	0.00%	0.02%	0.04%	1.78%	0.00%	0.00%	0.08%	0.00%	0.00%	0.35%	0.15%	0.41%
Treasurer -Tax Collection	320	0.40%	0.00%	0.00%	0.06%	2.47%	0.00%	0.00%	0.11%	0.00%	0.00%	0.49%	0.21%	0.79%
Information Systems	335	0.00%	0.00%	0.00%	0.36%	0.00%	0.00%	0.00%	0.31%	0.00%	0.00%	2.93%	1.24%	0.00%
Human Resources	041	2.93%	0.11%	0.00%	0.06%	2.11%	0.00%	0.00%	0.08%	0.56%	0.00%	0.49%	0.21%	0.77%
Civil Service	050	0.65%	0.13%	0.00%	0.01%	0.10%	0.00%	0.00%	0.01%	0.00%	0.00%	0.11%	0.05%	0.08%
Facilities Maintenance	100	0.00%	0.06%	0.00%	0.40%	0.38%	0.00%	0.00%	1.53%	7.48%	0.00%	3.28%	1.38%	2.33%
Purchasing - Direct Purch	260	0.32%	0.04%	0.00%	0.02%	0.18%	0.00%	0.00%	0.08%	0.00%	0.00%	0.16%	0.07%	0.04%
Purchasing - Mail Center	260	0.00%	0.00%	0.00%	0.05%	0.46%	0.00%	0.00%	0.00%	0.00%	0.00%	0.40%	0.17%	0.01%
Purchasing - General Purch Services	260	0.52%	0.00%	0.00%	0.03%	0.29%	0.00%	0.00%	0.14%	0.00%	0.00%	0.26%	0.11%	0.07%
State Examiner	270	0.00%	0.00%	0.00%	0.02%	0.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.20%	0.09%	0.00%
Campus Security		0.00%	0.01%	0.00%	0.07%	0.07%	0.00%	0.18%	0.87%	0.00%	0.00%	0.54%	0.23%	0.60%
Steam Plant		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Direct Billing		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Treasurer's Utilities Lockbox		0.03%	0.00%	0.00%	0.00%	0.20%	0.00%	0.00%	0.01%	0.00%	0.00%	0.04%	0.02%	0.07%
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Coop Extension	005	0.00%	0.98%	0.00%	0.03%	1.32%	0.00%	0.00%	0.54%	0.64%	0.00%	0.28%	0.12%	0.17%
Bd Of Equalization	011	0.01%	0.00%	0.00%	0.01%	1.01%	0.00%	0.00%	0.04%	0.07%	0.00%	0.12%	0.05%	0.05%
Aud Auto	020	0.01%	1.22%	0.00%	0.05%	0.19%	0.00%	0.00%	0.14%	0.14%	0.00%	0.43%	0.16%	0.23%
Aud Other	020	1.15%	1.03%	0.00%	0.23%	3.97%	0.00%	0.00%	0.61%	0.21%	0.00%	1.86%	0.79%	2.22%
Boundary Rev	025	0.00%	0.05%	0.00%	0.02%	0.55%	0.00%	0.00%	0.08%	0.04%	0.00%	0.16%	0.07%	0.19%
Dept of Emergency Mgt	040	0.00%	0.04%	0.10%	0.01%	1.36%	0.00%	1.44%	1.44%	10.38%	0.00%	1.10%	0.17%	3.55%
Hearing Examiner	061	0.00%	0.02%	0.09%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.12%	0.05%	0.01%
Medical Examiner	070	0.27%	0.04%	0.00%	0.08%	0.93%	0.00%	0.00%	0.19%	0.34%	0.00%	0.94%	0.40%	0.83%
Clerk	090	0.00%	0.18%	0.00%	0.19%	3.87%	0.00%	0.00%	0.19%	0.75%	0.00%	1.87%	0.79%	0.62%
District Court	190	1.42%	0.38%	0.10%	0.30%	4.60%	0.00%	0.00%	0.51%	1.83%	41.19%	3.89%	1.65%	2.17%
Martin Hall	199	0.00%	0.00%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.15%	0.07%	0.00%
Juvenile	200	0.09%	1.19%	1.09%	0.50%	8.31%	0.00%	0.00%	2.08%	1.88%	0.00%	5.80%	2.46%	1.85%
Pre-Trial Services	203	0.11%	0.00%	0.10%	0.03%	0.40%	0.00%	0.00%	0.09%	0.00%	0.00%	0.30%	0.13%	0.04%
Parks & Rec	220	0.95%	2.94%	0.09%	0.18%	1.68%	0.00%	0.00%	6.32%	12.78%	0.00%	1.40%	0.59%	9.18%
Ballpark	222	0.00%	0.01%	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%	0.07%	0.00%	0.07%	0.03%	0.00%
Prosecutor Criminal	250	0.04%	0.69%	0.37%	0.68%	4.37%	0.00%	0.00%	0.48%	0.37%	0.00%	5.33%	2.26%	1.04%
Prosecutor Support Enforcement	250	0.00%	0.01%	0.08%	0.00%	0.02%	0.00%	0.00%	0.08%	0.11%	0.00%	1.81%	0.68%	0.00%
SCOPE	288	0.00%	0.01%	0.00%	0.02%	0.00%	0.00%	0.00%	0.14%	0.00%	0.00%	0.13%	0.06%	0.00%
Sheriff	290	7.37%	2.52%	0.44%	1.60%	14.55%	0.00%	55.96%	4.95%	10.43%	0.00%	22.25%	9.43%	53.72%
Jail	291	0.95%	0.62%	1.08%	1.25%	7.55%	0.00%	42.42%	3.90%	3.51%	0.00%	13.91%	5.90%	2.39%
Geiger Confinement	282	0.00%	0.00%	0 W	0.72%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5.01%	2.50%	0.00%
Communications	205	0.00%	0.04%	0.10%	0.04%	0.33%	0.00%	0.00%	0.16%	0.17%	0.00%	0.40%	0.17%	0.47%
Public Defender	305	0.00%	0.42%	0.10%	0.53%	2.84%	0.00%	0.00%	0.33%	0.30%	0.00%	5.26%	2.23%	0.81%
Counsel for Defense	306	0.00%	0.00%	0.00%	0.08%	0.30%	0.00%	0.00%	0.01%	0.00%	0.00%	0.87%	0.29%	0.15%
Superior Court	310	1.73%	1.06%	0.01%	0.49%	4.24%	0.00%	0.00%	0.80%	1.59%	58.81%	4.82%	2.04%	3.30%
SCRAPS	330	1.72%	2.71%	0.21%	0.10%	1.45%	0.00%	0.00%	0.42%	0.94%	0.00%	0.99%	0.42%	0.20%
Health District	336	0.00%	0.00%	0.00%	0.24%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.96%	0.63%	0.00%
Debt Service	341	0.00%	0.00%	0.03%	0.09%	0.W%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Treas O&M	FD 102	0.00%	0.05%	0.34%	0.04%	0.00%	0.00%	0.00%	0.24%	0.00%	0.00%	0.00%	0.04%	0.00%
Auditor O&M	FD103	0.00%	0.75%	0.02%	0.00%	0.00%	0.00%	0 W	0.13%	0.00%	0.00%	0.00%	0.07%	0.00%
RID Admin	FD105	0.00%	0.00%	0.31%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%
Treasurer's REET Elec	FD 106	0.00%	0.00%	0.12%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Investment Pool	FD107	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.02%	0.00%	0.00%	0.00%	0.04%	0.00%
Courthouse	FD109	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
County Roads	FD 110	0.16%	2.17%	2.05%	3.47%	0.00%	0.00%	0.00%	13.38%	6.50%	0.00%	0.00%	13.36%	0.00%
Growth Man Act	FD 112	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 W	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Veteran Services	FD 113	0.00%	0.00%	0.16%	0.15%	0.00%	0.00%	0.00%	0.03%	0.00%	0.00%	0.00%	0.20%	0.00%
Dispute Resolution	FD 115	0.00%	0.22%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.00%
Commute Trip Reduction	FD 116	0.00%	0.00%	0.26%	0.00%	0.00%	0.00%	0.00%	0.16%	0.00%	0.00%	0.00%	0.00%	0.00%
Conservation Futures	FD 117	0.00%	0.01%	0.18%	0.38%	0.00%	0.00%	0.00%	0.85%	0.00%	0.00%	0.00%	0.30%	0.00%
County Tax Ref	FD 118	0.00%	0.00%	0.41%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Recreation	FD 122	0.00%	1.10%	0.01%	0.00%	0.00%	0.00%	0.00%	0.49%	0.00%	0.00%	0.00%	0.10%	0.00%
Spokane CO Housing	FD 123	0.00%	0.81%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.35%	0.00%
Hotel/Motel Tax	FD126	0.00%	0.00%	0.11%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.12%	0.00%
Car Rental Tax	FD127	0.00%	0.00%	0.11%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.05%	0.00%
Liberty Lake Transportation	FD 128	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Conservation Prop Care	FD 129	0.00%	0.05%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WMOBE	FD130	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Comm Development	FD 131	0.00%	0.42%	0.58%	0.00%	0.00%	0.00%	0.00%	0.01%	1.76%	0.00%	0.00%	0.67%	0.00%
911	FD 132	0.43%	0.88%	0.50%	0.00%	0.00%	0.00%	0.00%	0.48%	1.14%	0.00%	0.00%	0.97%	0.00%
Victim Witness	FD 133	0.00%	0.48%	0.07%	0.00%	0.00%	0.00%	0.00%	0.04%	0.00%	0.00%	0.00%	0.10%	0.00%
Clerk LFO	FD134	0.00%	0.11%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%	0.10%	0.00%
REET 1&2	FD 135/134	0.00%	0.00%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Mental Health Risk Reserve	FD138	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RID Guaranty Trust	FD139	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Spokane CO RSN Prop	FD140	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.00%	0.00%	0.00%	0.11%	0.00%
Dom Viol Advocacy	FD 141	0.00%	0.23%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Spokane County
Indirect Cost Model
Allocation Factors
2008 Actuals

											Allocation Factor Inputs (cont.)			
		14	15	16	17	18	19	20	21	22	23	24	25	26
Department Name - Division - Function	Dept #	PA Civil Hours of Support	TR Cashiering Cash Receipt Count	Treasurer's Finance Document Ct	Total Taxes Collected for Treasurer	ISD Gen Fund Support Combined	Treasurer's Utilities Lockbox	FTE for Civil	Avg % PO/Dollars	Purch Direct Support	Security Hours Support	Adj Exp - General Fund	Adj Exp - All fund.	Equipment Depreciation
Tourism Promotion Area	FD 142	0.00%	0.00%	0.11%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.49%	0.00%
Historical Doc Preservation	m143	0 W	0.74%	0.00%	0.00%	0.00%	0.00%	0.00%	0.28%	0.00%	0.00%	0.00%	0.09%	0.00%
Trial Court Improvement	m144	0.00%	0.00%	0.00%	0.00%	0.00%	0 W	0.00%	0.11%	0.00%	0.00%	0.00%	0.03%	0.00%
Substance Abuse	m145	0M%	0.13%	0.60%	0.00%	0.00%	0.00%	0.00%	0.16%	0.00%	0.00%	0.00%	1.74%	0.00%
Dev Disabilities	FD 146	0.00%	0.06%	0.68%	0.11%	0.00%	0.00%	0.00%	0.05%	0.00%	0.00%	0.00%	1.93%	0.00%
Homelessness Prevention	FD 147	0.00%	150%	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.33%	0.00%
Mental Health	m148	0.00%	0.10%	1.66%	0.11%	0.00%	0.00%	0.00%	0.15%	0.00%	0.00%	0.00%	13.80%	0.00%
Probation	m150	0.01%	0.67%	0.02%	0.00%	0.00%	0.00%	0.00%	0.08%	0.00%	0.00%	0.00%	0.36%	0.12%
Indigent Defense Improvement	FD 161	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Indigent Dep and Termination Defense	FD 162	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TIF Dist #1	FD 216	0.00%	0.00%	0.25%	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TIF Dist #2	FD 217	0.00%	0.00%	0.15%	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Courthouse Improvements	m302	0.00%	0 N %	0.06%	0.00%	0.00%	0.00%	0.00%	1.38%	0.00%	0.00%	0.00%	0.00%	0.00%
Parks Cap Proj & Improv	FD 303	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.46%	0.00%
Sewer Operations/ WWT	FD 401/E0	1.36%	0.82%	2.56%	0.00%	0.00%	100.00%	0.00%	2.54%	8.84%	0.00%	0.00%	2.65%	0.00%
Sewer Construction	FD 403	0.00%	0.07%	0.04%	0.00%	0.00%	0.00%	0.00%	13.63%	0.00%	0.00%	0.00%	0.00%	0.00%
Landfill Closure	FD 404	0.00%	0.02%	0.26%	0.00%	0.00%	0.00%	0.00%	0.03%	0.00%	0.00%	0.00%	0.20%	0.00%
Golf	FD 405	0.00%	4.86%	0.19%	0.00%	0.00%	0.00%	0.00%	2.19%	0.00%	0.00%	0.00%	0.45%	0.00%
Building and Planning	FD 406	2.12%	0.66%	0.31%	0.00%	0.00%	0.00%	0.00%	0.75%	0.00%	0.00%	0.00%	1.24%	0.00%
Fair	FD 407	0.00%	1.14%	0.68%	0.00%	0.00%	0.00%	0.00%	2.73%	5.52%	0.00%	0.00%	0.87%	0.00%
Stormwater	FD 409	0.00%	0.01%	1.08%	0.39%	0.00%	0.00%	0.00%	1.53%	0.00%	0.00%	0.00%	0.16%	0.00%
Geiger Corrections Center	FD 415	0.76%	0.65%	0.89%	0.00%	0.00%	0.00%	0.00%	2.54%	3.08%	0.00%	0.00%	3.99%	0.00%
Aquifer Protection Agency	FD 436	0.00%	0.00%	0.49%	0.34%	0.00%	0.00%	0.00%	0.58%	0.00%	0.00%	0.00%	0.36%	0.00%
General Facilities Charge	FD 438	0.00%	0.02%	0 W	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%
Equip Rent/Revolving	FD 501	0.00%	0.15%	0.04%	0.00%	0.00%	0.00%	0.00%	23.10%	3.68%	0.00%	0.00%	2.54%	0.00%
Information Systems Fund	FD 503	0.08%	0.13%	0.38%	0.00%	0.00%	0.00%	0.00%	1.75%	1.57%	0.00%	0.00%	1.81%	0.00%
Industrial Ins	FD505	0.00%	0.09%	0.38%	0.00%	0.00%	0.00%	0.00%	0.07%	0.39%	0.00%	0.00%	0.79%	0.00%
Dental Ins	FD506	0.00%	0.03%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.75%	0.00%
Liability Insurance	FD 507	31.55%	0.06%	0.44%	0.00%	0.00%	0.00%	0.00%	0.21%	0.39%	0.00%	0.00%	2.05%	0.00%
Medical Insurance	FD508	0.00%	0.27%	0.48%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.33%	0.00%
Unemployment Ins	FD509	0 00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.06%	0.00%
Public Works Admin	FD 512	7.91%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.05%	0.49%	0.00%	0.00%	0.12%	0.00%
Payroll Clearing	FD631	0.00%	6.75%	13.16%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Weed Control	FD655	0.00%	0.06%	0.16%	0.08%	0.00%	0.00%	0.00%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%
Health District Fund	FD 658	0.00%	3.25%	3.22%	0.00%	0.00%	0.00%	0.00%	0.00%	0.53%	0.00%	0.00%	0.00%	0.00%
Air Pollution	FD 659	0 00%	0.49%	0.12%	0.00%	0.00%	0.00%	0 W	0.00%	0.45%	0.00%	0.00%	0.00%	0.00%
Law Library	FD 660	0.00%	0.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.07%	0.00%
Liberty Lake Transport Mitigation	FD 664	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Liberty Lake Transport Fund	FD 665	0.00%	0.00%	0.28%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ALTCEW	FD 673	0.00%	0.35%	1.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Newman Lake	FD 677	0.00%	0.01%	0.20%	0.05%	0.00%	0.00%	0.00%	0.10%	0.00%	0.00%	0.00%	0.06%	0.00%
FD 680-681 ESD	FD680-68	0.00%	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FD 683-687 ESD	FD683-68	0.00%	1.02%	0.83%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WA Govts	FD694	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Public Facilities Distr		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Airports		0.00%	2.83%	0 58%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Sewer Bonds		0.00%	0.00%	1.32%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.00%
Fire Districts		0.00%	1.16%	5.29%	11.04%	0.00%	arm	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Cemetery Districts		0.00%	0.04%	1.11%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Water Districts		0.00%	1.13%	1.22%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Irrigation Districts		0.00%	0.95%	2.86%	1.05%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
School Districts		0.00%	15.58%	18.44%	35.94%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Library District		0.00%	0.72%	1 81%	2.22%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
State Funds		0.00%	1124%	4.48%	16.81%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Joint Park & Rec		0.00%	0.00%	0.13%	0 W	0 W	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RID		0.00%	0.00%	4.22%	0.32%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Sewer Districts		0.00%	0.48%	0.04%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transit		0.00%	8.83%	0.82%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ULID		0.00%	0.00%	0.00%	0.11%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other		0.00%	4.57%	8.87%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
City of Spokane	C10	0.00%	0.00%	0.33%	1281%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
City of Spokane Valley	C16	0.36%	0.24%	0.77%	2.77%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Cities & Towns		0.00%	0.00%	0.00%	0.00%	0.00%	0 N %	0.00%	0.00%	0.00%	0 W	0.00%	0.00%	0.00%
SCRWRF	FD434	0.00%	0.00%	0.10%	0.00%	0.00%	0.00%	0.00%	2.05%	0.00%	0.00%	0.00%	0.00%	0.00%
Motor Sports	225	0.00%	0.04%	0.00%	0.39%	0.00%	0.00%	0.00%	0.14%	0.00%	0.00%	0.12%	0.05%	0.00%
TIF District No 3-Medical Lake	FD 318	0.00%	0.00%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOWN. YRWAY HEIGHTS" GENERAL	C01	0.00%	0.00%	0.28%	0.17%	0.00%	0.00%	0.00%	0.00%	0 W	0.00%	0.00%	0.00%	0.00%
CITY, CHENM•GENERAL	C02	0.00%	0.00%	0.27%	0.28%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CITY, DEER PARK - GENERAL	C03	0.00%	0.00%	0.27%	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOWN, FAIRFIELD - GENERAL	C04	0.00%	0.00%	0.27%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOWN. LATAH - GENERAL	C05	0.00%	0.00%	0.27%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CITY, MEDICAL LAKE - GENERAL	C06	0.00%	0.00%	0.26%	0.13%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOWN, MILLWOOD - GENERAL	co7	0.00%	0.00%	0.27%	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOWN, ROCKFORD " GENERAL	C08	0.00%	0 W	0.20%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOWN, SPANGLE - GENERAL	C09	0.00%	0.00%	027%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOWN, WAVERLY - GENERAL	C11	0.00%	0.00%	027%	0.00%	0.00%	0.00%	0 W	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
City, Liberty Lake - General	C15	0.00%	0.23%	0.00%	0.39%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 W %	0 W %

Direct Service Departments

Spokane County
Indirect Cost Model
Allocation Factors
2008 Actuals

Department Name - Division - Function	Dept #	14 PA Civil Hours of Support	15 TR Cashiering Cash Receipt Count	16 Treasurer's Finance Document Ct	17 Total Taxes Collected for Treasurer	18 ISD Gen Fund Support Combined	19 Treasurer's Utilities Lockbox	20 FTE for Civil	21 Avg % PO/Dollars	22 Purch Direct Support	Allocation Factor Inputs (cont.) 23 Security Hours Support	24 Adj Exp - General Fund	25 Adj Exp - All Funds	26 Equipment Depreciation
Emergency Communication Tax	FD 160	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.04%	0.00%
C12-C51	C12-51	0.00%	0.00%	2.92%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
District Court Probation	202	0.00%	0.00%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FD 672	FD 672	0.00%	1.11%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FD 692-693	FD 692-3	0.00%	0.82%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FD 654	FD 654	0.00%	0.00%	0.11%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FD 218	FD 218	0.00%	0.00%	0.26%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Grand Total		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
Subtotal Indirect		39.35%	1.65%	0.49%	2.50%	35.74%	0.00%	0.18%	4.00%	19.26%	0.00%	18.13%	7.68%	7.98%
Subtotal Direct		60.65%	98.35%	99.51%	97.50%	64.26%	100.00%	99.82%	96.00%	80.74%	100.00%	81.87%	92.32%	92.02%
		Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.

Secondary Allocation Percentages

Department Name - Division - Function	Dept #	14 PA Civil Hours of Support	15 TR Cashiering Cash Receipt Count	16 Treasurer's Finance Document Ct	17 Total Taxes Collected for Treasurer	18 ISD Gen Fund Support Combined	19 Treasurer's Utilities Lockbox	20 FTE for Civil	21 Avg % PO/Dollars	22 Purch Direct Support	Allocation Factor Distribution (cont.) 23 Security Hours Support	24 Adj Exp - General Fund	25 Adj Exp - All Funds	26 Equipment Depreciation
Indirect Cost Pools														
Building Depreciation														
Equipment Depreciation														
Insurance (Gen'l Fund)	337													
Admin Srvcs - General	340													
Admin Srvcs - Excess Comp	340													
Admin Srvcs - Direct Support	340													
Admin Srvcs - Record Storage	340													
Admin Srvcs - Monroe Court Lease	340													
Admin Srvcs - Employee Programs	340													
Admin Srvcs - Valley Center Lease	340													
Admin Svcs - Postal Courier	340													
Labor Relations	340													
Assessor	010													
Aud Fin Srvcs - Elected Auditor	020													
Aud Fin Srvcs - Fund Acctng	020													
Aud Fin Srvcs - Gen Fund Acctng	020													
Aud Fin Srvcs - Gen Acctng	020													
Aud Fin Srvcs - Fixed Assets	020													
Aud Fin Srvcs - Accts Payable	020													
Aud Fin Srvcs - Payroll	020													
Aud Fin Srvcs - Peoplesoft	020													
Not Used	060													
Commissioner	060													
Prosecutor - Civil	250													
Treasurer - Elected Treasurer	320													
Treasurer - Cashiering	320													
Treasurer - Finance	320													
Treasurer -Tax Collection	320													
Information Systems	335													
Human Resources	041													
Civil Service	050													
Facilities Maintenance	100													
Purchasing - Direct Purch	260													
Purchasing - Mail Center	260													
Purchasing - General Purch Services	260													
State Examiner	270													
Campus Security														
Steam Plant														
Direct Billing														
Treasurer's Utilities Lockbox														
Coop Extension	005	0.00%	0.99%	0.00%	0.04%	2.06%	0.00%	0.00%	0.56%	0.79%	0.00%	0.35%	0.13%	0.18%
Bd Of Equalization	011	0.02%	0.00%	0.00%	0.01%	1.57%	0.00%	0.00%	0.04%	0.09%	0.00%	0.15%	0.05%	0.06%
Aud Auto	020	0.01%	1.24%	0.00%	0.05%	0.29%	0.00%	0.00%	0.14%	0.17%	0.00%	0.53%	0.20%	0.26%
Aud Other	020	1.90%	1.04%	0.00%	0.23%	6.18%	0.00%	0.00%	0.64%	0.26%	0.00%	2.27%	0.85%	2.41%
Boundary Rev	025	0.00%	0.05%	0.00%	0.02%	0.85%	0.00%	0.00%	0.08%	0.05%	0.00%	0.20%	0.07%	0.12%
Dept of Emergency Mgt	040	0.00%	0.04%	0.10%	0.01%	2.11%	0.00%	1.45%	1.49%	12.86%	0.00%	1.35%	0.51%	3.86%
Hearing Examiner	061	0.00%	0.02%	0.09%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.15%	0.06%	0.01%
Medical Examiner	070	0.44%	0.04%	0.00%	0.09%	1.45%	0.00%	0.00%	0.20%	0.42%	0.00%	1.14%	0.43%	0.69%
Clerk	090	0.00%	0.18%	0.00%	0.19%	6.03%	0.00%	0.00%	0.20%	0.93%	0.00%	2.29%	0.86%	0.68%
District Court	190	2.34%	0.39%	0.10%	0.31%	7.16%	0.00%	0.00%	0.53%	2.26%	41.19%	4.75%	1.79%	2.36%
Martin Hall	199	0.00%	0.00%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.19%	0.07%	0.00%

Spokane County
Indirect Cost Model
Allocation Factors
2008 Actuals

											Allocation Factor Inputs (cont.)			
		14	15	16	17	18	19	20	21	22	23	24	25	26
Department Name - Division - Function	Dept #	PA Civil Hours of Support	TR Cashiering Cash Receipt Count	Treasurer's Finance Document Ct	Total Taxes Collected for Treasurer	ISD Gen Fund Support Combined	Treasurer's Utilities Lockbox	FTE for Civil	Avg % PO/Dollars	Purch Direct Support	Security Hours Support	Adj Exp - General Fund	Adj Exp - All Funds	Equipment Depreciation
Juvenile	200	0.15%	1.21%	1.10%	0.51%	12.94%	0.00%	0.00%	2.17%	2.32%	0.00%	7.08%	2.66%	2.01%
Pre-Trial Services	203	0.18%	0.00%	0.10%	0.03%	0.76%	0.00%	0.00%	0.09%	0.00%	0.00%	0.36%	0.14%	0.04%
Parks & Rec	220	1.56%	2.99%	0.09%	0.19%	2.62%	0.00%	0.00%	6.58%	15.83%	0.00%	1.71%	0.64%	9.96%
Ballpark	222	0.00%	0.01%	0.00%	0.01%	0.00%	0.00%	0.00%	0.09%	0.08%	0.00%	0.09%	0.03%	0.00%
Prosecutor Criminal	250	0.07%	0.71%	0.37%	0.59%	6.81%	0.00%	0.00%	0.50%	0.45%	0.00%	6.51%	2.45%	1.13%
Prosecutor Support Enforcement	250	0.00%	0.01%	0.08%	0.01%	0.03%	0.00%	0.00%	0.08%	0.14%	0.00%	1.97%	0.74%	0.00%
SCOPE	288	0.00%	0.01%	0 W	0.02%	0.00%	0.00%	0.00%	0.15%	0.00%	0.00%	0.16%	0.06%	0.00%
Sheriff	290	12.15%	2.58%	0.45%	1.64%	23.15%	0.00%	56.06%	5.16%	12.92%	0.00%	27.17%	10.22%	58.38%
Jail	201	1.56%	0.63%	1.09%	1.29%	11.74%	0.00%	42.50%	4.06%	4.35%	0.00%	16.99%	6.39%	2.59%
Geiger Confinement	202	0.00%	0.00%	0.00%	0.74%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	7.22%	2.71%	0.00%
Communications	295	0.00%	0.04%	0.10%	0.04%	0.51%	0.00%	0.00%	0.17%	0.22%	0.00%	0.49%	0.18%	10.29%
Public Defender	305	0.15%	0.43%	0.10%	0.55%	4.42%	0.00%	0.00%	0.35%	0.37%	0.00%	6.42%	2.42%	0.88%
Counsel for Defense	306	0.00%	0.00%	0.00%	0.08%	0.47%	0.00%	0.00%	0.01%	0.00%	0.00%	0.82%	0.31%	0.17%
Superior Court	310	2.85%	1.07%	0.01%	0.50%	6.60%	0.00%	0.00%	0.84%	1.97%	58.81%	5.88%	2.21%	3.59%
SCRAPS	330	2.84%	2.75%	0.21%	0.10%	2.25%	0.00%	0.00%	0.43%	1.16%	0.00%	1.20%	0.45%	0.21%
Health District	336	0.00%	0.00%	0.00%	0.24%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.30%	0.90%	0.00%
Debt Service	341	0.00%	0.00%	0.03%	0.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Treas O&M	FD 102	0.00%	0.05%	0.34%	0.04%	0.00%	0.00%	0.00%	0.25%	0.00%	0.00%	0.00%	0.04%	0.00%
Auditor O&M	FD 103	0.00%	0.77%	0.02%	0.00%	0.00%	0.00%	0.00%	0.14%	0.00%	0.00%	0.00%	0.08%	0.00%
RID Admin	FD 105	0.00%	0.00%	0.31%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%
Treasurer's REET Elec	FD 106	0.00%	0.00%	0.13%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Investment Pool	FD 107	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.02%	0.00%	0.00%	0.00%	0.04%	0.00%
Courthouse	FD 109	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
County Roads	FD 110	0.27%	2.21%	2.06%	3.56%	0 W	0.00%	0.00%	13.91%	8.05%	0.00%	0.00%	14.47%	0.00%
Growth Man Act	FD 112	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 W	0.00%	0.00%	0.00%	0.00%
Veteran Services	FD 113	0.00%	0.00%	0.16%	0.15%	0.00%	0.00%	0.00%	0.03%	0.00%	0.00%	0.00%	0.21%	0.00%
Dispute Resolution	FD 115	0.00%	0.23%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.00%
Commute Trip Reduction	FD 110	0.00%	0.00%	0.26%	0.00%	0.00%	0.00%	0.00%	0.18%	0.00%	0.00%	0.00%	0.10%	0.00%
Conservation Futures	FD 117	0.00%	0.01%	0.18%	0.39%	0.00%	0.00%	0.00%	0.68%	0.00%	0.00%	0.00%	0.33%	0.00%
County Tax Ref	FD 118	0.00%	0.00%	0.41%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Recreation	FD 122	0.00%	1.12%	0.01%	0.00%	0.00%	0.00%	0.00%	0.51%	0.00%	0.00%	0.00%	0.10%	0.00%
Spokane CO Housing	FD 123	0.00%	0.82%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.38%	0.00%
Hotel/Motel Tax	FD 128	0.00%	0.00%	0.11%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.12%	0.00%
Car Rental Tax	FD 127	0.00%	0.00%	0.11%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.06%	0.00%
Liberty Lake Transportation	FD 128	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Conservation Prop Care	FO 129	0.00%	0.05%	0.01%	0.00%	0.00%	0.00%	0 W	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WMOBE	FD 130	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Comm Development	FD 131	0.00%	0.43%	0.56%	0.00%	0.00%	0.00%	0.00%	0.01%	2.18%	0.00%	0.00%	0.72%	0.00%
911	FD 132	0.72%	0.87%	0.50%	0.00%	0.00%	0.00%	0.00%	0.50%	1.41%	0.00%	0.00%	1.06%	0.00%
Victim Witness	FD 133	0.00%	0.49%	0.07%	0.00%	0.00%	0.00%	0.00%	0.04%	0.00%	0.00%	0.00%	0.11%	0.00%
Clerk LFO	FD 134	0.00%	0.11%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%	0.11%	0.00%
REET 1&2	FD 135/136	0.00%	0.00%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Mental Health Risk Reserve	FD 138	0.00%	0.00%	0 W	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RID Guaranty Trust	FD 130	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 W	0.00%
Spokane CO RSN Prop	FD 140	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.60%	0.00%	0.00%	0.00%	0.11%	0.00%
Dom Viol Advocacy	FD 141	0.00%	0.24%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Tourism Promotion Area	FD 142	0.00%	0.00%	0.11%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.53%	0.00%
Historical Doc Preservation	FD 143	0.00%	0.76%	0.00%	0.00%	0.00%	0.00%	0.00%	0.29%	0.00%	0.00%	0.00%	0.09%	0.00%
Trial Court Improvement	FD 144	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.11%	0.00%	0.00%	0.00%	0.03%	0.00%
Substance Abuse	FD 145	0.00%	0.13%	0.51%	0.00%	0.00%	0.00%	0.00%	0.17%	0.00%	0.00%	0.00%	1.88%	0.00%
Dev Disabilities	FD 146	0.00%	0.06%	0.69%	0.11%	0.00%	0.00%	0.00%	0.05%	0.00%	0.00%	0.00%	2.10%	0.00%
Homelessness Prevention	FD 147	0.00%	1.53%	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.36%	0.00%
Mental Health	m148	0.00%	0.10%	1.67%	0.11%	0.00%	0.00%	0.00%	0.16%	0.00%	0.00%	0.00%	1495%	0.00%
Probation	FD 150	0.01%	0.69%	0.02%	0.00%	0.00%	0.00%	0.00%	0.09%	0 W	0.00%	0.00%	0.39%	0.13%
Indigent Defense Improvement	FD 161	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Indigent Dep and Terminaton Defense	FD 102	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TIF Dist #1	FD 216	0.00%	0.00%	0.25%	0.08%	0.00%	0.00%	0.00%	0.00%	0 W	0.00%	0.00%	0.00%	0.00%
TIF Dist #2	FD 217	0.00%	0.00%	0.15%	0.05%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Courthouse Improvements	m302	0.00%	0.00%	0.06%	0.00%	0.00%	0.00%	0.00%	1.44%	0.00%	0.00%	0.00%	0.00%	0.00%
Parks Cap Proj & Improv	FD 303	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.50%	0.00%
Sewer Operations/ WWT	FD 401/E0	2.24%	0.83%	2.59%	0.00%	0.00%	100.00%	0.00%	2.64%	10.95%	0.00%	0.00%	2.87%	0.00%
Sewer Construction	FD 403	0.00%	0.07%	0.04%	0.00%	0.00%	0.00%	0.00%	14.20%	0.00%	0.00%	0.00%	0.00%	0.00%
Landfill Closure	FD 404	0.00%	0.02%	0.26%	0.00%	0.00%	0.00%	0.00%	0.03%	0.00%	0.00%	0.00%	0.22%	0.00%
Golf	FD 405	0.00%	4.94%	0.19%	0.00%	0.00%	0.00%	0.00%	2.28%	0.00%	0.00%	0.00%	0.48%	0.00%
Building and Planning	FD 406	3.58%	0.70%	0.31%	0.00%	0.00%	0.00%	0.00%	0.78%	0.00%	0.00%	0.00%	1.35%	0.00%
Fair	FD 407	0.00%	1.16%	0.68%	0.00%	0.00%	0.00%	0.00%	2.85%	6.84%	0.00%	0.00%	1.05%	0.00%
Stormwater	FD 409	0.00%	0.01%	1.09%	0.40%	0.00%	0.00%	0.00%	1.59%	0.00%	0.00%	0.00%	0.17%	0.00%
Geiger Corrections Center	FD 415	1.28%	0.67%	0.89%	0.00%	0.00%	0.00%	0.00%	2.84%	3.81%	0.00%	0.00%	4.32%	0.00%
Aquifer Protection Agency	FD 436	0.00%	0.00%	0.49%	0.35%	0.00%	0.00%	0.00%	0.60%	0.00%	0.00%	0.00%	0.39%	0.00%
General Facilities Charge	FD 438	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%
Equip Rent/Revolving	FD 501	0.00%	0.15%	0.04%	0.00%	0.00%	0.00%	0.00%	24.06%	4.44%	0.00%	0.00%	2.75%	0 W
Information Systems Fund	FD 503	0.13%	0.13%	0.38%	0.00%	0.00%	0.00%	0.00%	1.82%	1.94%	0.00%	0.00%	1.96%	0.00%
Industrial Ins	FD 505	0.00%	0.09%	0.38%	0 W	0.00%	0.00%	0.00%	0.07%	0.48%	0.00%	0.00%	0.86%	0.00%
Dental Ins	FD 506	0.00%	0.03%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.82%	0.00%
Liability Insurance	FD 507	52.02%	0.06%	0.44%	0.00%	0.00%	0.00%	0.00%	0.22%	0.49%	0.00%	0.00%	2.22%	0.00%
Medical Insurance	FD 508	0.00%	0.28%	0.46%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.01%	0.00%
Unemployment Ins	FD 509	0.00%	0.00%	0.00%	0.00%	0 W	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.07%	0.00%

Direct Service Departments

Spokane County
Indirect Cost Model
Allocation Factors
2008 Actuals

Department Name - Division - Function	Dept #	14 PA Civil Hours of Support	15 TR Cashiering Cash Receipt Count	16 Treasurer's Finance Document Ct	17 Total Taxes Collected for Treasurer	18 ISD Gen Fund Support Combined	19 Treasurer's Utilities Lockbox	20 FTE for Civil	21 Avg % PO/Dollars	22 Purch Direct Support	Allocation Factor Inputs (cont.) 23 Security Hours Support	24 Adj Exp - General Fund	25 Adj Exp - All Funds	26 Equipment Depreciation
Public Works Admin	FD 512	13.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.05%	0.56%	0.00%	0.00%	0.13%	0.00%
Payroll Clearing	FD 631	0.00%	6.87%	13.22%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Weed Control	FD 655	0.00%	0.06%	0.16%	0.09%	0.00%	0.00%	0.00%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%
Health District Fund	FD 658	0.00%	3.31%	3.23%	0.00%	0.00%	0.00%	0.00%	0.00%	0.66%	0.00%	0.00%	0.00%	0.00%
Air Pollution	FO659	0.00%	0.50%	0.12%	0.00%	0.00%	0.00%	0.00%	0.00%	0.56%	0.00%	0.00%	0.00%	0.00%
Law Library	FD660	0.00%	0.62%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.08%	0.00%
Liberty Lake Transport Mitigation	FD 664	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Liberty Lake Transport Fund	FD 665	0.00%	0.00%	0.29%	0.02%	0.00%	0.00%	O W	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ALTCEW	FD 673	0.00%	0.36%	1.16%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Newman Lake	FD 677	0.00%	0.01%	021%	0.05%	0.00%	0.00%	0.00%	0.11%	0.00%	0.00%	0.00%	0.07%	0.00%
FD 680-681 ESD	FD 680-68	0 00%	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FD683-687 ESD	FD 683-68	0.00%	1.03%	0.94%	0 00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WA Govts	FD 694	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Public Facilities Distr		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Airports		0.00%	2.88%	0.58%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Sewer Bonds		0.00%	0.00%	1.33%	0 00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.03%	0.00%
Fire Districts		0.00%	1 18%	5.31%	11.33%	0 00%	0.00%	0.00%	0.00%	0.00%	0 00%	0 00%	0.00%	0 00%
Cemetery Districts		0.00%	0.04%	1.12%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Water Districts		0.00%	1.15%	1.22%	0 01%	0.00%	0.00%	0.00%	0.00%	0.00%	O W	0.00%	0.00%	0.00%
Irrigation Districts		0.00%	0.96%	2.88%	1.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 00%	0.00%
School Districts		0.00%	15.84%	18.53%	36.86%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Library District		0.00%	0.74%	1 62%	2.28%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 00%	0.00%
State Funds		0.00%	11.43%	4 48%	17 36%	0.00%	0.00%	0.00%	0.00%	0.00%	0 00%	0.00%	0.00%	0.00%
Joint Park & Rec		0.00%	0.00%	0.13%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RID		0.00%	0.00%	424%	0.33%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Sewer Districts		0.00%	0 49%	0.04%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 00%	0.00%
Transit		0.00%	9.08%	0.62%	0.00%	0.00%	0.00%	0.00%	O W	0.00%	0.00%	0.00%	0.00%	0.00%
ULID		0.00%	0.00%	0.00%	0.11%	0.00%	0.00%	0.00%	O W	0.00%	0.00%	0.00%	0.00%	0.00%
Other		0.00%	4.65%	8.91%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
City of Spokane	C10	0 00%	0.00%	0.33%	13.13%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
City of Spokane Valley	C16	0.69%	0.25%	0.78%	2.84%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Cities & Towns		0.00%	0 M	0.00%	0.00%	0 00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SCRWRF	FD 4W	0.00%	0.00%	0.10%	0.00%	0.00%	0.00%	0.00%	2.13%	0.00%	0.00%	0.00%	0.00%	0.00%
Motor Sports	225	0.00%	0.04%	0.00%	0.40%	0.00%	0.00%	0.00%	0.15%	0.00%	0.00%	0.15%	0.06%	0.00%
TIF District No 3-Medical Lake	FD 318	0.00%	0.00%	0.00%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0 00%	0.00%	0.00%	0.00%
TOWN, AIRWAY HEIGHTS - GENERAL	C01	0.00%	0.00%	0.29%	0.17%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 00%	0.00%
CITY, CHENEY - GENERAL	C02	0.00%	0.00%	027%	0.29%	0.00%	0 00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CITY, DEER PARK - GENERAL	C03	0.00%	0.00%	0.27%	0.05%	0.00%	0.00%	0.00%	0.00%	0 00%	0.00%	0.00%	0.00%	0.00%
TOWN, FAIRFIELD - GENERAL	C04	0.00%	0.00%	0.27%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOWN, LATAH - GENERAL	C05	0.00%	0.00%	0.27%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CITY, MEDICAL LAKE - GENERAL	C06	0.00%	0.00%	0.28%	0.13%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOWN, MILLWOOD - GENERAL	C07	0.00%	0.00%	0.27%	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	OW%	0.00%	0.00%
TOWN, ROCKFORD - GENERAL	C08	0.00%	0.00%	0.20%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOWN, SPANGLE - GENERAL	C09	0.00%	0.00%	027%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOWN, WAVERLY - GENERAL	C11	0.00%	0.00%	027%	0.00%	0.00%	0.00%	0.00%	0.00%	0 M	0.00%	0.00%	0.00%	0.00%
City, Liberty Lake - General	C15	0.00%	024%	0.00%	0.40%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Emergency Communication Tax	FD 160	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0 M	0.00%	0.00%	0.04%	0.00%
C12-C51	C12-51	0.00%	0.00%	2.94%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
District Court Probation	202	0.00%	0.00%	0.00%	0 02%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FD 672	FD 672	0.00%	1.13%	0.00%	0.00%	a m	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FD 692-693	FD 692-3	0.00%	0.83%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FD 654	FO654	0.00%	0.00%	0.11%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FD 218	FD 218	0.00%	0.00%	0.26%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 00%	0.00%	0.00%	0.00%
		0.00%	0 00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Grand Total		**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**
Subtotal Indirect		**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**
Subtotal Direct		**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**
		Check O.K.	**Check O.K.**	**Check O.K.**	**Check O.K.**	**Check O.K.**	**Check O.K.**	**Check O.K.**	**Check O.K.**	**Check O.K.**	**Check O.K.**	**Check O.K.**	**Check O.K.**	**Check O.K.**

Spokane County

hold data

	Department Name - Division - Function	Dept #	27 FTE of Represented Employees	28 Admin Svs Excess Comp	29 Admin Svs Direct Support	30 Admin Svs Record Storage	31 Admin Svs Monroe Court Lease	32 Admin Svs Valley Center Lease	33 Admin Svs Employee Programs	34 Admin Svs General	35 Admin Svs Postal Courier	36 Auditor - Elected Official	37 Treasurer - Elected Official	38 Financial Trans General Fund	39 Adj Exp-Genl Fund -grants-contracts
Indirect Cost Pools	Building Depreciation			-			-								
	Equipment Depreciation			-			-								
	Insurance (Gen'l Fund)	337		-			-							2	2,310,008.00
	Admin Srvcs - General	340		-			-				-			1825	(766,569.93)
	Admin Srvcs - Excess Comp	340		-			-								
	Admin Srvcs - Direct Support	340		-			-								
	Admin Srvcs - Record Storage	340		-			-								
	Admin Srvcs - Monroe Court Lease	340		-			-								
	Admin Srvcs - Employee Programs	340		-			-				50				
	Admin Srvcs - Valley Center Lease	340		-			-								
	Admin Svcs - Postal Courier	340		-			-								
	Labor Relations	340		-			22,241								193,852.68
	Assessor	010	53	-			111,576							2131	3,799,222.33
	Aud Fin Srvcs - Elected Auditor	020	-									-		-	-
	Aud Fin Srvcs - Fund Accting	020	4.95	-			-				-	4		229	291,726
	Aud Fin Srvcs - Gen Fund Accting	020	4.95	-		-	-				-	1		44	56,583
	Aud Fin Srvcs - Gen Accting	020	-	-		381	-					10		612	778,630
	Aud Fin Srvcs - Fixed Assets	020	-	-			-					-		35	44,965
	Aud Fin Srvcs - Accts Payable	020	3.30	-		1,677	-					2		137	174,847
	Aud Fin Srvcs - Payroll	020	3.30	-		624	-					3		161	204,845
	Aud Fin Srvcs - Peoplesoft	020	-	-			-					0		0	247
	Not Used	060		-			-								
	Commissioner	060		-	37,021	782	-							1272	765,681.11
	Prosecutor - Civil	250	1	-		2,083	-							752	779,398.56
	Treasurer - Elected Treasurer	320		-			-						0.00	-	-
	Treasurer - Cashiering	320	8	-		1,164	-				8		7.95	586	549,327
	Treasurer - Finance	320	3	-		783	-				8		4.68	552	517,533
	Treasurer -Tax Collection	320	12	-		2,185	-				8		13.09	764	715,675
	Information Systems	335		-			-							488	4,326,161.62
	Human Resources	041		-			-							872	724,295.89
	Civil Service	050		-			-							408	162,209.43
	Facilities Maintenance	100	23	8,395			-							4182	4,810,111.08
	Purchasing - Direct Purch	260	1.0		8,828	337	13,539							244	231,908
	Purchasing - Mail Center	260	1.3		-	-								623	591,652
	Purchasing - General Purch Services	260	5.7		14,403	549	22,091							396	376,106
	State Examiner	270												28	300,720.37
	Campus Security	289	1											329	800,496.72
	Steam Plant														
	Direct Billing														
	Treasurer's Utilities Lockbox	320											0.68	83	59,437
	Coop Extension	005												1966	419119.77
	Bd Of Equalization	011												678	176,124.94
	Aud Auto	020	10			9					8			2532	639,296.11
	Aud Other	020	14			497					17			4952	2,664,727.53
	Boundary Rev	025												720	237,502.18
	Dept of Emergency Mgt	040	1					1,134						2282	(114,565.99)
	Hearing Examiner	061												441	149,435.88
	Medical Examiner	070	4											1676	1,003,730.12
	Clerk	090	46											4925	2,243,622.06
	District Court	190	43		4,348	33,039		2,503						8991	3,569,178.73
	Martin Hall	199												14	228,125.00
	Juvenile	200	103				5,033							19739	5,953,948.97
	Pre-Trial Services	203	6			60								1129	399,356.88
	Parks & Rec	220	11											8739	1,880,527.15
	Ballpark	222												80	105,712.29
	Prosecutor Criminal	250	85			26,298								7582	6,963,424.31
	Prosecutor Support Enforcement	250	26											1887	59,575.88
	SCOPE	288												690	198,024.36
	Sheriff	290	292	28,364	12,350			2,942						29688	17,822,336.57
	Jail	291	216	35,855	1,313			3,111						10883	15,141,455.82
	Geiger Confinement	292												21	8,708,612.35
	Communications	295	8											1177	455,897.88
	Public Defender	305	85											6537	5,975,976.15
	Counsel for Defense	306				559								964	993,634.06
	Superior Court	310		12,785										26836	5,908,655.58

Spokane County
Indirect Cost Model
Allocation Factors
2008 Actuals

hold data

Department Name - Division - Function	Dept #	27 FTE of Represented Employees	28 Admin Svs Excess Comp	29 Admin Svs Direct Support	30 Admin Svs Record Storage	31 Admin Svs Monroe Court Lease	32 Admin Svs Valley Center Lease	33 Admin Svs Employee Programs	34 Admin Svs General	35 Admin Svs Postal Courier	36 Auditor - Elected Official	37 Treasurer - Elected Official	38 Financial Trans General Fund	39 Adj Exp-Genl Fund -grants-contracts
SCRAPS	330	13											7199	1,165,679.94
Health District	336												22	2,885,170.03
Debt Service	341												495	-
Trans O&M	FD 102	1												
Auditor O&M	FD 103	5												
RID Admin	FD 105													
Treasurer's REET Elec	FD 106													
Investment Pool	FD 107													
Courthouse	FD 109													
County Roads	FD 110	222.6												
Growth Man Act	FD 112													
Veteran Services	FD 113	2												
Dispute Resolution	FD 115													
Commute Trip Reduction	FD 116													
Conservation Futures	FD 117	2												
County Tax Ref	FD 118													
Recreation	FD 122													
Spokane CO Housing	FD 123													
Hotel/Motel Tax	FD 126													
Car Rental Tax	FD127													
Liberty Lake Transportation	FD 128													
Conservation Prop Care	FD 129													
WMOBE	FD 130													
Comm Development	FD 131	7												
911	FD132	49												
Victim Witness	FD 133	7.2												
Clerk LFO	FD 134	6												
REET 1&2	FD135/13													
Mental Health Risk Reserve	FD 138													
RID Guaranty Trust	FD 139													
Spokane CO RSN Prop	FD 140													
Dom Viol Advocacy	FD 141													
Tourism Promotion Area	FD 142													
Historical Doc Preservation	FD 143													
Trial Court Improvement	FD 144													
Substance Abuse	FD 145	8												
Dev Disabilities	FD146	6.6												
Homelessness Prevention	FD147													
Mental Health	FD148	26												
Probation	FD150	18												
Indigent Defense Improvement	FD 161													
Indigent Dep and Termination Defense	FD162													
TIF Dist #1	FD 216													
TIF Dist #2	FD 217													
Courthouse Improvements	FD 302													
Parks Cap Proj & Improv	FD303													
Sewer Operations/ WWT	FD 401/ED	37												
Sewer Construction	FD 403	5												
Landfill Closure	FD 404	5												
Golf	FD405	8												
Building and Planning	FD 406	35												
Fair	FD407	10												
Stormwater	FD 409	6												
Geiger Corrections Center	FD 415	129		1,813										
Aquifer Protection Agency	FD 436	5.7												
General Facilities Charge	FD 438													
Equip Rent/Revolving	FD 501	30												
Information Systems Fund	FD603	48.6												
Industrial Ins	FD505	4.8												
Dental Ins	FD 506	0												
Liability Insurance	FD507	3.8												
Medical Insurance	FD508													
Unemployment Ins	FD 509													
Public Works Admin	FD 512													
Payroll Clearing	FD 631													
Weed Control	FD 655													
Health District Fund	FD658													
Air Pollution	FD659													
Law Library	FD 660			50,000										
Liberty Lake Transport Mitigation	FD664													
Liberty Lake Transport Fund	FD665													
ALTCEW	FD673													
Newman Lake	FD677													
FD 680-681 ESD	FD680-68													
FD 683-687 ESD	FD683-687													
WA Govts	FD694													
Public Facilities Distr														

Direct Service Departments

Spokane County
Indirect Cost Model
Allocation Factors
2008 Actuals

hold data

Department Name - Division - Function	Dept #	27 FTE of Represented Employees	28 Admin Svs Excess Comp	29 Admin Svs Direct Support	30 Admin Svs Record Storage	31 Admin Svs Monroe Court Lease	32 Admin Svs Valley Center Lease	33 Admin Svs Employee Programs	34 Admin Svs General	35 Admin Svs Postal Courier	36 Auditor - Elected Official	37 Treasurer - Elected Official	38 Financial Trans General Fund	39 Adj Exp-Genl Fund -grants-contracts
Airports														
Sewer Bonds														
Fire Districts														
Cemetery Districts														
Water Districts														
Irrigation Districts														
School Districts														
Library District														
State Funds														
Joint Park & Rec														
RID														
Sewer Districts														
Transit														
ULID														
Other														
City of Spokane	C10													
City of Spokane Valley	C16													
Cities & Towns														
SCRWRF	FD 434	1												
Motor Sports	225			(1,280)										
TIF District No 3-Medical Lake	FD 318												257	182,447.35
TOWN, AIRWAY HEIGHTS - GENERAL	C01													
CITY, CHENEY - GENERAL	C02													
CITY, DEER PARK - GENERAL	C03													
TOWN, FAIRFIELD - GENERAL	C04													
TOWN, LATAH - GENERAL	C05													
CITY, MEDICAL LAKE - GENERAL	C06													
TOWN, MILLWOOD - GENERAL	C07													
TOWN, ROCKFORD - GENERAL	C08													
TOWN, SPANGLE - GENERAL	C09													
TOWN, WAVERLY - GENERAL	C11													
City, Liberty Lake - General	C15													
Emergency Communication Tax	FO 160													
C12-C51	C12-51													
District Court Probation	202													2
FD 672	FD 672													
FD 692-693	FO 692-3													
FO 654	FD BY													
FD 218	FD 218													
Grand Total		1,777	85,399	129,315	71,015	174,480	9,690	-	-	100	21	27	169,952	108,936,802
Subtotal Indirect		125	8,395	60,252	10,556	169,447	-	-	-	75	21	27	16,839	22,800,069
Subtotal Direct		1,652	77,004	69,063	60,462	5,033	9,690	-	-	25	-	-	153,113	86,136,734

Primary Allocation Percentages

Department Name - Division - Function	Dept #	27 FTE of Represented Employees	28 Admin Svs Excess Comp	29 Admin Svs Direct Support	30 Admin Svs Record Storage	31 Admin Svs Monroe Court Lease	32 Admin Svs Valley Center Lease	33	34	35	36	37	38	39 Adj Exp-Genl Fund -grants-contracts
Building Depreciation		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Equipment Depreciation		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Insurance (Gen'l Fund)	337	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.12%
Admin Srvcs - General	340	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.07%	-0.70%
Admin Srvcs - Excess Comp	340	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Admin Srvcs - Direct Support	340	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Admin Srvcs - Record Storage	340	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Admin Srvcs - Monroe Court Lease	340	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Admin Srvcs - Employee Programs	340	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	50.01%	0.00%	0.00%	0.00%	0.00%
Admin Srvcs - Valley Center Lease	W	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Admin Svcs - Postal Courier	340	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Labor Relations	TD	0.00%	0.00%	0.00%	0.00%	1275%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.18%
Assessor	010	2.98%	0.00%	0.00%	0.00%	63.95%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.25%	3.49%
Aud Fin Srvcs - Elected Auditor	020	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Aud Fin Srvcs - Fund Acctng	020	0.28%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	18.00%	0.00%	0.13%	0.27%
Aud Fin Srvcs - Gen Fund Acctng	020	0.28%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.76%	0.00%	0.03%	0.05%
Aud Fin Srvcs - Gen Acctng	020	0.00%	0.00%	0.00%	0.54%	0.00%	0.00%	0.00%	0.00%	0.00%	50.19%	0.00%	0.36%	0.71%
Aud Fin Srvcs - Fixed Assets	020	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.98%	0.00%	0.02%	0.04%
Aud Fin Srvcs - Accts Payable	020	0.19%	0.00%	0.00%	2.38%	0.00%	0.00%	0.00%	0.00%	0.00%	11.56%	0.00%	0.08%	0.10%
Aud Fin Srvcs - Payroll	020	0.19%	0.00%	0.00%	0.68%	0.00%	0.00%	0.00%	0.00%	0.00%	13.51%	0.00%	0.09%	0.19%
Aud Fin Srvcs - Peoplesoft	020	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Not Used	060	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Spokane County
Indirect Cost Model
Allocation Factors
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hold data

	Department Name - Division - Function	Dept #	27 FTE of Represented Employees	28 Admin Svs Excess Comp	29 Admin Svs Direct Support	30 Admin Svs Record Storage	31 Admin Svs Monroe Court Lease	32 Admin Svs Valley Center Lease	33 Admin Svs Employee Programs	34 Admin Svs General	35 Admin Svs Postal Courier	36 Auditor - Elected Official	37 Treasurer - Elected Official	38 Financial Trans General Fund	39 Adj Exp-Genl Fund -grants-contracts
Indire	Commissioner	060	0.00%	0.00%	28.63%	1.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.75%	0.70%
	Prosecutor - Civil	250	0.06%	0.00%	0.00%	2.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.44%	0.72%
	Treasurer - Elected Treasurer	320	O W	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O W	0.00%	0.00%
	Treasurer - Cashiering	320	0.43%	0.00%	0.00%	1.63%	0.00%	0.00%	0.00%	0.00%	8.34%	0.00%	29.92%	0.34%	0.50%
	Treasurer - Finance	320	0.17%	0.00%	0.00%	1.10%	0.00%	0.00%	0.00%	0.00%	8.30%	0.00%	17.53%	0.33%	0.48%
	Treasurer -Tax Collection	320	0.66%	0.00%	0.00%	3.06%	0.00%	0.00%	0.00%	0.00%		0.00%	49.25%	0.45%	0.66%
	Information Systems	335	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.29%	3.97%
	Human Resources	041	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.57%	0.68%
	Civil Service	050	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.24%	0.15%
	Facilities Maintenance	100	1.29%	9.83%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.46%	4.42%
	Purchasing - Direct Purch	260	0.08%	0.00%	6.83%	0.47%	7.76%	0.00%	0.00%		0.00%	0.00%	0.00%	0.14%	0.21%
	Purchasing - Mail Center	260	0.07%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.37%	0.54%
	Purchasing - General Purch Services	260	0.32%	0.00%	11.14%	0.77%	12.66%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.23%	0.35%
	State Examiner	270	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.02%	0.28%
	Campus Security		0.06%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.19%	0.73%
	Steam Plant		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Direct Billing		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Treasurer's Utilities Lockbox		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.30%	0.04%	0.05%
			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Coop Extension	005	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.16%	0.38%
	Bd Of Equalization	011	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.40%	0.16%
	Aud Auto	020	0.56%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%	8.30%	0.00%	0.00%	1.49%	0.59%
	Aud Other	020	0.78%	0.00%	0.00%	0.70%	0.00%	0.00%	0.00%	0.00%	18.74%	0.00%	0.00%	2.91%	2.45%
	Boundary Rev	025	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.42%	0.22%
	Dept of Emergency Mgt	040	0.06%	0.00%	0.00%	0.00%	0.00%	11.70%	0.00%	0.00%	0.00%	0.00%	0.00%	1.35%	-0.11%
	Hearing Examiner	061	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.26%	0.14%
	Medical Examiner	070	0.23%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.92%
	Clerk	080	2.59%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	2.90%	2.06%
	District Court	190	2.42%	0.00%	3.36%	46.52%	0.00%	25.83%	0.00%	0.00%	0.00%	0.00%	0.00%	5.28%	3.28%
	Martin Hall	199	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.21%
	Juvenile	200	5.77%	0.00%	0.00%	0.00%	2.88%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	11.61%	5.47%
	Pre-Trial Services	205	0.31%	0.00%	0.00%	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.66%	0.37%
	Parks & Rec	220	0.62%	0.00%	0.00%	0.00%	a\m	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5.14%	1.82%
	Ballpark	222	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.05%	0.10%
	Prosecutor Criminal	230	4.78%	0.00%	0.00%	37.03%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.46%	6.39%
	Prosecutor Support Enforcement	250	1.58%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.11%	0.05%
	SCOPE	288	0.00%	O W	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.41%	0.18%
	Sheriff	290	16.43%	3321%	9.55%	0.00%	0.00%	30.38%	0.00%	0.00%	0.00%	0.00%	0.00%	17.47%	16.36%
	Jail	291	12.15%	41.99%	1.40%	0.00%	0.00%	32.11%	0.00%	0.00%	0.00%	0.00%	0.00%	6.46%	13.90%
	Geiger Confinement	292	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	7.09%
	Communications	295	0.45%	0 W %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.69%	0.42%
	Public Defender	305	4.76%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.85%	5.49%
	Counsel for Defense	306	0.00%	0.00%	0.00%	0.79%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.57%	0.01%
	Superior Court	310	0.00%	14.97%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	15.79%	5.42%
	SCRAPS	330	0.73%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.24%	1.09%
	Health District	336	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	2.65%
	Debt Service	341	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.29%	0.00%
	Treas O&M	m102	0.06%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Auditor O&M	FD 103	028%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	RID Admin	FD 105	0.00%	0.00%	0.00%	O W %	0.00%	0.00%	0.00%	0.00%	O W	0.00%	0.00%	0.00%	0.00%
	Treasurer's REET Elec	FD 106	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Investment Pool	m107	0.00%	0.00%	0.00%	O W	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Courthouse	FD 109	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	County Roads	FD 110	12.52%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Growth Man Act	FD 112	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Veteran Services	FD 113	0.11%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Dispute Resolution	FD 115	0.00%	0.00%	0.00%	0.00%	0.00%	0.04%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Commute Trip Reduction	FD116	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Conservation Futures	FD 117	0.11%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O\W%	0.00%	0.00%	0.00%	0.00%
	County Tax Ref	FD 118	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Recreation	FD 122	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Spokane CO Housing	FD 123	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Hotel/Motel Tax	FD 126	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Car Rental Tax	FD 127	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Liberty Lake Transportation	FD 128	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Conservation Prop Care	FD 129	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	WMOBE	FD 130	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Comm Development	FD 131	0.39%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	911	FD 132	2.76%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Victim Witness	FD 133	0.41%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Clerk LFO	FD 134	0.34%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	REET 1&2	FD 135/13	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Mental Health Risk Reserve	m138	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	RID Guaranty Trust	FD 139	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Spokane CO RSN Prop	FD 140	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Dom Viol Advocacy	FD 141	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

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	Department Name - Division - Function	Dept #	27 FTE of Represented Employees	28 Admin Svs Excess Comp	29 Admin Svs Direct Support	30 Admin Svs Record Storage	31 Admin Svs Monroe Court Lease	32 Admin Svs Valley Center Lease	33 Admin Svs Employee Programs	34 Admin Svs General	35 Admin Svs Postal Courier	36 Auditor - Elected Official	37 Treasurer - Elected Official	38 Financial Trans General Fund	39 Adj Exp-Genl Fund -grants-contracts
Direct Service Departments	Tourism Promotion Area	FD 142	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Historical Doc Preservation	FD 143	0.00%	0.00%	0 M	0 M	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Trial Court Improvement	FD 144	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Substance Abuse	FD 145	0.45%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Dev Disabilities	FD 148	0.32%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Homelessness Prevention	FD 147	0.00%	0 M	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Mental Health	FD 148	1.46%	0.00%	0 M	0.00%	0.00%	0.00%	0 W	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Probation	FD 150	1.01%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Indigent Defense Improvement	FD 161	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 W	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Indigent Dep and Termination Defense	FD 162	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	TIF Dist #1	FD 216	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	TIF Dist #2	FD 217	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 W	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Courthouse Improvements	FD 302	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Parks Cap Proj & Improv	FD 303	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Sewer Operations/ WWT	FD 401/E0	2.08%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Sewer Construction	FD 403	0.28%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Landfill Closure	FD 404	0.28%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Golf	FD 405	0.45%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Building and Planning	FD 406	1.97%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Fair	FD 407	0.56%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Stormwater	FD 409	0.34%	0.00%	0.00%	0 M	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Geiger Corrections Center	FD 415	7.28%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Aquifer Protection Agency	FD 436	0.32%		1.40%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	General Facilities Charge	FD 438	0.00%		0.00%	0 M	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Equip Rent/Revolving	FD 501	1.69%	0 M	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Information Systems Fund	FD 503	2.73%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Industrial Ins	FD 505	0.27%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Dental Ins	FD 506	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Liability Insurance	FD 507	0.21%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Medical Insurance	FD 508	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unemployment Ins	FD 509	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Public Works Admin	FD 512	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Payroll Clearing	FD 631	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Weed Control	FD 655	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Health District Fund	FD 658	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Air Pollution	FD 659	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Law Library	FD 660	0.00%	0.00%	38.87%	0.00%	0.00%	0.00%	0.00%	0.00%	0 W	0.00%	0.00%	0.00%	0.00%
	Liberty Lake Transport Mitigation	FD 664	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Liberty Lake Transport Fund	FD 665	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	ALTCEW	FD 673	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Newman Lake	FD 677	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	FD 680-681 ESD	FD 680-68	0.00%	0.00%	0.00%	0 M	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	FD 683-687 ESD	FD 683-68	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	WA Govts	FD 694	0.00%	0.00%	0 W	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Public Facilities Distr		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Airports		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Sewer Bonds		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Fire Districts		0.00%	0.00%	0.00%	0 M	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Cemetery Districts		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 W	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Water Districts		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Irrigation Districts		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	School Districts		0.00%		0.00%	0.00%	0.00%	0.00%	0.00%	[illegible]	0.00%	0.00%	0.00%	0 W	0.00%
	Library District		0.00%	0.00%	0.00%	0.00%	0 M	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	State Funds		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Joint Park & Rec		0.00%	0 M %	0.00%	0.00%	0.00%	0.00%	0 M	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	RID		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Sewer Districts		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Transit		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	ULID		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 M	0.00%	0.00%	0.00%	0.00%	0.00%
	Other		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	City of Spokane	C10	0.00%	0 M %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	City of Spokane Valley	C16	0.00%	0.00%	0 W	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Cities & Towns		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	SCRWRF	FD 434	0.06%	0 M %	0.00%	0.00%	0.00%	0.00%	0.00%	0 M	0.00%	0.00%	0.00%	0.00%	0.00%
	Motor Sports	225	0.00%	0.00%	-0.97%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.15%	0.17%
	TIF District No 3-Medical Lake	FD 318	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	TOWN, AIRWAY HEIGHTS - GENERAL	C01	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	CITY, CHENEY - GENERAL	C02	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	CITY, DEER PARK - GENERAL	C03	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	TOWN, FAIRFIELD - GENERAL	C04	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	TOWN, LATAH - GENERAL	C05	0.00%	0.00%	0.00%	0 M	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	CITY, MEDICAL LAKE - GENERAL	C06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	TOWN, MILLWOOD - GENERAL	C07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	TOWN, ROCKFORD - GENERAL	C08	0.00%	0.00%	0.00%	0.00%	0 M %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	TOWN, SPANGLE - GENERAL	C09	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	TOWN, WAVERLY - GENERAL	C11	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	City, Liberty Lake - General	C15	0.00%	0.00%	0.00%	0.00%	0 W	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Spokane County
Indirect Cost Model
Allocation Factors
2008 Actuals

hold data

Department Name - Division - Function	Dept #	27 FTE of Represented Employees	28 Admin Svs Excess Comp	29 Admin Svs Direct Support	30 Admin Svs Record Storage	31 Admin Svs Monroe Court Lease	32 Admin Svs Valley Center Lease	33 Admin Svs Employee Programs	34 Admin Svs General	35 Admin Svs Postal Courier	36 Auditor - Elected Official	37 Treasurer - Elected Official	38 Financial Trans General Fund	39 Adj Exp-Genl Fund -grants-contracts
Emergency Communication Tax	FD 160	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
C12-C51	C12-51	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
District Court Probation	202	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FD 672	FD 672	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FD 692-693	FD 692-3	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FD 654	FD 654	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FD 218	FD 218	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Grand Total		**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**0.00%**	**0.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**
Subtotal Indirect		**7.03%**	**9.83%**	**46.59%**	**14.86%**	**97.12%**	**0.00%**	**0.00%**	**0.00%**	**74.95%**	**100.00%**	**100.00%**	**9.91%**	**20.93%**
Subtotal Direct		**92.97%**	**90.17%**	**53.41%**	**85.14%**	**2.88%**	**100.00%**	**0.00%**	**0.00%**	**25.05%**	**0.00%**	**0.00%**	**90.09%**	**79.07%**
		Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.

Secondary Allocation Percentages

Department Name - Division - Function	Dept #	27 FTE of Represented Employees	28 Admin Svs Excess Comp	29 Admin Svs Direct Support	30 Admin Svs Record Storage	31 Admin Svs Monroe Court Lease	32 Admin Svs Valley Center Lease	33	34	35	36	37	38	39 Adj Exp-Genl Fund -grants-contracts
Building Depreciation														
Equipment Depreciation														
Insurance (Gen'l Fund)	337													
Admin Srvcs - General	340													
Admin Srvcs - Excess Comp	340													
Admin Srvcs - Direct Support	340													
Admin Srvcs - Record Storage	340													
Admin Srvcs - Monroe Court Lease	340													
Admin Srvcs - Employee Programs	340													
Admin Srvcs - Valley Center Lease	340													
Admin Svcs - Postal Courier	340													
Labor Relations	340													
Assessor	010													
Aud Fin Srvcs - Elected Auditor	020													
Aud Fin Srvcs - Fund Acctng	020													
Aud Fin Srvcs - Gen Fund Acctng	020													
Aud Fin Srvcs - Gen Acctng	020													
Aud Fin Srvcs - Fixed Assets	020													
Aud Fin Srvcs - Accts Payable	020													
Aud Fin Srvcs - Payroll	020													
Aud Fin Srvcs - Peoplesoft	020													
Not Used	060													
Commissioner	060													
Prosecutor - Civil	250													
Treasurer - Elected Treasurer	320													
Treasurer - Cashiering	320													
Treasurer - Finance	320													
Treasurer -Tax Collection	320													
Information Systems	335													
Human Resources	041													
Civil Service	050													
Facilities Maintenance	100													
Purchasing - Direct Purch	260													
Purchasing - Mail Center	260													
Purchasing - General Purch Services	260													
State Examiner	270													
Campus Security														
Steam Plant														
Direct Billing														
Treasurer's Utilities Lockbox														
Coop Extension	005	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.28%	0.49%
Bd Of Equalization	011	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.44%	0.20%
Aud Auto	020	0.61%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%	0.00%	33.15%	0.00%	0.00%	1.65%	0.74%
Aud Other	020	0.85%	0.00%	0.00%	0.82%	0.00%	0.00%	0.00%	0.00%	66.85%	0.00%	0.00%	3.23%	3.09%
Boundary Rev	025	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.47%	0.28%
Dept of Emergency Mgt	040	0.06%	0.00%	0.00%	0.00%	0.00%	11.70%	0.00%	0.00%	0.00%	0.00%	0.00%	1.50%	-0.13%
Hearing Examiner	061	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.29%	0.17%
Medical Examiner	070	0.24%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.09%	1.17%
Clerk	090	2.78%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	3.22%	2.60%
District Court	190	2.60%	0.00%	6.30%	54.64%	0.00%	25.83%	0.00%	0.00%	0.00%	0.00%	0.00%	5.87%	4.14%
Martin Hall	199	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	0.26%

Indirect Cost Pools

Spokane County

hold data

	Department Name - Division - Function	Dept #	27 FTE of Represented Employees	28 Admin Svs Excess Comp	29 Admin Svs Direct Support	30 Admin Svs Record Storage	31 Admin Svs Monroe Court Lease	32 Admin Svs Valley Center Lease	33 Admin Svs Employee Programs	34 Admin Svs General	35 Admin Svs Postal Courier	36 Auditor - Elected Official	37 Treasurer - Elected Official	38 Financial Trans General Fund	39 Adj Exp-Genl Fund -grants-contracts
Direct Service Departments	Juvenile	200	6.21%	0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	12.89%	6.91%
	Pre-Trial Services	203	0.33%	0.00%	0.00%	0.10%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.74%	0.46%
	Parks & Rec	220	0.67%	0.00%	0.00%	0.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	5.71%	2.30%
	Ballpark	222	0.00%	0 W %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.05%	0.12%
	Prosecutor Criminal	250	5.14%	0.00%	0.00%	43.50%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.95%	8.08%
	Prosecutor Support Enforcement	250	1.89%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	1.23%	0.07%
	SCOPE	288	0.00%	0.00%	0 M %	0.00%	0.00%	0.00%	0.00%	0.09%	0.00%	0.00%	0.00%	0.45%	0.23%
	Sheriff	290	17.67%	36.83%	17.88%	0.00%	0.00%	30.36%	0.00%	0.00%	0.00%	0.00%	0.00%	19.39%	20.69%
	Jail	291	13.07%	46.56%	2.62%	0.00%	0.00%	32.11%	0.00%	0.00%	0.00%	0.00%	0.00%	7.11%	17.58%
	Geiger Confinement	292	0.00%	0.00%	0 W	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	10.11%
	Communications	295	0.46%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.77%	0.53%
	Public Defender	305	5.14%	0.00%	0.00%	0.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.27%	6.94%
	Counsel for Defense	306	0.00%	0.00%	0.00%	0.92%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.63%	1.15%
	Superior Court	310	0.00%	16.80%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	17.53%	6.86%
	SCRAPS	330	0.78%	0.00%	0 W %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	4.70%	1.38%
	Health District	336	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.01%	3.35%
	Debt Service	341	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.32%	0.00%
	Treas O&M	FD102	0.06%	0.00%	0.00%	0.00%	0.00%	0.00%	0.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Auditor O&M	FD 103	0.30%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	RID Admin	FD105	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Treasurer's REET Elec	FD106	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Investment Pool	FD 107	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 W %
	Courthouse	FD109	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	County Roads	FD 110	13.47%	0 W %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Growth Man Act	FD 112	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Veteran Services	FD 113	0.12%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Dispute Resolution	FD 115	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Commute Trip Reduction	FD 116	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Conservation Futures	FD 117	0.12%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	County Tax Ref	FD 118	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Recreation	FD122	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Spokane CO Housing	FD123	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Hotel/Motel Tax	FD125	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Car Rental Tax	FD 127	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Liberty Lake Transportation	FD 128	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Conservation Prop Care	FD 129	0.00%	0.00%	0M)%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	WMOBE	FD 130	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Comm Development	FD 131	0.42%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	911	FD 132	2.87%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Victim Witness	FD 133	0.44%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Clerk LFO	FD134	0.36%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	REET 1&2	m135/136	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Mental Health Risk Reserve	FD 138	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	RID Guaranty Trust	FD 139	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Spokane CO RSN Prop	FD140	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Dom Viol Advocacy	FD 141	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Tourism Promotion Area	FD 142	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Historical Doc Preservation	FD 143	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Trial Court Improvement	FD 144	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Substance Abuse	FD 145	0.48%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Dev Disabilities	FD146	0.34%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Homelessness Prevention	FD147	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Mental Health	FD 148	1.57%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Probation	FD 150	1.09%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 W %
	Indigent Defense Improvement	FD 161	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Indigent Dep and Terminaton Defense	FD 162	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	TIF Dist #1	m216	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	TIF Dist #2	FD 217	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Courthouse Improvements	FD M2	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	am	0.00%
	Parks Cap Proj & Improv	FD303	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Sewer Operations/ WWT	FD 401/E0	2.24%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Sewer Construction	FD 403	0.30%	a m	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Landfill Closure	FD404	0.30%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Golf	FD 405	0.48%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Building and Planning	FD 406	2.12%	0 W %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Fair	FD 407	0.61%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Stormwater	FD 409	0.36%	0.00%	0 W %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Geiger Corrections Center	FD415	7.81%	0.00%	2.62%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Aquifer Protection Agency	FD 438	0.34%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	General Facilities Charge	FD 438	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Equip Rent/Revolving	FD 501	1.82%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Information Systems Fund	FD 503	2.94%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 W %	0.00%	0.00%
	Industrial Ins	FD505	0.29%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Dental Ins	FD506	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Liability Insurance	FD 507	0.23%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Medical Insurance	FD508	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
	Unemployment Ins	FD 509	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

Spokane County
Indirect Cost Model
Allocation Factors
2008 Actuals

hold data

Department Name - Division - Function	Dept #	27 FTE of Represented Employees	28 Admin Svs Excess Comp	29 Admin Svs Direct Support	30 Admin Svs Record Storage	31 Admin Svs Monroe Court Lease	32 Admin Svs Valley Center Lease	33 Admin Svs Employee Programs	34 Admin Svs General	35 Admin Svs Postal Courier	36 Auditor - Elected Official	37 Treasurer - Elected Official	38 Financial Trans General Fund	39 Adj Exp-Genl Fund -grants-contracts
Public Works Admin	FD 512	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Payroll Clearing	FD 631	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Weed Control	FD 655	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Health District Fund	FD 658	0.00%	0.00%	O W	0.00%	0.00%	0.00%	0 00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Air Pollution	m659	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 00%	0.00%	0.00%	0.00%	0.00%	0.00%	O W
Law Library	FD660	OMU	0.00%	72.40%	0.00%	0.00%	0.00%	0 00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Liberty Lake Transport Mitigation	FD 664	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Liberty Lake Transport Fund	FD 665	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ALTCEW	FD 673	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Newman Lake	FD en1	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 00%
FD 650-651 ESD	FO680-68	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FD 683-687 ESD	FD 683-68	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WA Govts	FD694	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Public Facilities Distr		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Airports		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Sewer Bonds		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Fire Districts		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 00%
Cemetery Districts		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Water Districts		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Irrigation Districts		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O W	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
School Districts		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Library District		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O W	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
State Funds		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Joint Park & Rec		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O W	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RID		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Sewer Districts		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Transit		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
ULID		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O W	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
City of Spokane	C10	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	O W	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
City of Spokane Valley	C16	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Cities & Towns		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SCRWRF	F0434	0.08%	0.00%	0.00%	0.00%	0.00%	0.00%	O W	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Motor Sports	225	0.00%	0.00%	-1.82%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.17%	021%
TIF District No 3-Medical Lake	FD 318	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOWN, AIRWAY HEIGHTS - GENERAL	C01	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CITY, CHENEY - GENERAL	C02	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CITY, DEER PARK - GENERAL	C03	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOWN, FAIRFIELD - GENERAL	C04	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOWN, LATAH - GENERAL	C05	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
CITY, MEDICAL LAKE - GENERAL	C06	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOWN, MILLWOOD - GENERAL	C07	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOWN, ROCKFORD - GENERAL	C08	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOWN, SPANGLE - GENERAL	C09	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TOWN, WAVERLY - GENERAL	C11	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
City, Liberty Lake - General	C15	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Emergency Communication Tax	FD160	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 00%
C12-C51	ct2.51	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
District Court Probation	202	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FD 672	FO672	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FD 692-693	m692-3	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FD 654	FD 654	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 00%
FD 218	FD 218	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Grand Total		**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**0.00%**	**0.00%**	**100.00%**	**0.00%**	**0.00%**	**100.00%**	**100.00%**
Subtotal Indirect		**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**	**0.00%**
Subtotal Direct		**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**100.00%**	**0.00%**	**0.00%**	**100.00%**	**0.00%**	**0.00%**	**100.00%**	**100.00%**
		Check O.K.	**Check O.K.**	**Check O.K.**	**Check O.K.**	**Check O.K.**	**Check O.K.**	**Check O.K.**	**Check O.K.**	**Check O.K.**	**Check O.K.**	**Check O.K.**	**Check O.K.**	**Check O.K.**

Spokane County
Indirect Cost Model
Allocation Factors
2008 Actuals

					Combo Allocation Factors				
		40	41	42	50	51	52	53	59
Department Name - Division - Function	Dept #	Total Taxes Assessed Other Funds	Total Taxes Assessed Gen Fund	Total Taxes Assessed Combined	Commissioner Combined	Adj Exp - All Funds w Total Fin Trans	Adj Exp Gen Fnd w Gen Fnd Fin Tran	Adj Exp Gen Fnd-Grnt Cnts w Fin tran	
Indirect Cost Pools									
Building Depreciation				-					
Equipment Depreciation				-					
Insurance (Gen'l Fund)	337		777,057	777,057					
Admin Srvcs - General	340		2,094,006	2,094,006					
Admin Srvcs - Excess Comp	340			-					
Admin Srvcs - Direct Support	340			-					
Admin Srvcs - Record Storage	340			-					
Admin Srvcs - Monroe Court Lease	340			-					
Admin Srvcs - Employee Programs	340			-					
Admin Srvcs - Valley Center Lease	340			-					
Admin Svcs - Postal Courier	340			-					
Labor Relations	340		193,853	193,853					
Assessor	010		1,278,009	1,278,009					
Aud Fin Srvcs - Elected Auditor	020		-	-					
Aud Fin Srvcs - Fund Acctng	020		98,133	98,133					
Aud Fin Srvcs - Gen Fund Acctng	020		19,034	19,034					
Aud Fin Srvcs - Gen Acctng	020		261,921	261,921					
Aud Fin Srvcs - Fixed Assets	020		15,126	15,126					
Aud Fin Srvcs - Accts Payable	020		58,816	58,816					
Aud Fin Srvcs - Payroll	020		68,907	68,907					
Aud Fin Srvcs - Peoplesoft	020		83	83					
Not Used	060			-					
Commissioner	060		257,902	257,902					
Prosecutor - Civil	250		262,545	262,545					
Treasurer - Elected Treasurer	320		-	-					
Treasurer - Cashiering	320		184,787	184,787					
Treasurer - Finance	320		174,092	174,092					
Treasurer -Tax Collection	320		240,744	240,744					
Information Systems	335		1,455,265	1,455,265					
Human Resources	041		243,644	243,644					
Civil Service	050		54,565	54,565					
Facilities Maintenance	100		1,638,867	1,638,867					
Purchasing - Direct Purch	280		78,829	78,829					
Purchasing - Mail Center	260		201,111	201,111					
Purchasing - General Purch Services	260		127,844	127,844					
State Examiner	270		101,158	101,158					
Campus Security	289		269,277	269,277					
Steam Plant				-					
Direct Billing				-					
Treasurer's Utilities Lockbox	320		19,994	19,994					
				-					
				-					
				-					
				-					
				-					
				-					
				-					
				-					
				-					
				-					
				-					
				-					
				-					
Coop Extension	005		140,986	140,986					
Bd Of Equalization	011		59,246	59,246					
Aud Auto	020		215,051	215,051					
Aud Other	020		918,815	918,815					
Boundary Rev	025		79,893	79,893					
Dept of Emergency Mgt	040		29,479	29,479					
Hearing Examiner	061		50,268	50,268					
Medical Examiner	070		337,642	337,642					
Clerk	090		754,725	754,725					
District Court	190		1,213,422	1,213,422					
Martin Hall	199		76,738	76,738					
Juvenile	200		2,036,127	2,036,127					
Pre-Trial Services	203		134,338	134,338					
Parks & Rec	220		750,591	750,591					
Ballpark	222		35,560	35,560					
Prosecutor Criminal	250		2,345,851	2,345,851					
Prosecutor Support Enforcement	250		20,041	20,041					
SCOPE	288		66,613	66,613					
Sheriff	290	1,265,276	7,774,491	9,039,767					
Jail	291		5,099,461	5,099,461					
Geiger Confinement	292		2,929,465	2,929,465					
Communications	295		153,358	153,358					
Public Defender	305		2,163,963	2,163,963					
Counsel for Defense	306		334,246	334,246					
Superior Court	310		1,992,278	1,992,278					

Spokane County
Indirect Cost Model
Allocation Factors
2008 Actuals

					Combo Allocation Factors				
		40	41	42	50	51	52	53	59
Department Name - Division - Function	Dept #	Total Taxes Assessed Other Funds	Total Taxes Assessed Gen Fund	Total Taxes Assessed Combined	Commissioner Combined	Adj Exp - All Funds w Total Fin Trans	Adj Exp Gen Fnd w Gen Fnd Fin Tran	Adj Exp Gen Fnd Grnt Cnts w Fin tran	
SCRAPS	330		398,847	398,847					
Health District	336		970,534	970,534					
Debt Service	341		361,083	361,083					
Treas O&M	FD 102			-					
Auditor O&M	FD 103			-					
RID Admin	FD 105			-					
Treasurer's REET Elec	FD 106			-					
Investment Pool	FD 107			-					
Courthouse	FD 109			-					
County Roads	FD 110	14,523,922		14,523,922					
Growth Man Act	FD 112			-					
Veteran Services	FD 113	615,936		615,936					
Dispute Resolution	FD 115			-					
Commute Trip Reduction	FD 116			-					
Conservation Futures	FD 117	1,573,314		1,573,314					
County Tax Ref	FD 118	(1,098)		(1,098)					
Recreation	FD 122			-					
Spokane CO Housing	FD 123			-					
Hotel/Motel Tax	FD 126			-					
Car Rental Tax	FD 127			-					
Liberty Lake Transportation	FD 128			-					
Conservation Prop Care	FD 129			-					
WMOBE	FD 130			-					
Comm Development	FD 131			-					
911	FD 132			-					
Victim Witness	FD 133			-					
Clerk LFO	FD 134			-					
REET 1&2	FD 135/13			-					
Mental Health Risk Reserve	FD 138			-					
RID Guaranty Trust	FD 139			-					
Spokane CO RSN Prop	FD 140			-					
Dom Viol Advocacy	FD 141			-					
Tourism Promotion Area	FD 142			-					
Historical Doc Preservation	FD 143			-					
Trial Court Improvement	FD 144			-					
Substance Abuse	FD 145			-					
Dev Disabilities	FD 146	445,927		445,927					
Homelessness Prevention	FD 147			-					
Mental Health	FD 148	445,927		445,927					
Probation	FD 150			-					
Indigent Defense Improvement	FD 161			-					
Indigent Dep and Terminaton Defense	FD 162			-					
TIF Dist #1	FD 216	321,298		321,298					
TIF Dist #2	FD 217	215,446		215,446					
Courthouse Improvements	FD 302			-					
Parks Cap Proj & Improv	FD 303			-					
Sewer Operations/ WWT	FD 401/E0			-					
Sewer Construction	FD 403			-					
Landfill Closure	FD 404			-					
Golf	FD 405			-					
Building and Planning	FD 406			-					
Fair	FD 407			-					
Stormwater	FD 409			-					
Geiger Corrections Center	FD 415			-					
Aquifer Protection Agency	FD 436			-					
General Facilities Charge	FD 438			-					
Equip Rent/Revolving	FD 501			-					
Information Systems Fund	FD 503			-					
Industrial Ins	FD 505			-					
Dental Ins	FD 506			-					
Liability Insurance	FD 507			-					
Medical Insurance	FD 508			-					
Unemployment Ins	FD 509			-					
Public Works Admin	FD 512			-					
Payroll Clearing	FD 631			-					
Weed Control	FD 655	348,556		348,556					
Health District Fund	FD 658			-					
Air Pollution	FD 659			-					
Law Library	FD 660			-					
Liberty Lake Transport Mitigation	FD 664			-					
Liberty Lake Transport Fund	FD 665	69,860		69,860					
ALTCEW	FD 673			-					
Newman Lake	FD 677			-					
FD 680-681 ESD	FD 680-68			-					
FD 683-687 ESD	FD 683-687			-					
WA Govts	FD 694			-					
Public Facilities Dist				-					

Direct Service Departments

Spokane County
Indirect Cost Model
Allocation Factors
2008 Actuals

Department Name - Division - Function	Dept #	40 Total Taxes Assessed Other Funds	41 Total Taxes Assessed Gen Fund	42 Total Taxes Assessed Combined	Combo Allocation Factors 50 Commissioner Combined	51 Adj Exp - All Funds w Total Fin Trans	52 Adj Exp Gen Fnd w Gen Fnd Fin Tran	53 Adj Exp Gen Fnd- Grnt Cnts w Fin tran	59
Airports				-					
Sewer Bonds				-					
Fire Districts		46,320,245		46,320,245					
Cemetery Districts		65,447		65,447					
Water Districts		15,937		15,937					
Irrigation Districts				-					
School Districts		150,371,953		150,371,953					
Library District		9,301,957		9,301,957					
State Funds		70,713,229		70,713,229					
Joint Park & Rec		8,389		8,389					
RID				-					
Sewer Districts		(3)		(3)					
Transit				-					
ULID				-					
Other				-					
City of Spokane	C10	43,765,799		43,765,799					
City of Spokane Valley	C16	9,883,002		9,883,002					
Cities & Towns				-					
SCRWRF	FD 434			-					
Motor Sports	225		1,571,732	1,571,732					
TIF District No 3-Medical Lake	FD 318	91,352		91,352					
T O W . AIRWAY HEIGHTS-GENERAL	C01	554,170		554,170					
CITY, CHENEY -GENERAL	C02	978,702		978,702					
CITY, DEER PARK- GENERAL	C03	190,247		190,247					
TOWN, FAIRFIELD - GENERAL	C04	80,271		80,271					
TOWN, LATAH - GENERAL	C05	15,229		15,229					
CITY, MEDICAL LAKE - GENERAL	C06	449,616		449,616					
TOWN, MILLWOOD - GENERAL	C07	356,942		356,942					
T O W . ROCWORD-GENERAL	C08	57,775		57,776					
TOWN, SPANGLE - GENERAL	C09	36,743		36,743					
T O W , WAVERLY - GENERAL	C11	10,617		10,617					
City, Liberty Lake - General	C15	1,562,488		1,562,488					
Emergency Communication Tax	FD 160			-					
C12-C51	C12-51	10,029,711		10,029,711					
District Court Probation	202		95,589	95,589					
FD 672	FD672			-					
FD 692-693	FD692-3			-					
FD 654	FD654			-					
FD 218	FD218			-					
				-					
				-					
Grand Total		364,684,182	43,286,001	407,970,183					
Subtotal Indirect		-	10,175,568	10,175,568					
Subtotal Direct		364,684,182	33,110,433	397,794,615					

Primary Allocation Percentages		40 Total Taxes Assessed Other Funds	41 Total Taxes Assessed Gen Fund	42 Total Taxes Assessed Combined	Combo Allocation Factors 50 Commissioner Combined	51 Adj Exp - All Funds w Total Fin Trans	52 Adj Exp Gen Fnd w Gen Fnd Fin Tran	53 Adj Exp Gen Fnd- Grnt Cnts w Fin tran	59
Building Depreciation		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Equipment Depreciation		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Insurance (Gen'l Fund)	337	0.00%	1.80%	0.19%	0.33%	0.33%	0.78%	1.06%	0.00%
Admin Srvcs - General	340	0.00%	4.84%	0.51%	0.55%	0.65%	1.61%	0.19%	0.00%
Admin Srvcs - Excess Comp	340	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Admin Srvcs - Direct Support	340	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Admin Srvcs - Record Storage	340	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Admin Srvcs - Monroe Court Lease	340	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Admin Srvcs - Employee Programs	340	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Admin Srvcs - Valley Center Lease	340	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Admin Svcs - Postal Courier	340	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Labor Relations	340	0.00%	0.45%	0.05%	0.07%	0.03%	0.07%	0.09%	0.00%
Assessor	010	0.00%	2.95%	0.31%	1.82%	0.77%	1.92%	2.37%	0.00%
Aud Fin Srvcs - Elected Auditor	020	0.00%	0.00%	0.00%	0.00%		0.00%	0.00%	0.00%
Aud Fin Srvcs - Fund Acctng	020	0.00%	0.23%	0.02%	0.13%	0.07%	0.17%	0.20%	0.00%
Aud Fin Srvcs - Gen Fund Acctng	020	0.00%	0.04%	0.00%	0.03%	0.01%	0.03%	0.04%	0.00%
Aud Fin Srvcs - Gen Acctng	020	0.00%	0.61%	0.06%	0.35%	0.18%	0.44%	0.54%	0.00%
Aud Fin Srvcs - Fixed Assets	020	0 W %	0.03%	0.00%	0.02%	0 01%	0.03%	0 03%	0.00%
Aud Fin Srvcs - Accts Payable	020	0.00%	0.14%	0.01%	0 08%	0 04%	0 10%	0.12%	0.00%
Aud Fin Srvcs - Payroll	0W	0.00%	0.16%	0.02%	0.09%	0.05%	0.12%	0.14%	0.00%
Aud Fin Srvcs - Peoplesoft	020	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 00%
Not Used	060	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%

ct Cost Pools

Spokane County
Indirect Cost Model
Allocation Factors
2008 Actuals

					Combo Allocation Factors				
		40	41	42	50	51	52	53	59
Department Name - Division - Function	Dept #	Total Taxes Assessed Other Funds	Total Taxes Assessed Gen Fund	Total Taxes Assessed Combined	Commissioner Combined	Adj Exp - All Funds w Total Fin Trans	Adj Exp Gen Fnd w Gen Fnd Fin Tran	Adj Exp Gen Fnd Grnt Cnts w Fin tran	
Indirec Commissioner	060	0.00%	0.60%	0.06%	0.32%	0.24%	0.63%	0.73%	0.00%
Prosecutor - Civil	250	0.00%	0.61%	0.06%	0.37%	0.19%	0.49%	0.58%	0.00%
Treasurer - Elected Treasurer	320	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Treasurer - Cashiering	320	0.00%	0.43%	0.05%	0.26%	0.14%	0.36%	0.42%	0.00%
Treasurer - Finance	320	0.00%	0.40%	0.04%	0.18%	0.13%	0.34%	0.40%	0.00%
Treasurer -Tax Collection	320	0.00%	0.56%	0.06%	0.41%	0.18%	0.47%	0.55%	0.00%
Information Systems	335	0.00%	3.36%	0.36%	0.62%	0.67%	1.61%	2.13%	0.00%
Human Resources	041	0.00%	0.56%	0.06%	0.40%	0.21%	0.53%	0.62%	0.00%
Civil Service	050	0.00%	0.13%	0.01%	0.09%	0.07%	0.18%	0.19%	0.00%
Facilities Maintenance	100	0.00%	3.79%	0.40%	1.32%	1.13%	2.88%	3.44%	0.00%
Purchasing - Direct Purch	260	0.00%	0.18%	0.02%	0.12%	0.06%	0.15%	0.18%	0.00%
Purchasing - Mail Center	260	0.00%	0.46%	0.05%	0.11%	0.15%	0.38%	0.45%	0.00%
Purchasing - General Purch Services	260	0.00%	0.30%	0.03%	0.19%	0.10%	0.24%	0.29%	0.00%
State Examiner	270	0.00%	0.23%	0.02%	0.04%	0.05%	0.11%	0.15%	0.00%
Campus Security		0.00%	0.62%	0.07%	0.14%	0.15%	0.37%	0.46%	0.00%
Steam Plant		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Direct Billing		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Treasurer's Utilities Lockbox		0.00%	0.05%	0.00%	0.03%	0.02%	0.04%	0.05%	0.00%
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Coop Extension	005	0.00%	0.33%	0.03%	0.15%	0.27%	0.72%	0.77%	0.00%
Bd Of Equalization	011	0.00%	0.14%	0.01%	0.09%	0.10%	0.26%	0.28%	0.00%
Aud Auto	020	0.00%	0.50%	0.05%	0.35%	0.38%	0.96%	1.04%	0.00%
Aud Other	020	0.00%	2.12%	0.23%	0.82%	0.92%	2.39%	2.68%	0.00%
Boundary Rev	025	0.00%	0.18%	0.02%	0.09%	0.11%	0.29%	0.32%	0.00%
Dept of Emergency Mgt	040	0.00%	0.07%	0.01%	0.42%	0.48%	1.23%	0.62%	0.00%
Hearing Examiner	061	0.00%	0.12%	0.01%	0.07%	0.07%	0.19%	0.20%	0.00%
Medical Examiner	070	0.00%	0.78%	0.08%	0.43%	0.38%	0.96%	0.85%	0.00%
Clerk	090	0.00%	1.74%	0.18%	1.70%	0.92%	2.39%	2.40%	0.00%
District Court	190	0.00%	2.80%	0.30%	2.71%	1.77%	4.59%	4.28%	0.00%
Martin Hall	199	0.00%	0.18%	0.02%	0.03%	0.03%	0.08%	0.11%	0.00%
Juvenile	200	0.00%	4.70%	0.50%	3.77%	3.31%	8.71%	8.54%	0.00%
Pre-Trial Services	203	0.00%	0.31%	0.03%	0.24%	0.16%	0.46%	0.52%	0.00%
Parks & Rec	220	0.00%	1.73%	0.18%	0.78%	1.22%	3.27%	3.48%	0.00%
Ballpark	222	0.00%	0.08%	0.01%	0.02%	0.02%	0.06%	0.07%	0.00%
Prosecutor Criminal	250	0.00%	5.42%	0.58%	3.42%	1.93%	4.90%	5.43%	0.00%
Prosecutor Support Enforcement	250	0.00%	0.05%	0.00%	1.05%	0.54%	1.36%	0.58%	0.00%
SCOPE	288	0.00%	0.15%	0.02%	0.03%	0.10%	0.27%	0.29%	0.00%
Sheriff	290	0.35%	11.86%	2.22%	11.90%	7.85%	19.86%	16.91%	0.00%
Jail	291	0.00%	11.76%	1.25%	8.40%	4.10%	10.16%	10.15%	0.00%
Geiger Confinement	292	0.00%	6.77%	0.72%	1.25%	1.25%	2.96%	4.00%	0.00%
Communications	295	0.00%	0.35%	0.04%	0.27%	0.21%	0.55%	0.56%	0.00%
Public Defender	305	0.00%	5.00%	0.53%	3.18%	1.81%	4.55%	4.67%	0.00%
Counsel for Defense	306	0.00%	0.77%	0.08%	0.40%	0.24%	0.62%	0.74%	0.00%
Superior Court	310	0.00%	4.80%	0.49%	2.44%	3.86%	10.31%	10.61%	0.00%
SCRAPS	330	0.00%	0.92%	0.10%	0.60%	0.97%	2.61%	2.66%	0.00%
Health District	336	0.00%	2.24%	0.24%	0.41%	0.41%	0.99%	1.33%	0.00%
Debt Service	341	0.00%	0.83%	0.09%	0.00%	0.05%	0.15%	0.15%	0.00%
Treas O&M	FD102	0.00%	0.00%	0.00%	0.02%	0.17%	0.00%	0.00%	0.00%
Auditor O&M	FD 103	0.00%	0.00%	0.00%	0.15%	0.27%	0.00%	0.00%	0.00%
RID Admin	FD105	0.00%	0.00%	0.00%	0.01%	0.09%	0.00%	0.00%	0.00%
Treasurer's REET Elec	FD 106	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%
Investment Pool	FD 107	0.00%	0.00%	0.00%	0.02%	0.27%	0.00%	0.00%	0.00%
Courthouse	FD 109	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%
County Roads	FD 110	3.98%	0.00%	3.56%	12.44%	10.23%	0.00%	0.00%	0.00%
Growth Man Act	FD 112	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%
Veteran Services	FD 113	0.17%	0.00%	0.15%	0.19%	0.37%	0.00%	0.00%	0.00%
Dispute Resolution	FD 115	0.00%	0.00%	0.00%	0.02%	0.05%	0.00%	0.00%	0.00%
Commute Trip Reduction	FD 116	0.00%	0.00%	0.00%	0.05%	0.28%	0.00%	0.00%	0.00%
Conservation Futures	FD 117	0.43%	0.00%	0.39%	0.15%	0.38%	0.00%	0.00%	0.00%
County Tax Ref	FD 118	0.00%	0.00%	0.00%	0.00%	0.02%	0.00%	0.00%	0.00%
Recreation	FD 122	0.00%	0.00%	0.00%	0.05%	0.45%	0.00%	0.00%	0.00%
Spokane CO Housing	FD 123	0.00%	0.00%	0.00%	0.17%	0.36%	0.00%	0.00%	0.00%
Hotel/Motel Tax	FD126	0.00%	0.00%	0.00%	0.06%	0.07%	0.00%	0.00%	0.00%
Car Rental Tax	FD127	0.00%	0.00%	0.00%	0.03%	0.04%	0.00%	0.00%	0.00%
Liberty Lake Transportation	FD128	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%
Conservation Prop Care	FD129	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WMOBE	FD130	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Comm Development	FD 131	0.00%	0.00%	0.00%	0.50%	0.83%	0.00%	0.00%	0.00%
911	FD 132	0.00%	0.00%	0.00%	1.89%	1.28%	0.00%	0.00%	0.00%
Victim Witness	FD133	0.00%	0.00%	0.00%	0.13%	0.22%	0.00%	0.00%	0.00%
Clerk LFO	FD 134	0.00%	0.00%	0.00%	0.05%	0.13%	0.00%	0.00%	0.00%
REET 1&2	FD135/134	0.00%	0.00%	0.00%	0.00%	0.02%	0.00%	0.00%	0.00%
Mental Health Risk Reserve	FD 138	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
RID Guaranty Trust	FD139	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Spokane CO RSN Prop	FD 140	0.00%	0.00%	0.00%	0.08%	0.19%	0.00%	0.00%	0.00%
Dom Viol Advocacy	FD 141	0.00%	0.00%	0.00%	0.00%	0.03%	0.00%	0.00%	0.00%

Spokane County
Indirect Cost Model
Allocation Factors
2008 Actuals

					Combo Allocation Factors				
		40	41	42	50	51	52	53	59
Department Name - Division - Function	Dept #	Total Taxes Assessed Other Funds	Total Taxes Assessed Gen Fund	Total Taxes Assessed Combined	Commissioner Combined	Adj Exp - All Funds w Total Fin Trans	Adj Exp Gen Fnd w Gen Fnd Fin Tran	Adj Exp Gen Fnd-Grnt Cnts w Fin tran	
Direct Service Departments									
Tourism Promotion Area	FD 142	0.00%	0.00%	0.00%	0.24%	0.26%	0.00%	0.00%	0.00%
Historical Doc Preservation	FD 143	0.00%	0.00%	0.00%	0.04%	0.15%	0.00%	0.00%	0.00%
Trial Court Improvement	FD 144	0.00%	0.00%	0.00%	0.01%	0.03%	0.00%	0.00%	0.00%
Substance Abuse	m145	0.00%	0.00%	0.00%	1.65%	1.58%	0.00%	0.00%	0.00%
Dev Disabilities	m146	0.12%	0.00%	0.11%	1.10%	1.26%	0.00%	0.00%	0.00%
Homelessness Prevention	m147	0.00%	0.00%	0.00%	0.17%	0.47%	0.00%	0.00%	0.00%
Mental Health	m148	0.12%	0.00%	0.11%	7.62%	8.00%	0.00%	0.00%	0.00%
Probation	m150	0.00%	0.00%	0.00%	0.64%	0.48%	0.00%	0.00%	0.00%
Indigent Defense Improvement	m151	0.00%	0.00%	0.00%	0.00%	0 W	0.00%	0.00%	0.00%
Indigent Dep and Termination Defense	FD 152	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TIF Dist #1	FD 216	0.09%	0.00%	0.08%	0.00%	0.01%	0.00%	0.00%	0.00%
TIF Dist #2	FD 217	0.08%	0.00%	0.05%	0.00%	0.01%	0.00%	0.00%	0.00%
Courthouse Improvements	FD 302	0.00%	0.00%	0.00%	0.00%	0.06%	0.00%	0.00%	0.00%
Parks Cap Proj & Improv	FD 303	0.00%	0.00%	0.00%	0.23%	0.23%	0.00%	0.00%	0.00%
Sewer Operations/ WWT	FD 401/E0	0.00%	0.00%	0.00%	225%	2.56%	0.00%	0 W %	0.00%
Sewer Construction	FD 403	0.00%	0.00%	0.00%	0.12%	145%	0.00%	0.00%	0.00%
Landfill Closure	FD 404	0.00%	0.00%	0.00%	0.24%	0.35%	0.00%	0.00%	0.00%
Golf	FD 405	0.00%	0.00%	0.00%	0.50%	1.17%	0.00%	0.00%	0.00%
Building and Planning	FD 406	0.00%	0.00%	0.00%	1.53%	127%	0.00%	0.00%	0.00%
Fair	FD 407	0.00%	0.00%	0.00%	0.91%	1.25%	0.00%	0.00%	0.00%
Stormwater	FD 409	0.00%	0.00%	0.00%	0.22%	0.43%	0.00%	0.00%	0.00%
Geiger Corrections Center	FD 415	0.00%	0.00%	0.00%	5.38%	3.16%	0.00%	0.00%	0.00%
Aquifer Protection Agency	FD 436	0.00%	0.00%	0.00%	0.31%	0.46%	0.00%	0 W	0.00%
General Facilities Charge	FD 438	0.00%	0.00%	0.00%	0.01%	0.02%	0.00%	0.00%	0.00%
Equip Rent/Revolving	FD 501	0.00%	0.00%	0.00%	1.96%	1.88%	0.00%	0.00%	0.00%
Information Systems Fund	FD 503	0.00%	0.00%	0.00%	226%	1.70%	0.00%	0.00%	0.00%
Industrial Ins	FD 505	0.00%	0.00%	0.00%	053%	0.61%	0.00%	0.00%	0.00%
Dental Ins	FD 506	0.00%	0.00%	0.00%	0.38%	0.46%	0.00%	0.00%	0.00%
Liability Insurance	FD 507	0.00%	0.00%	0.00%	1.20%	1.31%	0.00%	0.00%	0.00%
Medical Insurance	FD 508	0.00%	0.00%	0.00%	167%	1.80%	0.00%	0.00%	0.00%
Unemployment Ins	FD 509	0.00%	0.00%	0.00%	0.03%	0.07%	0.00%	0.00%	0.00%
Public Works Admin	FD 512	0.00%	0.00%	0.00%	0 13%	0.10%	0.00%	0.00%	0.00%
Payroll Clearing	FD 631	0.00%	0.00%	0.00%	0.00%	0.67%	0.00%	0.00%	0.00%
Weed Control	FD 655	0.10%	0.00%	0.09%	0 00%	0.65%	0.00%	0.00%	0.00%
Health District Fund	FD 656	0.00%	0.00%	0.00%	0.00%	0.87%	0.00%	0.00%	0.00%
Air Pollution	FD 858	0.00%	0.00%	0.00%	0.00%	0.08%	0.00%	0.00%	0.00%
Law Library	FD 660	0.03%	0.00%	0.00%	0.04%	0.14%	0.00%	0.00%	0.00%
Liberty Lake Transport Mitigation	FD664	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%
Liberty Lake Transport Fund	FD 665	0.02%	0.00%	0.02%	0.00%	0.02%	0.00%	0.00%	0.00%
ALTCEW	FD 673	0.00%	0.00%	0.00%	0.00%	0.11%	0.00%	0.00%	0.00%
Newman Lake	FD 677	0.00%	0.00%	0.00%	0.03%	0.09%	0.00%	0.00%	0.00%
FD 680-681 ESD	FD 680-68	0.00%	0.00%	0.00%	0.00%	020%	0.00%	0.00%	0.03%
FD 683-687 ESD	FD 683-68	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WA Govts	FD 694	0.00%	0.00%	0.00%	0.00%	0.07%	0.00%	0.00%	0.00%
Public Facilities Distr		0.00%	0.00%	0.00%	0.00%	0.28%	0.03%	0.00%	0.00%
Airports		0.00%	0.00%	0.00%	0.00%	0.48%	0.00%	0.00%	0.00%
Sewer Bonds		0.00%	0.00%	0.00%	0.01%	0.01%	0.00%	0.00%	0.00%
Fire Districts		12.70%	0.00%	11.35%	0.00%	1.05%	0.00%	0.00%	0.00%
Cemetery Districts		0.02%	0.00%	0.02%	0.00%	0.13%	0.00%	0.00%	0.00%
Water Districts		0.00%	0.00%	0.00%	0.00%	0.36%	0.00%	0.00%	0.00%
Irrigation Districts		0.03%	0.00%	0.00%	0.00%	0.44%	0.00%	0.00%	0.00%
School Districts		41.23%	0.00%	38.86%	000%	3.98%	0.00%	0.00%	0.00%
Library District		2.55%	0.00%	2.28%	0.00%	0.16%	0.00%	0.00%	0.00%
State Funds		19.39%	0.00%	17.33%	0.00%	1.07%	0.00%	0.00%	0.00%
Joint Park & Rec		000%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%
RID		0.00%	0.00%	0.00%	0.00%	024%	0.00%	0.00%	0.00%
Sewer Districts		0.00%	0.00%	0.00%	0.00%	0.21%	0.00%	0.00%	0.00%
Transit		0.00%	0.00%	0.00%	0.00%	0.83%	0.00%	0.00%	0.00%
ULID		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other		0.00%	0.00%	0.00%	0.00%	0.07%	0.00%	0.00%	0.00%
City of Spokane	C10	12.03%	0.00%	10.73%	0.00%	0.02%	0.00%	0.00%	0.00%
City of Spokane Valley	C16	2 71%	0.00%	2.42%	0.00%	0.07%	0.00%	0.00%	0.00%
Cities & Towns		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SCRWRF	FD 434	0.00%	0.00%	0.00%	0.09%	0.25%	0.00%	0.00%	0.00%
Motor Sports	225	0.00%	3.63%	0 39%	0113%	0.05%	0.14%	0.16%	0.00%
TIF District No 3-Medical Lake	m318	0.03%	0.00%	0.02%	0.00%	0.01%	0.00%	0.00%	0.00%
TOWN, AIRWAY HEIGHTS - GENERAL	C01	0.15%	0.00%	0.14%	0110%	0.02%	0.00%	0.00%	0.00%
CITY, CHENEY - GENERAL	C02	0.27%	0.00%	0.24%	0.00%	0.02%	0.00%	0.00%	0.00%
CITY, DEER PARK - GENERAL	C03	0.05%	0.00%	0 05%	0.00%	0.02%	0.00%	0.00%	0.00%
TOWN, FAIRFIELD - GENERAL	C04	0.02%	0.00%	0.02%	0.00%	0.01%	0.00%	0.00%	0.00%
TOWN, LATAH - GENERAL	C05	0.00%	0.00%	0.00%	000%	0.01%	0.00%	0.00%	0.00%
CITY, MEDICAL LAKE - GENERAL	C06	0.12%	0.00%	0.11%	0.00%	0.02%	0.00%	0.00%	0.00%
TOWN, MILLWOOD - GENERAL	C07	0.10%	0.00%	0.08%	0 W %	0.01%	0.00%	0.00%	0.00%
TOWN, ROCKFORD - GENERAL	C08	0.02%	0.00%	0.01%	0.00%	0.01%	0.00%	0.00%	0.00%
TOWN, SPANGLE - GENERAL	C09	0.01%	0.00%	0.01%	0.00%	0.01%	0.00%	0.00%	0.00%
TOWN, WAVERLY - GENERAL	C11	0 00%	0.00%	0.00%	0 W %	0.01%	0.00%	0.00%	0.00%
City, Liberty Lake - General	C15	0.43%	0.00%	0.38%	0.00%	0.00%	0.00%	0.00%	0.00%

Spokane County
Indirect Cost Model
Allocation Factors
2008 Actuals

Department Name - Division - Function	Dept #	40 Total Taxes Assessed Other Funds	41 Total Taxes Assessed Gen Fund	42 Total Taxes Assessed Combined	Combo Allocation Factors 50 Commissioner Combined	51 Adj Exp - All Funds w Total Fin Trans	52 Adj Exp Gen Fnd w Gen Fnd Fin Tran	53 Adj Exp Gen Fnd-Grnt Cnts w Fin tran	59
Emergency Communication Tax	FD 180	0.00%	0.00%	0.00%	0.02%	0.02%	0.00%	0.00%	0.00%
C12-C51	C12-51	2.75%	0.00%	2.46%	0.00%	0.17%	0.00%	0.00%	0.00%
District Court Probation	202	0.00%	0.22%	0.02%	0.00%	0.00%	0.00%	0.00%	0.00%
FD 672	FD 672	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FD 692-693	FD 692-3	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FD 654	FD 654	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FD 218	FD 218	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Grand Total		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%
Subtotal Indirect		0.00%	23.51%	2.49%	8.07%	5.62%	14.02%	15.42%	0.00%
Subtotal Direct		100.00%	76.49%	97.51%	91.93%	94.38%	85.98%	84.58%	0.00%
		Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.

Secondary Allocation Percentages

Indirect Cost Pools: Department Name - Division - Function	Dept #	40 Total Taxes Assessed Other Funds	41 Total Taxes Assessed Gen Fund	42 Total Taxes Assessed Combined	Combo Allocation Factors 50 Commissioner Combined	51 Adj Exp - All Funds w Total Fin Trans	52 Adj Exp Gen Fnd w Gen Fnd Fin Tran	53 Adj Exp Gen Fnd-Grnt Cnts w Fin tran	59
Building Depreciation									
Equipment Depreciation									
Insurance (Gen'l Fund)	337								
Admin Srvcs - General	340								
Admin Srvcs - Excess Comp	340								
Admin Srvcs - Direct Support	340								
Admin Srvcs - Record Storage	340								
Admin Srvcs - Monroe Court Lease	340								
Admin Srvcs - Employee Programs	340								
Admin Srvcs - Valley Center Lease	340								
Admin Svcs - Postal Courier	340								
Labor Relations	340								
Assessor	010								
Aud Fin Srvcs - Elected Auditor	020								
Aud Fin Srvcs - Fund Accting	020								
Aud Fin Srvcs - Gen Fund Accting	020								
Aud Fin Srvcs - Gen Accting	020								
Aud Fin Srvcs - Fixed Assets	020								
Aud Fin Srvcs - Accts Payable	020								
Aud Fin Srvcs - Payroll	020								
Aud Fin Srvcs - Peoplesoft	020								
Not Used	060								
Commissioner	060								
Prosecutor - Civil	250								
Treasurer - Elected Treasurer	320								
Treasurer - Cashiering	320								
Treasurer - Finance	320								
Treasurer -Tax Collection	320								
Information Systems	335								
Human Resources	041								
Civil Service	050								
Facilities Maintenance	100								
Purchasing - Direct Purch	*260*								
Purchasing - Mail Center	260								
Purchasing - General Purch Services	260								
State Examiner	270								
Campus Security									
Steam Plant									
Direct Billing									
Treasurer's Utilities Lockbox									
Coop Extension	005	0.00%	0.43%	0.04%	0.17%	0.28%	0.82%	0.89%	0.00%
Bd Of Equalization	011	0.00%	0.18%	0.01%	0.10%	0.10%	0.29%	0.32%	0.00%
Aud Auto	020	0.00%	0.65%	0.05%	0.38%	0.38%	1.09%	1.20%	0.00%
Aud Other	020	0.00%	2.78%	0.23%	0.90%	0.97%	2.75%	3.16%	0.00%
Boundary Rev	025	0.00%	0.24%	0.02%	0.10%	0.12%	0.33%	0.37%	0.00%
Dept of Emergency Mgt	040	0.00%	0.09%	0.01%	0.46%	0.50%	1.42%	0.68%	0.00%
Hearing Examiner	061	0.00%	0.15%	0.01%	0.08%	0.08%	0.22%	0.23%	0.00%
Medical Examiner	070	0.00%	1.02%	0.08%	0.47%	0.40%	1.12%	1.13%	0.00%
Clerk	090	0.00%	2.28%	0.19%	1.85%	0.97%	2.75%	2.91%	0.00%
District Court	190	0.00%	3.66%	0.31%	2.96%	1.88%	5.31%	5.01%	0.00%
Martin Hall	199	0.00%	0.23%	0.02%	0.04%	0.04%	0.10%	0.14%	0.00%

Spokane County
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					Combo Allocation Factors				
		40	41	42	50	51	52	53	59
Department Name - Division - Function	Dept #	Total Taxes Assessed Other Funds	Total Taxes Assessed Gen Fund	Total Taxes Assessed Combined	Commissioner Combined	Adj Exp - All Funds w Total Fin Trans	Adj Exp Gen Fnd w Gen Fnd Fin Tran	Adj Exp Gen Fnd Gmt Cnts w Fin tran	
Juvenile	200	0.00%	6.15%	0.51%	4.11%	3.49%	9.99%	9.90%	0.00%
Pre-Trial Services	203	0.00%	0.41%	0.03%	0.26%	0.19%	0.55%	0.60%	0.00%
Parks & Rec	220	0.00%	2.27%	0.19%	0.85%	1.28%	3.71%	4.00%	0.00%
Ballpark	222	0.00%	0.11%	0.01%	0.02%	0.03%	0.07%	0.09%	0.00%
Prosecutor Criminal	250	0.00%	7.08%	0.58%	3.72%	2.05%	5.73%	6.52%	0.00%
Prosecutor Support Enforcement	250	0.00%	0.06%	0.01%	1.14%	0.58%	1.60%	0.65%	0.00%
SCOPE	288	0.00%	0.20%	0.02%	0.03%	0.11%	0.31%	0.34%	0.00%
Sheriff	290	0.35%	23.48%	2.27%	12.96%	8.36%	23.28%	20.04%	0.00%
Jail	291	0.00%	15.40%	1.28%	9.15%	4.39%	12.05%	12.34%	0.00%
Geiger Confinement	292	0.00%	8.85%	0.74%	1.36%	1.36%	3.61%	5.06%	0.00%
Communications	295	0.00%	0.46%	0.04%	0.29%	0.22%	0.63%	0.65%	0.00%
Public Defender	305	0.00%	6.54%	0.54%	3.48%	1.92%	5.35%	5.60%	0.00%
Counsel for Defense	306	0.00%	1.01%	0.08%	0.43%	0.26%	0.73%	0.89%	0.00%
Superior Court	310	0.00%	6.02%	0.50%	2.65%	4.05%	11.71%	12.18%	0.00%
SCRAPS	330	0.00%	1.20%	0.10%	0.66%	1.01%	2.95%	3.04%	0.00%
Health District	336	0.00%	2.93%	0.24%	0.45%	0.45%	1.20%	1.88%	0.00%
Debt Service	341	0.00%	1.09%	0.09%	0.00%	0.05%	0.16%	0.16%	0.00%
Treas O&M	FD 102	0.00%	0.00%	0.00%	0.02%	0.18%	0.00%	0.00%	0.00%
Auditor O&M	FD 103	0.00%	0.00%	0.00%	0.17%	0.28%	0.00%	0.00%	0.00%
RID Admin	FD 105	0.00%	0.00%	0.00%	0.01%	0.09%	0.00%	0.00%	0.00%
Treasurer's REET Elec	FD 106	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%
Investment Pool	FD 107	0.00%	0.00%	0.00%	0.02%	0.28%	0.00%	0.00%	0.00%
Courthouse	FD 109	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%
County Roads	FD 110	3.98%	0.00%	3.65%	13.53%	10.92%	0.00%	0.00%	0.00%
Growth Man Act	FD 112	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%
Veteran Services	FD 113	0.17%	0.00%	0.15%	0.21%	0.39%	0.00%	0.00%	0.00%
Dispute Resolution	FD 115	0.00%	0.00%	0.00%	0.02%	0.05%	0.00%	0.00%	0.00%
Commute Trip Reduction	FD 116	0.00%	0.00%	0.00%	0.05%	0.29%	0.00%	0.00%	0.00%
Conservation Futures	FD 117	0.43%	0.00%	0.40%	0.16%	0.41%	0.00%	0.00%	0.00%
County Tax Ref	FD 118	0.00%	0.00%	0.10%	0.00%	0.02%	0.00%	0.00%	0.00%
Recreation	FD 122	0.00%	0.00%	0.00%	0.05%	0.47%	0.00%	0.00%	0.00%
Spokane CO Housing	FD 123	0.00%	0.00%	0.00%	0.19%	0.38%	0.00%	0.00%	0.00%
Hotel/Motel Tax	FD 125	0.00%	0.00%	0.00%	0.06%	0.08%	0.00%	0.00%	0.00%
Car Rental Tax	FD 127	0.00%	0.00%	0.00%	0.03%	0.04%	0.00%	0.00%	0.00%
Liberty Lake Transportation	FD 128	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%
Conservation Prop Care	FD 129	0.00%	0.00%	0.00%	0.00%	0 W	0.00%	0.00%	0.00%
WMOBE	FD 130	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Comm Development	FD 131	0.00%	0.00%	0.00%	0.54%	0.67%	0.00%	0.00%	0.00%
911	FD 132	0.00%	0.00%	0.00%	2.01%	1.35%	0.00%	0.00%	0.00%
Victim Witness	FD 133	0.00%	0.00%	0.00%	0.15%	0.23%	0.00%	0.00%	0.00%
Clerk LFO	FD 134	0.00%	0.00%	0.00%	0.05%	0.14%	0.00%	0.00%	0.00%
REET 1&2	FD135/13	0.00%	0.00%	0.00%	0.00%	0.02%	0.00%	0.00%	0.00%
Mental Health Risk Reserve	FD 138	0.00%	0.00%	a m	0.00%	0.00%	0.00%	0.00%	0.00%
RID Guaranty Trust	FD 139	0.00%	0.00%	o w	0.00%	0.00%	0.00%	0.00%	0.00%
Spokane CO RSN Prop	FD 140	0.00%	0.00%	0.00%	0.08%	0.19%	0.00%	0.00%	0.00%
Dom Viol Advocacy	FD 141	0.00%	0.00%	0.00%	0.00%	0.03%	0.00%	0.00%	0.00%
Tourism Promotion Area	FD 142	0.00%	0.00%	0.00%	0.26%	0.28%	0.00%	0.00%	0.00%
Historical Doc Preservation	FD 143	0.00%	0.00%	0.00%	0.05%	0.15%	0.00%	0.00%	0.00%
Trial Court Improvement	FD 144	0.00%	0.00%	0.00%	0.01%	0.04%	0.00%	0.00%	0.00%
Substance Abuse	FD 145	0.00%	0.00%	0.00%	1.14%	1.68%	0.00%	0.00%	0.00%
Dev Disabilities	FD 148	0.12%	0.00%	0.11%	1.19%	1.31%	0.00%	0.00%	0.00%
Homelessness Prevention	FO 147	0.00%	0.00%	0 W	0.18%	0.50%	0.00%	0.00%	0.00%
Mental Health	FD 148	0.12%	0.00%	0.11%	8.26%	8.61%	0.00%	0.00%	0.00%
Probation	FD 150	0.00%	0.00%	0.00%	0.70%	0.50%	0.00%	0.00%	0.00%
Indigent Defense Improvement	FD 161	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Indigent Dep and Terminaton Defense	FD 162	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
TIF Dist #1	FD 216	0.08%	0.00%	0.08%	0.00%	0.01%	0.00%	0.00%	0.00%
TIF Dist #2	FD 217	0.06%	0.00%	0.05%	0.00%	0.01%	0.00%	0.00%	0.00%
Courthouse Improvements	FD 302	0.00%	0.00%	0.00%	0.00%	0.06%	0.00%	0.00%	0.00%
Parks Cap Proj & Improv	FD 303	0.00%	0.00%	0.00%	0.25%	0.25%	0.00%	0.00%	0.00%
Sewer Operations/ WWT	FD 401/E0	0.00%	0.00%	0.00%	2.45%	2.72%	0.00%	0.00%	0.00%
Sewer Construction	FD 403	0.00%	0.00%	0.00%	0.13%	1.51%	0.00%	0.00%	0.00%
Landfill Closure	FD 404	0.00%	0.00%	0.00%	0.26%	0.37%	0.00%	0.00%	0.00%
Golf	FD 405	0.00%	0.00%	0.00%	0.55%	1.22%	0.00%	0 W	0.00%
Building and Planning	FD 406	0.00%	0.00%	0.00%	1.66%	1.35%	0.00%	0.00%	0.00%
Fair	FD 407	0.00%	0.00%	0.00%	0.99%	1.32%	0.00%	0.00%	0.00%
Stormwater	FD 409	0.00%	0.00%	0 W	0.24%	0.45%	0.00%	0.00%	0.00%
Geiger Corrections Center	FD 415	0.00%	0.00%	0.00%	5.86%	3.37%	0.00%	0.00%	0.00%
Aquifer Protection Agency	FD 436	0.00%	0.00%	0.00%	0.34%	0.49%	0.00%	0.00%	0.00%
General Facilities Charge	FD 438	0.00%	0.00%	0.00%	0.01%	0.02%	0 M %	0.00%	0.00%
Equip Rent/Revolving	FD 501	0.00%	0.00%	0.00%	2.13%	2.00%	0.00%	0.00%	0.00%
Information Systems Fund	FD 503	0.00%	0.00%	0.00%	2.45%	1.90%	0.00%	0.00%	0.00%
Industrial Ins	FO 505	0.00%	0.00%	0.00%	0.58%	0.65%	0.00%	0.00%	0.00%
Dental Ins	FD 506	0.00%	on	0.00%	0.41%	0.49%	0.00%	0.00%	0.00%
Liability Insurance	m 507	0.00%	0.00%	0.00%	1.31%	1.41%	0.00%	0.00%	0.00%
Medical Insurance	FD 508	0.00%	0.00%	0.00%	1.81%	1.94%	0.00%	0.00%	0.00%
Unemployment Ins	FD 509	0.00%	0.00%	0.00%	0.03%	0.07%	0.00%	0.00%	0.00%

Direct Service Departments

Spokane County
Indirect Cost Model

Department Name - Division - Function	Dept #	40 Total Taxes Assessed Other Fund.	41 Total Taxes Assessed Gen Fund	42 Total Taxes Assessed Combined	Combo Allocation Factors 50 Commissioner Combined	51 Adj Exp - All Funds w Total Fin Trans	52 Adj Exp Gen Fnd w Gen Fnd Fin Tran	53 Adj Exp Gen Fnd- Grnt Cnts w Fin tran	59
Public Works Admin	FD 512	0.00%	0.00%	0.00%	0.14%	0.20%	0.00%	0.00%	0.00%
Payroll Clearing	m631	0.00%	0.00%	0.00%	0.00%	0.69%	0.00%	0.00%	0.00%
Weed Control	FD655	0.10%	0.00%	0.09%	0.00%	0.05%	0.00%	0.00%	0.00%
Health District Fund	FD 658	0.00%	0.00%	0.00%	0.00%	0.90%	0.00%	0.00%	0.00%
Air Pollution	FD 659	0.00%	0.00%	0.00%	0.00%	0.08%	0.00%	0.00%	0.00%
Law Library	FD 660	0.00%	0.00%	0.00%	0.04%	0.15%	0.00%	0.00%	0.00%
Liberty Lake Transport Mitigation	FD664	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%
Liberty Lake Transport Fund	FD 665	0.02%	0.00%	0.01	0.00%	0.02%	0.00%	0.00%	0.00%
ALTCEW	FD 673	0.00%	0.00%	0.00%	0.00%	0.11%	0.00%	0.00%	0.00%
Newman Lake	FD 677	0.00%	0.00%	0.00%	0.03%	0.09%	0.00%	0.00%	0.00%
FD680-681 ESD	FD680-68	0.00%	0.00%	0.00%	0.00%	0.30%	0.00%	0.00%	0.00%
FD683-687 ESD	FD683-68	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
WA Govts	FO694	0.00%	0.00%	0.00%	0.00%	0.07%	0.00%	0 M	0.00%
Public Facilities Distr		0.00%	0.00%	0.00%	0.00%	0.29%	0.00%	0.00%	0.00%
Airports		0.00%	0.00%	0.00%	0.00%	0.50%	0.00%	0.00%	0.00%
Sewer Bonds		0.00%	0.00%	0.00%	0.01%	0.01%	0.00%	0.00%	0.00%
Fire Districts		12.70%	0 W	11.64%	0.00%	1.09%	0.00%	0.00%	0.00%
Cemetary Districts		0.02%	0.00%	0.02%	0.00%	0.13%	0.00%	0.00%	0.00%
Water Districts		0.00%	0.00%	0.00%	0.00%	0.37%	0.00%	0.00%	0.00%
Irrigation Districts		0.00%	0.00%	0.00%	0.00%	0.45%	0.00%	0.00%	0.00%
School Districts		41.23%	0.00%	37.80%	0.00%	4.13%	0.00%	0 W %	0.00%
Library District		255%	0.00%	2.34%	0.00%	0.18%	0.00%	0.00%	0.00%
State Funds		19.38%	0.00%	17.78%	0.00%	1.11%	0.00%	0.00%	0.00%
Joint Park & Rec		0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%
RID		0.00%	0.00%	0.00%	0.00%	0.25%	0.00%	0.00%	0.00%
Sewer Districts		0.00%	0.00%	0.00%	0.00%	0.22%	0.00%	0.00%	0.00%
Transit		0.00%	0 W %	0.00%	0.00%	0 96%	0.00%	0.00%	0.00%
ULID		0.00%	0 W	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Other		0.00%	0.00%	0.00%	0.00%	0.07%	0.00%	0.00%	0.00%
City of Spokane	C10	12.00%	0.00%	11.00%	0.00%	0.03%	0.00%	0.00%	0.00%
City of Spokane Valley	C16	271%	0.00%	2.48%	0.00%	0.07%	0.00%	0.00%	0.00%
Cities & Towns		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
SCRWRF	FD434	0.00%	0.00%	0.00%	0.10%	0.26%	0.00%	0.00%	0.00%
Motor Sports	225	0.00%	4.75%	0.40%	0.03%	0.06%	0.16%	0.19%	0.00%
TIF District No 3-Medical Lake	FD 318	0.03%	0.00%	0.02%	0.00%	0.02%	0.00%	0.00%	0.00%
TOWN, AIRWAY HEIGHTS -GENERAL	C01	0.16%	0.00%	0.14%	0.00%	0.02%	0.00%	0.00%	0.00%
CITY, CHENEY - GENERAL	C02	0.27%	0.00%	0.25%	0.00%	0 02%	0.00%	0 M	0.00%
CITY, DEER PARK - GENERAL	C03	0.05%	0.00%	0.05%	0.00%	0 02%	0.00%	0.00%	0.00%
TOWN. FAIRFIELD - GENERAL	C04	0.02%	0.00%	0.02%	0.00%	0.01%	0.00%	0.00%	0.00%
TOWN. LATAH - GENERAL	C05	0.00%	0.00%	0.00%	0.00%	0.01%	0 00%	0.00%	0.00%
CITY, MEDICAL LAKE - GENERAL	C06	0 12%	0.00%	0.11%	0.00%	0.02%	0.00%	0.00%	0.00%
TOWN, MILLWOOD - GENERAL	C07	0.10%	0.00%	0 09%	0.00%	0.01%	0.00%	0.00%	0.00%
TOWN. ROCKFORD - GENERAL	C08	0.02%	0.00%	001%	0.00%	0.01%	0.00%	0.00%	0.00%
TOWN. WANGLE - GENERAL	C09	0.01%	0.00%	0.01%	0.00%	0.01%	0.00%	0.00%	0.00%
TOWN, WAVERLY - GENERAL	C11	0.00%	0.00%	0.00%	0.00%	0.01%	0.00%	0.00%	0.00%
City, Liberty Lake - General	C15	0.43%	0.00%	0.39%	0 W %	0.00%	0.00%	0.00%	0.00%
Emergency Communication Tax	FD160	0.00%	0.00%	0.00%	0.02%	0.02%	0.00%	0.00%	0.00%
C12-C51	C12-51	275%	0.00%	2.52%	0.00%	0.18%	0.00%	0.00%	0.00%
District Court Probation	202	0.00%	0.28%	0.02%	0.00%	0 W	0.00%	0.00%	0.00%
FD672	m672	0.00%	0.00%	0.00%	0.00%	0 00%	0.00%	0.00%	0.00%
FD 692-693	m692-3	0.00%	0 W %	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FD 654	m654	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
FD 218	FD 218	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0 00%
		0.00%	0 W %	0.00%	0.00%	0.00%	0.00%	0 W %	0.00%
Grand Total		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%
Subtotal Indirect		0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Subtotal Direct		100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	0.00%
		Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.

SECTION VII

Section VII
Summary of Indirect Cost Allocations by County Department

Spokane County
Indirect Cost Model
Countywide Direct Service Department Summary
2008 **Actuals**

Dept #	Direct Service Department	Total Countywide A-87 Allocated Costs
005	Coop Extension	$ 164,006
011	Bd Of Equalization	$ 55,979
020	Aud Auto	$ 79,610
020	Aud Other	$ 437,194
025	Boundary Rev	$ 39,099
040	Dept of Emergency Mgt	$ 206,316
061	Hearing Examiner	$ 10,086
070	Medical Examiner	$ 92,299
090	Clerk	$ 421,752
190	District Court	$ 1,012,471
199	Martin Hall	$ 1,060
200	Juvenile	$ 1,116,199
203	Pre-Trial Services	$ 50,407
220	Parks & Rec	$ 411,484
222	Ballpark	$ 31,466
250	Prosecutor Criminal	$ 594,934
250	Prosecutor Support Enforcement	$ 130,542
288	SCOPE	$ 4,791
290	Sheriff	$ 3,139,635
291	Jail	$ 2,737,656
292	Geiger Confinement	$ 37,755
295	Communications	$ 174,143
305	Public Defender	$ 411,059
308	Counsel for Defense	$ 59,510
310	Superior Court	$ 1,461,381
330	SCRAPS	$ 278,956
338	Health District	$ 12,480
341	Debt Service	$ 2224
FD 102	Treas O&M	$ 9,073
FD 103	Auditor O&M	$ 16,656
FD 105	RID Admin	$ 3,994
FD 106	Treasurers REET Elec	$ 1,058
FD 107	Investment Pool	$ 6,515
FD 109	Courthouse	$ 277
FD 110	County Roads	$ 859,925
FD 112	Growth Man Act	$ 727
FD 113	Veteran Services	$ 25,023
FD 115	Dispute Resolution	$ 2,936
FD 116	Commute Trip Reduction	$ 9,876
FD 117	Conservation Futures	$ 19,262
FD 118	County Tax Ref	$ 3,280
FD 122	Recreation	$ 21,605
FD 123	Spokane CO Housing	$ 14,793
FD 126	Hotel/Motel Tax	$ 2,375
FD 127	Car Rental Tax	$ 2,017
FD 128	Liberty Lake Transportation	$ 256
FD 129	Conservation Prop Care	$ 877
FD 130	WMO8E	$
FD 131	Comm Development	$ 32,925
FD 132	911	$ 97,008
FD 133	Victim Witness	$ 12,716
FD 134	Clerk LFO	$ 5,190
FD 135/13	REET 1&2	$ 755
FD 138	Mental Health Risk Reserve	$
FD 139	RID Guaranty Trust	$ 359
FD 140	Spokane CO RSN Prop	$ 8,673
FD 141	Dom Viol Advocacy	$ 2,343
FD 142	Tourism Promotion Area	$ 7,118
FD 143	Historical Doc Preservation	$ 9,893
FD 144	Trial Court Improvement	$ 1,683
FD 145	Substance Abuse	$ 57,083
FD 146	Dev Disabilities	$ 46,823
FD 147	Homelessness Prevention	$ 23,473
FD 148	Mental Health	$ 231,773
FD 150	Probation	$ 76,934
FD 161	Indigent Defense Improvement	$ 27
FD 162	Indigent Dep and Terminaton Defense	$ 10
FD 216	TIF Dist #1	$ 2,463
FD 217	TIF Dist #2	$ 1,652
FD 302	Courthouse Improvements	$ 8,588
FD 303	Parks Cap Proj & Improv	$ 5,655
FD 401/E0	Sewer Operations/WWT	$ 335,998
FD 403	Sewer Construction	$ 110,853
FD 404	Landfill Closure	$ 18,330
FD 405	Golf	$ 86,202
FD 406	Building and Planning	$ 175,970
FD 407	Fair	$ 88,537

Spokane County
Indirect Cost Model
Countywide Direct Service Department Summary
2008 Actuals

Dept #	Direct Service Department	Total Countywide A 87 Allocated Costs
FD 409	Stormwater	$ 46,093
FD 415	Geiger Corrections Center	$ 235,072
FD 436	Aquifer Protection Agency	$ 33,896
FD 438	General Facilities Charge	$ 565
FD 501	Equip Rent/Revolving	$ 268,627
FD 503	Information Systems Fund	$ 145,353
FD 505	Industrial Ins	$ 39,842
FD 506	Dental Ins	$ 14,194
FD 507	Liability Insurance	$ 174,542
FD 508	Medical Insurance	$ 49,195
FD 509	Unemployment Ins	$ 1,962
FD 512	Public Works Admin	$ 30,572
FD 631	Payroll Clearing	$ 137,020
FD 655	Weed Control	$ 4,626
FD 658	Health District Fund	$ 314,793
FD 659	Air Pollution	$ 10,189
FD 660	Law Library	$ 54,261
FD 664	Liberty Lake Transport Mitigation	$ 137
FD 665	Liberty Lake Transport Fund	$ 2,228
FD 673	ALTCEW	$ 16,973
FD 677	Newman Lake	$ 8,511
FD 680-68	FD 680-681 ESD	$ 7,318
FD 683-68	FD 683-687 ESD	$ 12,075
FD 694	WA Govts	$ 4,603
	Public Facilities Distr	$ 15,987
	Airports	$ 32,700
	Sewer Bonds	$ 8,190
	Fire Districts	$ 165,272
	Cemetery Districts	$ 10,609
	Water Districts	$ 26,172
	Irrigation Districts	$ 44,875
	School Districts	$ 605,735
	Library District	$ 37,708
	State Funds	$ 265,941
	Joint Park & Rec	$ 926
	RID	$ 33,373
	Sewer Districts	$ 16,514
	Transit	$ 83,689
	ULID	$ 902
	Other	$ 214,566
C10	City of Spokane	$ 629,713
C16	City of Spokane Valley	$ 36,294
	Cities & Towns	$ -
FD 434	SCRWRF	$ 20,398
225	Motor Sports	$ 18,251
FD 318	TIF District No 3-Medical Lake	$ 524
C01	TOWN, AIRWAY HEIGHTS - GENERAL	$ 3,470
C02	CITY, CHENEY - GENERAL	$ 4,309
C03	CITY, DEER PARK - GENERAL	$ 2,335
C04	TOWN, FAIRFIELD - GENERAL	$ 2,043
C05	TOWN, LATAH - GENERAL	$ 1,903
C06	CITY, MEDICAL LAKE - GENERAL	$ 3,099
C07	TOWN, MILLWOOD - GENERAL	$ 2,573
C08	TOWN, ROCKFORD - GENERAL	$ 1,609
C09	TOWN, SPANGLE - GENERAL	$ 2,028
C11	TOWN, WAVERLY - GENERAL	$ 1,878
C15	City, Liberty Lake - General	$ 4,738
FD 160	Emergency Communication Tax	$ 3,541
C12-51	C12-C51	$ 21,315
202	District Court Probation	$ 202
FD 672	FD 672	$ 7,114
FD 692-3	FD 692-693	$ 5,239
FD 654	FD 654	$ 633
FD 218	FD 218	$ 1,531
		$ -
		$ -
Grand Total		**$ 19,673,529**

Check O.K.

Spokane County
Indirect Cost Model
Summary Schedule
2008 Actuals

	DEPARTMENT	005 Coop Extension	011 Bd Of Equalization	020 Aud Auto	020 Aud Other	025 Boundary Rev	040 Dept of Emergency Mgt	061 Hearing Examiner	070 Medical Examiner	090 Clerk	190 District Court	199 Martin Hall	200 Juvenile	203 Pre-Trial Services	220 Parks & Rec	222 Ballpark
	Building Depreciation	$ 1,925	$ 150	$ 3,203	$ 27,959	$ -	$ 19	$ -	$ -	$ 16,058	$ 7,694	$ -	$ 37,290	$ 217	$ 7,349	$ 30,004
	Equipment Depreciation	$ 1,821	$ 564	$ 2,590	$ 24,471	$ 1,240	$ 39,129	$ 111	$ 6,982	$ 6,873	$ 23,937	$ -	$ 20,369	$ 440	$ 101,062	$ -
337	Insurance (Gen'l Fund)	$ 9,123	$ 2,371	$ 13,593	$ 23,617	$ 3,644	$ 29,934	$ 2,878	$ 20,496	$ 45,338	$ 83,466	$ -	$ 132,303	$ 6,839	$ 76,532	$ -
340	Admin Srvcs - General	$ 2,765	$ 1,002	$ 3,711	$ 9,497	$ 1,139	$ 4,931	$ 753	$ 3,895	$ 9,503	$ 18,380	$ 358	$ 34,287	$ 1,885	$ 12,597	$ 246
340	Admin Srvcs - Excess Comp	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - Direct Support	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,348	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - Record Storage	$ -	$ -	$ 9	$ 497	$ -	$ -	$ -	$ -	$ -	$ 33,039	$ -	$ -	$ 60	$ -	$ -
340	Admin Srvcs - Monroe Court Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,033	$ -	$ -	$ -
340	Admin Srvcs - Employee Programs	$ 3	$ 2	$ 8	$ 13	$ 2	$ 5	$ 1	$ 7	$ 38	$ 56	$ -	$ 75	$ 5	$ 14	$ -
340	Admin Srvcs - Valley Center Lease	$ -	$ -	$ -	$ -	$ -	$ 17,373	$ -	$ -	$ -	$ 38,347	$ -	$ -	$ -	$ -	$ -
340	Admin Svcs - Postal Courier	$ 16	$ 12	$ 44	$ 75	$ 10	$ 32	$ 8	$ 40	$ 226	$ 329	$ -	$ 443	$ 30	$ 85	$ -
340	Labor Relations	$ -	$ -	$ 1,276	$ 1,786	$ -	$ 128	$ -	$ 510	$ 5,868	$ 5,485	$ -	$ 13,088	$ 702	$ 1,403	$ -
010	Assessor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Elected Auditor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Fund Accting	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Gen Fund Accting	$ 530	$ 191	$ 708	$ 1,764	$ 216	$ 907	$ 141	$ 712	$ 1,764	$ 3,394	$ 61	$ 6,426	$ 355	$ 2,408	$ 44
020	Aud Fin Srvcs - Gen Accting	$ 2,644	$ 958	$ 3,548	$ 9,069	$ 1,088	$ 4,707	$ 719	$ 3,716	$ 9,074	$ 17,546	$ 341	$ 32,753	$ 1,801	$ 12,045	$ 234
020	Aud Fin Srvcs - Fixed Assets	$ 157	$ 78	$ -	$ 78	$ -	$ 1,098	$ -	$ 78	$ 78	$ 157	$ -	$ 627	$ -	$ 2,196	$ -
020	Aud Fin Srvcs - Accts Payable	$ 808	$ 266	$ 326	$ 1,128	$ 239	$ 1,167	$ 141	$ 1,346	$ 769	$ 2,358	$ 36	$ 2,932	$ 209	$ 6,606	$ 141
020	Aud Fin Srvcs - Payroll	$ 517	$ 388	$ 1,423	$ 2,392	$ 336	$ 1,035	$ 259	$ 1,293	$ 7,242	$ 10,540	$ -	$ 14,174	$ 970	$ 2,716	$ -
020	Aud Fin Srvcs - Peoplesoft	$ 1	$ 0	$ 1	$ 3	$ 0	$ 1	$ 0	$ 1	$ 3	$ 6	$ 0	$ 10	$ 1	$ 4	$ 0
060	Not Used	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
060	Commissioner	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
250	Prosecutor - Civil	$ -	$ 173	$ 104	$ 17,276	$ -	$ -	$ -	$ 4,024	$ -	$ 21,317	$ -	$ 1,388	$ 1,596	$ 14,171	$ -
320	Treasurer - Elected Treasurer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
320	Treasurer - Cashiering	$ 6,274	$ -	$ 7,826	$ 6,597	$ 323	$ 259	$ 129	$ 259	$ 1,164	$ 2,458	$ -	$ 7,632	$ -	$ 18,885	$ 65
320	Treasurer - Finance	$ -	$ -	$ -	$ -	$ -	$ 581	$ 528	$ -	$ -	$ 581	$ -	$ 6,493	$ 581	$ 528	$ -
320	Treasurer -Tax Collection	$ 291	$ 122	$ 444	$ 1,899	$ 165	$ 61	$ 104	$ 698	$ 1,560	$ 2,508	$ 159	$ 4,208	$ 278	$ 1,551	$ 73
335	Information Systems	$ 57,564	$ 43,775	$ 8,244	$ 172,713	$ 23,893	$ 58,967	$ 38	$ 40,545	$ 168,548	$ 200,219	$ -	$ 361,766	$ 21,340	$ 73,279	$ -
041	Human Resources	$ 1,720	$ 1,290	$ 4,729	$ 7,954	$ 1,118	$ 3,440	$ 860	$ 4,299	$ 24,077	$ 35,040	$ -	$ 47,122	$ 3,225	$ 9,029	$ -
050	Civil Service	$ -	$ -	$ -	$ -	$ -	$ 2,473	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
100	Facilities Maintenance	$ 72,636	$ 3,849	$ 18,317	$ 111,232	$ 3,554	$ 2,457	$ 2,301	$ -	$ 89,994	$ 114,287	$ -	$ 260,358	$ 6,262	$ -	$ -
260	Purchasing - Direct Purch	$ 1,810	$ 200	$ 389	$ 589	$ 118	$ 29,402	$ -	$ 964	$ 2,116	$ 5,170	$ -	$ 5,311	$ -	$ 36,192	$ 188
260	Purchasing - Mail Center	$ 177	$ 133	$ 486	$ 817	$ 115	$ 353	$ 88	$ 442	$ 2,474	$ 3,601	$ -	$ 4,843	$ 331	$ 928	$ -
260	Purchasing - General Purch Services	$ 2,405	$ 157	$ 613	$ 2,723	$ 364	$ 6,399	$ 8	$ 841	$ 858	$ 2,271	$ -	$ 9,270	$ 387	$ 28,166	$ 399
270	State Examiner	$ 821	$ 297	$ 1,101	$ 2,809	$ 338	$ 1,457	$ 223	$ 1,150	$ 2,811	$ 5,433	$ 105	$ 10,151	$ 558	$ 3,737	$ 72
289	Campus Security	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 337,553	$ -	$ -	$ -	$ -	$ -
	Steam Plant	$ -	$ -	$ 6,917	$ 10,235	$ 1,197	$ -	$ 775	$ -	$ 25,316	$ 32,951	$ -	$ 97,846	$ 2,334	$ -	$ -
	Direct Billing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
320	Treasurer's Utilities Lockbox	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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	Actual 2008 A-87 Allocations	$ 164,006	$ 55,979	$ 79,610	$ 437,194	$ 39,099	$ 206,316	$ 10,066	$ 92,299	$ 421,752	$1,012,471	$ 1,060	$1,116,199	$ 50,407	$ 411,484	$ 31,466
	2008 Allocated based on 2006 Actual	$ 114,317	$ 23,089	$ 110,297	$ 605,723	$ 29,023	$ 204,231	$ 17,328	$ 168,581	$ 349,307	$ 895,062	$ 973	$1,084,701	$ 36,684	$ 276,323	$ 31,881
	Calculated Carry-Forward	$ 49,689	$ 32,890	$ (30,687)	$ (168,529)	$ 10,076	$ 2,085	$ (7,262)	$ (76,282)	$ 72,445	$ 117,409	$ 87	$ 31,498	$ 13,723	$ 135,161	$ (415)
	2010 Allocated Costs	$ 213,696	$ 88,868	$ 48,923	$ 268,665	$ 49,176	$ 208,401	$ 2,805	$ 16,017	$ 494,197	$1,129,881	$ 1,146	$1,147,697	$ 64,129	$ 546,645	$ 31,052

Spokane County
Indirect Cost Model
Summary Schedule
2008 Actuals

	DEPARTMENT	250 Prosecutor Criminal	250 Prosecutor Support Enforcement	288 SCOPE	290 Sheriff	291 Jail	292 Geiger Confinement	295 Communications	305 Public Defender	306 Counsel for Defense	310 Superior Court	330 SCRAPS	336 Health District	341 Debt Service	FD 102 Treas O&M	FD 103 Auditor O&M
	Building Depreciation	$ 5,357	$ -	$ -	$ 14,893	$ 26,037	$ -	$ 217	$ 13,186	$ 1,768	$ 63,956	$ 7,248	$ -	$ -	$ -	$ -
	Equipment Depreciation	$ 11,451	$ -	$ -	$ 592,522	$ 26,335	$ -	$ 104,478	$ 8,897	$ 1,697	$ 36,452	$ 2,182	$ -	$ -	$ -	$ -
337	Insurance (Gen'l Fund)	$ 97,157	$ 30,768	$ -	$ 642,725	$ 497,724	$ -	$ 22,309	$ 84,363	$ 14,191	$ 91,801	$ 24,494	$ -	$ -	$ -	$ -
340	Admin Srvcs - General	$ 20,055	$ 5,620	$ 1,047	$ 81,543	$ 42,649	$ 13,116	$ 2,161	$ 18,755	$ 2,541	$ 39,827	$ 10,001	$ 4,338	$ 538	$ 1,740	$ 2,790
340	Admin Srvcs - Excess Comp	$ -	$ -	$ -	$ 28,364	$ 35,855	$ -	$ -	$ -	$ -	$ 12,785	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - Direct Support	$ -	$ -	$ -	$ 12,350	$ 1,813	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - Record Storage	$ 26,298	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 559	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - Monroe Court Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - Employee Programs	$ 68	$ 21	$ -	$ 213	$ 161	$ -	$ 5	$ 61	$ 8	$ 42	$ 12	$ -	$ -	$ -	$ 3
340	Admin Srvcs - Valley Center Lease	$ -	$ -	$ -	$ 45,072	$ 47,661	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Svcs - Postal Courier	$ 399	$ 123	$ -	$ 1,252	$ 949	$ -	$ 32	$ 359	$ 44	$ 246	$ 69	$ -	$ -	$ -	$ 20
340	Labor Relations	$ 10,843	$ 3,572	$ -	$ 37,249	$ 27,554	$ -	$ 1,021	$ 10,843	$ -	$ -	$ 1,658	$ -	$ -	$ 128	$ 638
010	Assessor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Elected Auditor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Fund Accting	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,007	$ 805
020	Aud Fin Srvcs - Gen Fund Accting	$ 3,632	$ 1,010	$ 199	$ 14,733	$ 7,558	$ 2,218	$ 403	$ 3,379	$ 460	$ 7,589	$ 1,920	$ 738	$ 107	$ -	$ -
020	Aud Fin Srvcs - Gen Accting	$ 19,128	$ 5,358	$ 1,001	$ 77,767	$ 40,639	$ 12,473	$ 2,064	$ 17,884	$ 2,423	$ 38,074	$ 9,564	$ 4,125	$ 515	$ 1,665	$ 2,669
020	Aud Fin Srvcs - Fixed Assets	$ 157	$ -	$ -	$ 13,881	$ 627	$ -	$ 5,725	$ 235	$ -	$ 235	$ -	$ -	$ -	$ -	$ 78
020	Aud Fin Srvcs - Accts Payable	$ 1,903	$ 907	$ 1,403	$ 12,100	$ 5,795	$ 45	$ 1,038	$ 2,603	$ 554	$ 33,974	$ 3,626	$ -	$ -	$ 275	$ 254
020	Aud Fin Srvcs - Payroll	$ 12,764	$ 4,184	$ -	$ 40,090	$ 30,391	$ -	$ 1,035	$ 11,510	$ 1,423	$ 7,889	$ 2,199	$ -	$ -	$ -	$ 647
020	Aud Fin Srvcs - Peoplesoft	$ 6	$ 2	$ 0	$ 25	$ 13	$ 4	$ 1	$ 6	$ 1	$ 12	$ 3	$ 1	$ 0	$ 1	$ 1
060	Not Used	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
060	Commissioner	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
250	Prosecutor - Civil	$ 642	$ -	$ -	$ 110,525	$ 14,206	$ -	$ -	$ 1,405	$ -	$ 26,931	$ 25,810	$ -	$ -	$ -	$ -
320	Treasurer - Elected Treasurer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
320	Treasurer - Cashiering	$ 4,463	$ 65	$ 65	$ 16,169	$ 4,010	$ -	$ 259	$ 2,716	$ -	$ 6,791	$ 17,398	$ -	$ -	$ 323	$ 4,851
320	Treasurer - Finance	$ 2,186	$ 475	$ -	$ 2,640	$ 6,441	$ -	$ 581	$ 581	$ -	$ 53	$ 1,267	$ -	$ 158	$ 2,006	$ 106
320	Treasurer -Tax Collection	$ 4,848	$ 41	$ 138	$ 13,453	$ 10,540	$ 6,055	$ 317	$ 4,473	$ 691	$ 4,118	$ 824	$ 2,006	$ 746	$ 324	$ -
335	Information Systems	$ 190,326	$ 765	$ -	$ 647,258	$ 328,329	$ -	$ 14,234	$ 123,681	$ 13,196	$ 184,423	$ 62,879	$ -	$ -	$ -	$ -
041	Human Resources	$ 42,435	$ 13,126	$ -	$ 133,283	$ 101,037	$ -	$ 3,440	$ 38,265	$ 4,729	$ 26,227	$ 7,309	$ -	$ -	$ -	$ 2,150
050	Civil Service	$ -	$ -	$ -	$ 95,827	$ 72,643	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
100	Facilities Maintenance	$ 113,580	$ 45,509	$ -	$ 340,893	$1,272,479	$ -	$ 12,572	$ 54,296	$ 10,112	$ 271,157	$ 92,262	$ -	$ -	$ -	$ -
260	Purchasing - Direct Purch	$ 1,040	$ 314	$ -	$ 29,529	$ 9,941	$ -	$ 494	$ 846	$ -	$ 4,512	$ 2,656	$ -	$ -	$ -	$ -
260	Purchasing - Mail Center	$ 4,361	$ 1,349	$ -	$ 13,698	$ 10,384	$ -	$ 353	$ 3,933	$ 486	$ 2,695	$ 751	$ -	$ -	$ -	$ 221
260	Purchasing - General Purch Services	$ 2,156	$ 343	$ 628	$ 22,088	$ 17,382	$ -	$ 733	$ 1,490	$ 58	$ 3,579	$ 1,855	$ -	$ -	$ 1,087	$ 594
270	State Examiner	$ 5,917	$ 1,657	$ 310	$ 24,054	$ 12,557	$ 3,845	$ 639	$ 5,531	$ 750	$ 11,811	$ 2,968	$ 1,271	$ 160	$ 517	$ 829
289	Campus Security	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 482,042	$ -	$ -	$ -	$ -	$ -
	Steam Plant	$ 13,762	$ 15,334	$ -	$ 75,441	$ 85,946	$ -	$ -	$ 1,761	$ 3,819	$ 105,159	$ -	$ -	$ -	$ -	$ -
	Direct Billing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
320	Treasurer's Utilities Lockbox	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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	Actual 2008 A-87 Allocations	$ 594,934	$ 130,542	$ 4,791	$3,139,635	$2,737,656	$ 37,755	$ 174,108	$ 411,059	$ 59,510	$1,461,381	$ 278,956	$ 12,480	$ 2,224	$ 9,073	$ 16,656
	2008 Allocated based on 2006 Actual		$ 125,859	$ 10,055	$2,753,857	$2,363,178	$ 3,234	$ 183,457	$ 410,353	$ 49,641	$1,237,186	$ 224,233	$ 3,916	$ 20,830	$ 9,828	$ 11,468
	Calculated Carry-Forward	$ -	$ 4,683	$ (5,264)	$ 385,778	$ 374,478	$ 34,521	$ (9,349)	$ 706	$ 9,869	$ 224,195	$ 54,723	$ 8,564	$ (18,606)	$ (755)	$ 5,188
	2010 Allocated Costs	$ 594,934	$ 135,224	$ (472)	$3,525,414	$3,112,134	$ 72,277	$ 164,760	$ 411,766	$ 69,378	$1,685,577	$ 333,679	$ 21,043	$ (16,382)	$ 8,317	$ 21,844

Spokane County
Indued Cost Model
Summary Schedule
2008 Actuals

	DEPARTMENT	FD 105 RID Admin	FD 106 Treasurer's REET Elec	FD 107 Investment Pool	FD 109 Courthouse	FD 110 County Roads	FD 112 Growth Man Act	FD 113 Veteran Services	FD 115 Dispute Resolution	FD 116 Commute Trip Reduction	FD 117 Conservation Futures	FD 118 County Tax Ref	FD 122 Recreation	FD 123 Spokane CO Housing	FD 126 Hotel/Motel Tax	FD 127 Car Rental Tax
	Building Depreciation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Equipment Depreciation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
337	Insurance (Gen'l Fund)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - General	$ 880	$ 100	$ 2,788	$ 61	$ 106,358	$ 67	$ 3,804	$ 534	$ 2,852	$ 3,997	$ 239	$ 4,642	$ 3,716	$ 750	$ 406
340	Admin Srvcs - Excess Comp	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - Direct Support	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - Record Storage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - Monroe Court Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - Employee Programs	$ -	$ -	$ -	$ -	$ 171	$ -	$ 3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - Valley Center Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Svcs - Postal Courier	$ -	$ -	$ -	$ -	$ 1,004	$ -	$ 16	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Labor Relations	$ -	$ -	$ -	$ -	$ 28,396	$ -	$ 255	$ -	$ -	$ 255	$ -	$ -	$ -	$ -	$ -
010	Assessor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Elected Auditor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Fund Accting	$ 149	$ 93	$ 93	$ 140	$ 161,745	$ 572	$ 507	$ 238	$ 540	$ 781	$ 247	$ 840	$ 888	$ 23	$ 455
020	Aud Fin Srvcs - Gen Fund Accting	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Gen Accting	$ 842	$ 96	$ 2,669	$ 68	$ 101,395	$ 64	$ 3,636	$ 511	$ 2,729	$ 3,817	$ 229	$ 4,443	$ 3,547	$ 714	$ 387
020	Aud Fin Srvcs - Fixed Assets	$ -	$ -	$ -	$ -	$ 2,353	$ -	$ -	$ -	$ -	$ 549	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Accts Payable	$ -	$ -	$ 45	$ -	$ 8,710	$ 3	$ 3,504	$ 72	$ 592	$ 1,496	$ -	$ 1,002	$ 263	$ 33	$ 15
020	Aud Fin Srvcs - Payroll	$ -	$ -	$ -	$ -	$ 16,075	$ -	$ 517	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Peoplesoft	$ 0	$ 0	$ 1	$ 0	$ 32	$ 0	$ 1	$ 0	$ 1	$ 1	$ 0	$ 1	$ 1	$ 0	$ 0
060	Not Used	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
080	Commissioner	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
250	Prosecutor - Civil	$ -	$ -	$ -	$ -	$ 2,411	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
320	Treasurer - Elected Treasurer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
320	Treasurer - Cashiering	$ -	$ -	$ -	$ -	$ 13,970	$ -	$ -	$ 1,423	$ -	$ 65	$ -	$ 7,050	$ 5,174	$ -	$ -
320	Treasurer - Finance	$ 1,848	$ 739	$ -	$ -	$ 12,195	$ -	$ 950	$ -	$ 1,531	$ 1,056	$ 2,428	$ 53	$ 106	$ 633	$ 633
320	Treasurer -Tax Collection	$ 13	$ -	$ -	$ -	$ 29,220	$ -	$ 1,239	$ -	$ -	$ 3,162	$ 46	$ -	$ -	$ -	$ -
335	Information Systems	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
041	Human Resources	$ -	$ -	$ -	$ -	$ 106,884	$ -	$ 1,720	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
050	Civil Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
100	Facilities Maintenance	$ -	$ -	$ -	$ -	$ 111,236	$ -	$ 7,440	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
260	Purchasing - Direct Purch	$ -	$ -	$ -	$ -	$ 18,401	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
260	Purchasing - Mail Center	$ -	$ -	$ -	$ -	$ 10,985	$ -	$ 177	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
260	Purchasing - General Purch Services	$ -	$ -	$ 89	$ -	$ 59,557	$ -	$ 125	$ -	$ 784	$ 2,900	$ -	$ 2,194	$ -	$ -	$ -
270	State Examiner	$ 262	$ 30	$ 829	$ 18	$ 31,347	$ 20	$ 1,128	$ 158	$ 847	$ 1,183	$ 71	$ 1,380	$ 1,098	$ 221	$ 120
289	Campus Security	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Steam Plant	$ -	$ -	$ -	$ -	$ 37,480	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Direct Billing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
320	Treasurer's Utilities Lockbox	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Actual 2008 A-87 Allocations	$ 3,994	$ 1,058	$ 6,515	$ 277	$ 859,925	$ 727	$ 25,023	$ 2,936	$ 9,876	$ 19,262	$ 3,260	$ 21,605	$ 14,793	$ 2,375	$ 2,017
	2008 Allocated based on 2006 Actual	$ 17,671	$ 1,192	$ 3,212	$ 36	$ 854,039	$ 1,728	$ 20,969	$ 5,156	$ 12,425	$ 12,095	$ 3,213	$ 13,361	$ 7,702	$ 2,502	$ 2,639
	Calculated Carry-Forward	$ (13,677)	$ (134)	$ 3,303	$ 241	$ 5,886	$ (1,001)	$ 4,054	$ (2,220)	$ (2,549)	$ 7,167	$ 47	$ 8,244	$ 7,091	$ (127)	$ (622)
	2010 Allocated Costs	$ (9,683)	$ 924	$ 9,818	$ 519	$ 865,810	$ (274)	$ 29,077	$ 716	$ 7,328	$ 26,429	$ 3,308	$ 29,848	$ 21,885	$ 2,248	$ 1,396

Spokane County
Indirect Cost Model
Summary schedule
2008 Actuals

	DEPARTMENT	FD 128 Liberty Lake Transportation	FD 129 Conservation Prop Care	FD 130 WMOBE	FD 131 Comm Development	FD 132 911	FD 133 Victim Witness	FD 134 Clerk LFO	FD 135/136 REET 1&2	FD 138 Mental Health Risk Reserve	FD 139 RID Guaranty Trust	FD 140 Spokane CO RSN Prop	FD 141 Dom Viol Advocacy	FD 142 Tourism Promotion Area	FD 143 Historical Doc Preservation	FD 144 Trial Court Improvement
	Building Depreciation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Equipment Depreciation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
337	Insurance (Gen'l Fund)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - General	$ 61	$ -	$ -	$ 6,541	$ 13,280	$ 2,267	$ 1,394	$ 241	$ -	$ 1	$ 1,914	$ 297	$ 2,734	$ 1,572	$ 356
340	Admin Srvcs - Excess Comp	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - Direct Support	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - Record Storage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - Monroe Court Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - Employee Programs	$ -	$ -	$ -	$ 5	$ 40	$ 2	$ -	$ -	$ -	$ -	$ 1	$ -	$ -	$ -	$ -
340	Admin Srvcs - Valley Center Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Svcs - Postal Courier	$ -	$ -	$ -	$ 28	$ 237	$ 14	$ -	$ -	$ -	$ -	$ 4	$ -	$ -	$ -	$ -
340	Labor Relations	$ -	$ -	$ -	$ 893	$ 6,251	$ 918	$ 765	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
010	Assessor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Elected Auditor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Fund Accting	$ 119	$ 501	$ -	$ 479	$ 2,454	$ 497	$ 432	$ -	$ -	$ 358	$ 66	$ 173	$ 266	$ 173	$ 317
020	Aud Fin Srvcs - Gen Fund Accting	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Gen Accting	$ 58	$ -	$ -	$ 6,241	$ 12,685	$ 2,167	$ 1,332	$ 231	$ -	$ 1	$ 1,830	$ 285	$ 2,601	$ 1,502	$ 340
020	Aud Fin Srvcs - Fixed Assets	$ -	$ -	$ -	$ -	$ 784	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Accts Payable	$ -	$ -	$ -	$ 1,394	$ 1,661	$ 317	$ 120	$ -	$ -	$ -	$ 1,113	$ 12	$ 81	$ 156	$ 75
020	Aud Fin Srvcs - Payroll	$ -	$ -	$ -	$ 905	$ 7,578	$ 459	$ -	$ -	$ -	$ -	$ 129	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Peoplesoft	$ 0	$ -	$ -	$ 2	$ 4	$ 1	$ 0	$ 0	$ -	$ 0	$ 1	$ 0	$ 1	$ 0	$ 0
060	Not Used	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
060	Commissioner	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
250	Prosecutor - Civil	$ -	$ -	$ -	$ -	$ 6,505	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
320	Treasurer - Elected Treasurer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
320	Treasurer - Cashiering	$ -	$ 323	$ -	$ 2,716	$ 5,497	$ 3,104	$ 711	$ -	$ -	$ -	$ -	$ 1,488	$ -	$ 4,786	$ -
320	Treasurer - Finance	$ -	$ 53	$ -	$ 3,431	$ 2,956	$ 422	$ -	$ 211	$ -	$ -	$ -	$ -	$ 633	$ -	$ -
320	Treasurer -Tax Collection	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
335	Information Systems	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
041	Human Resources	$ -	$ -	$ -	$ 3,010	$ 25,195	$ 1,526	$ -	$ -	$ -	$ -	$ 430	$ -	$ -	$ -	$ -
050	Civil Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
100	Facilities Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
260	Purchasing - Direct Purch	$ -	$ -	$ -	$ 4,982	$ 3,220	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
260	Purchasing - Mail Center	$ -	$ -	$ -	$ 309	$ 2,589	$ 157	$ -	$ -	$ -	$ -	$ 44	$ -	$ -	$ -	$ -
260	Purchasing - General Purch Services	$ -	$ -	$ -	$ 57	$ 2,140	$ 191	$ 23	$ -	$ -	$ -	$ 2,573	$ -	$ -	$ 1,238	$ 490
270	State Examiner	$ 18	$ -	$ -	$ 1,932	$ 3,931	$ 672	$ 413	$ 72	$ -	$ 0	$ 568	$ 88	$ 802	$ 466	$ 105
289	Campus Security	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Steam Plant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Direct Billing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
320	Treasurer's Utilities Lockbox	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Actual 2008 A-87 Allocations	$ 256	$ 877	$ -	$ 32,925	$ 97,008	$ 12,716	$ 5,190	$ 755	$ -	$ 359	$ 8,673	$ 2,343	$ 7,118	$ 9,893	$ 1,683
	2008 Allocated based on 2006 Actual	$ 121	$ 2,347	$ 25	$ 24,352	$ 61,687	$ 13,603	$ 2,646	$ 21,170		$ 217	$ 4,779	$ 4,363	$ 9,952	$ 4,853	$ 243
	Calculated Carry-Forward	$ 135	$ (1,470)	$ (25)	$ 8,573	$ 35,321	$ (887)	$ 2,544	$ (20,415)	$ -	$ 142	$ 3,894	$ (2,020)	$ (2,834)	$ 5,040	$ 1,440
	2010 Allocated Costs	$ 392	$ (592)	$ (25)	$ 41,498	$ 132,328	$ 11,830	$ 7,734	$ (19,660)	$ -	$ 502	$ 12,567	$ 322	$ 4,284	$ 14,932	$ 3,122

Spokane County
Indirect Cost Model
Summary Schedule
2008 Actuals

	DEPARTMENT	FD 145 Substance Abuse	FD 146 Dev Disabilities	FD 147 Homelessness Prevention	FD 148 Mental Health	FD 150 Probation	FD 161 Indigent Defense Improvement	FD 162 Indigent Dep and Terminaton Defense	FD 216 TIF Dist #1	FD 217 TIF Dist #2	FD 302 Courthouse Improvements	FD 303 Parks Cap Proj & Improv	FD 401/E01 Sewer Operations/ WWT	FD 403 Sewer Construction	FD 404 Landfill Closure	FD 405 Golf
	Building Depreciation	$ -	$ -	$ -	$ -	$ 625	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Equipment Depreciation	$ -	$ -	$ -	$ -	$ 1,322	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
337	Insurance (Gen'l Fund)	$ -	$ -	$ -	$ -	$ 17,759	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - General	$ 16,387	$ 13,298	$ 4,878	$ 83,445	$ 4,917	$ 12	$ 4	$ 146	$ 143	$ 632	$ 2,428	$ 26,599	$ 14,946	$ 3,607	$ 12,076
340	Admin Srvcs - Excess Comp	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - Direct Support	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - Record Storage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - Monroe Court Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - Employee Programs	$ 5	$ 4	$ -	$ 21	$ 14	$ -	$ -	$ -	$ -	$ -	$ -	$ 27	$ 3	$ 4	$ 8
340	Admin Srvcs - Valley Center Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Svcs - Postal Courier	$ 32	$ 23	$ -	$ 125	$ 81	$ -	$ -	$ -	$ -	$ -	$ -	$ 162	$ 20	$ 24	$ 48
340	Labor Relations	$ 1,021	$ 714	$ -	$ 3,317	$ 2,296	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,720	$ 638	$ 638	$ 1,021
010	Assessor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Elected Auditor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Fund Accting	$ 3,674	$ 4,278	$ 2,191	$ 5,181	$ 1,556	$ -	$ -	$ -	$ -	$ 274	$ 206	$ 65,893	$ -	$ 1,565	$ 2,417
020	Aud Fin Srvcs - Gen Fund Accting	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Gen Accting	$ 15,634	$ 12,668	$ 4,660	$ 79,432	$ 4,697	$ 11	$ 4	$ 139	$ 137	$ 605	$ 2,309	$ 25,383	$ 14,316	$ 3,447	$ 11,551
020	Aud Fin Srvcs - Fixed Assets	$ 1,019	$ -	$ -	$ 78	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,019	$ -	$ 471	$ 2,431
020	Aud Fin Srvcs - Accts Payable	$ 4,464	$ 1,936	$ 177	$ 4,817	$ 494	$ -	$ -	$ -	$ -	$ 353	$ -	$ 4,048	$ 1,310	$ 1,044	$ 3,710
020	Aud Fin Srvcs - Payroll	$ 1,035	$ 724	$ -	$ 4,009	$ 2,586	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,586	$ 323	$ 388	$ 1,552
020	Aud Fin Srvcs - Peoplesoft	$ 5	$ 4	$ 1	$ 25	$ 1	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ 8	$ 5	$ 1	$ 4
060	Not Used	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
060	Commissioner	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
250	Prosecutor - Civil	$ 35	$ 35	$ -	$ 35	$ 87	$ -	$ -	$ -	$ -	$ -	$ -	$ 20,398	$ -	$ -	$ -
320	Treasurer - Elected Treasurer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
320	Treasurer - Cashiering	$ 841	$ 388	$ 9,637	$ 647	$ 4,333	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,239	$ 453	$ 129	$ 31,238
320	Treasurer - Finance	$ 3,590	$ 4,065	$ 475	$ 9,872	$ 106	$ -	$ -	$ 1,478	$ 897	$ 370	$ -	$ 15,309	$ 211	$ 1,531	$ 1,109
320	Treasurer -Tax Collection	$ -	$ 894	$ -	$ 894	$ -	$ -	$ -	$ 656	$ 431	$ -	$ -	$ -	$ -	$ -	$ -
335	Information Systems	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$	$ -	$ -	$ -	$ -	$ -	$ -	$ -
041	Human Resources	$ 3,440	$ 2,408	$ -	$ 13,328	$ 8,599	$ -	$ -	$	$ -	$ -	$ -	$ 17,198	$ 2,150	$ 2,580	$ 5,159
050	Civil Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$	$ -	$ -	$ -	$ -	$ -	$ -	$ -
100	Facilities Maintenance	$ -	$ -	$ -	$ -	$ 18,027	$ -	$ -	$	$ -	$ -	$ -	$ 25,540	$ 8,255	$ 1,081	$ -
260	Purchasing - Direct Purch	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$	$ -	$ -	$ -	$ 25,029	$ -	$ -	$ -
260	Purchasing - Mail Center	$ 353	$ 247	$ -	$ 1,370	$ 884	$ -	$ -	$	$ -	$ -	$ -	$ 1,767	$ 221	$ 265	$ 530
260	Purchasing - General Purch Services	$ 709	$ 224	$ 10	$ 665	$ 376	$ -	$ -	$	$ -	$ 6,166	$ -	$ 11,305	$ 60,768	$ 123	$ 9,762
270	State Examiner	$ 4,838	$ 3,913	$ 1.445	$ 24,512	$ 1,456	$ 4	$ 1	$ 43	$ 43	$ 188	$ 712	$ 7,857	$ 4,451	$ 1,069	$ 3,586
289	Campus Security	$ -	$ -	$	$ -	$ -	$ -	$ -	$	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Steam Plant	$ -	$ -	$ -	$ -	$ 6,718	$ -	$ -	$ -	$ -	$ -	$ -	$ 8,605	$ 2,782	$ 364	$ -
	Direct Billing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$	$ -	$ -	$ -	$ -	$ -	$ -	$ -
320	Treasurer's Utilities Lockbox	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 67,306	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Actual 2008 A-87 Allocations	$ 57,083	$ 45,823	$ 23,473	$ 231,773	$ 76,934	$ 27	$ 10	$ 2,463	$ 1,652	$ 8,588	$ 5,655	$ 335,998	$ 110,853	$ 18,330	$ 86,202
	2008 Allocated based on 2006 Actual	$ 21,525	$ 27,192	$ 7,818	$ 180,734	$ 97,161			$ 2,097		$ 3,781	$ 1,410	$ 221,765	$ 121,974	$ 13,679	$ 75,448
	Calculated Carry-Forward	$ 35,558	$ 18,631	$ 15,655	$ 51,039	$ (20,227)	$ -	$ -	$ 366	$ -	$ 4,807	$ 4,245	$ 114,233	$ (11,121)	$ 4,651	$ 10,754
	2010 Allocated Costs	$ 92,641	$ 64,454	$ 39,129	$ 282,812	$ 56,707	$ 27	$ 10	$ 2,828	$ 1,652	$ 13,395	$ 9,900	$ 450,232	$ 99,731	$ 22,982	$ 96,956

Spokane County
Indirect Cost Model
Summary Schedule
2008 Actuals

	DEPARTMENT	FD 406 Building and Planning	FD 407 Fair	FD 409 Stormwater	FD 415 Geiger Corrections Center	FD 436 Aquifer Protection Agency	FD 438 General Facilities Charge	FD 501 Equip Rent/Revolving	FD 503 Information Systems Fund	FD 505 Industrial Ins	FD 506 Dental Ins	FD 507 Liability Insurance	FD 508 Medical Insurance	FD 509 Unemployment Ins	FD 512 Public Works Admin	FD 631 Payroll Clearing
	Building Depreciation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,094	$ 2,786	$ -	$ 2,786	$ -	$ -	$ -	$ -
	Equipment Depreciation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
337	Insurance (Gen'l Fund)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - General	$ 13,203	$ 12,931	$ 4,395	$ 32,811	$ 4,758	$ 193	$ 19,509	$ 18,564	$ 6,319	$ 4,747	$ 13,644	$ 18,806	$ 709	$ 1,947	$ 6,843
340	Admin Srvcs - Excess Comp	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - Direct Support	$ -	$ -	$ -	$ 1,813	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - Record Storage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - Monroe Court Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - Employee Programs	$ 27	$ 13	$ 4	$ 100	$ 4	$ -	$ 21	$ 40	$ 4	$ -	$ 5	$ -	$ -	$ 2	$ -
340	Admin Srvcs - Valley Center Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Svcs - Postal Courier	$ 157	$ 75	$ 24	$ 590	$ 23	$ -	$ 121	$ 234	$ 23	$ -	$ 31	$ -	$ -	$ 12	$ -
340	Labor Relations	$ 4,465	$ 1,276	$ 765	$ 16,456	$ 727	$ -	$ 3,827	$ 6,200	$ 612	$ -	$ 485	$ -	$ -	$ -	$ -
010	Assessor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Elected Auditor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Fund Acctng	$ 2,779	$ 3,774	$ 8,156	$ 3,797	$ 1,740	$ -	$ 60,712	$ 2,033	$ 1,382	$ 1,680	$ 1,793	$ 2,314	$ 354	$ 3,634	$ -
020	Aud Fin Srvcs - Gen Fund Acctng	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Gen Acctng	$ 12,602	$ 12,352	$ 4,204	$ 31,285	$ 4,545	$ 185	$ 18,596	$ 17,716	$ 6,024	$ 4,520	$ 12,995	$ 17,893	$ 677	$ 1,861	$ 6,555
020	Aud Fin Srvcs - Fixed Assets	$ 157	$ 235	$ 235	$ 3,058	$ 78	$ -	$ 11,450	$ 3,921	$ 392	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Accts Payable	$ 1,646	$ 3,743	$ 805	$ 6,385	$ 742	$ -	$ 18,155	$ 1,502	$ 1,125	$ 66	$ 2,295	$ 156	$ 12	$ 359	$ -
020	Aud Fin Srvcs - Payroll	$ 5,044	$ 2,392	$ 388	$ 18,881	$ 362	$ -	$ 1,940	$ 7,501	$ 750	$ 1,009	$ -	$ -	$ -	$ 194	$ -
020	Aud Fin Srvcs - Peoplesoft	$ 4	$ 4	$ 1	$ 10	$ 1	$ 0	$ 6	$ 6	$ 2	$ 1	$ 4	$ 6	$ 0	$ 1	$ 2
060	Not Used	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
060	Commissioner	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
250	Prosecutor - Civil	$ 31,794	$ -	$ -	$ 11,465	$ -	$ -	$ -	$ 1,162	$ -	$ -	$ 473,096	$ -	$ -	$ 118,556	$ -
320	Treasurer - Elected Treasurer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
320	Treasurer - Cashiering	$ 4,398	$ 7,308	$ 65	$ 4,204	$ -	$ 129	$ 970	$ 841	$ 582	$ 194	$ 388	$ 1,746	$ -	$ -	$ 43,398
320	Treasurer - Finance	$ 1,848	$ 4,012	$ 6,441	$ 5,279	$ 2,904	$ -	$ 211	$ 2,270	$ 2,270	$ 581	$ 2,587	$ 2,745	$ -	$ -	$ 78,184
320	Treasurer -Tax Collection	$ -	$ -	$ 3,301	$ -	$ 2,878	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
335	Information Systems	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
041	Human Resources	$ 16,768	$ 7,954	$ 2,580	$ 62,772	$ 2,451	$ -	$ 12,898	$ 24,937	$ 2,494	$ -	$ 3,354	$ -	$ -	$ 1,290	$ -
050	Civil Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
100	Facilities Maintenance	$ 53,936	$ -	$ 4,738	$ -	$ 6,325	$ -	$ -	$ 33,273	$ 11,563	$ -	$ 11,563	$ -	$ -	$ 6,429	$ -
260	Purchasing - Direct Purch	$ -	$ 16,628	$ -	$ 8,719	$ -	$ -	$ 10,141	$ 4,442	$ 1,105	$ -	$ 1,105	$ -	$ -	$ 1,269	$ -
260	Purchasing - Mail Center	$ 1,723	$ 817	$ 265	$ 6,451	$ 252	$ -	$ 1,326	$ 2,563	$ 256	$ -	$ 345	$ -	$ -	$ 133	$ -
260	Purchasing - General Purch Services	$ 3,345	$ 12,195	$ 6,825	$ 11,322	$ 2,566	$ -	$ 102,998	$ 7,795	$ 290	$ -	$ 936	$ 10	$ -	$ 233	$ -
270	State Examiner	$ 3,902	$ 3,828	$ 1,305	$ 9,674	$ 1,408	$ 57	$ 5,748	$ 5,484	$ 1,862	$ 1,395	$ 4,013	$ 5,619	$ 210	$ 577	$ 2,038
289	Campus Security	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Steam Plant	$ 18,173	$ -	$ 1,596	$ -	$ 2,131	$ -	$ -	$ 3,776	$ -	$ -	$ -	$ -	$ -	$ 2,166	$ -
	Direct Billing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (356,884)	$ -	$ -	$ (108,089)	$ -
320	Treasurer's Utilities Lockbox	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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	Actual 2008 A-87 Allocations	$ 175,970	$ 88,537	$ 46,093	$ 235,072	$ 33,896	$ 565	$ 268,627	$ 145,353	$ 39,842	$ 14,194	$ 174,542	$ 49,195	$ 1,962	$ 30,572	$ 137,020
	2008 Allocated based on 2006 Actual	$ 154,906	$ 82,379	$ 28,183	$ 196,032	$ 25,521	$ 13,593	$ 248,157	$ 125,101	$ 26,775	$ 10,783	$ 121,956	$ 36,231	$ 1,389	$ 26,451	$ 29,109
	Calculated Carry-Forward	$ 21,064	$ 6,158	$ 17,910	$ 39,040	$ 8,375	$ (13,028)	$ 20,470	$ 20,252	$ 13,067	$ 3,411	$ 52,586	$ 12,964	$ 573	$ 4,121	$ 107,911
	2010 Allocated Costs	$ 197,034	$ 94,695	$ 64,003	$ 274,111	$ 42,271	$ (12,463)	$ 289,097	$ 165,604	$ 52,908	$ 17,605	$ 227,127	$ 62,159	$ 2,535	$ 34,692	$ 244,930

Spokane County

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2008 Actuals

	DEPARTMENT	FD 655 Weed Control	FD 658 Health District Fund	FD 659 Air Pollution	FD 660 Law Library	FD 664 Liberty Lake Transport Mitigation	FD 665 Liberty Lake Transport Fund	FD 673 ALTCEW	FD 677 Newman Lake	FD 680-681 FD 680-681 ESD	FD 683-687 FD 683-687 ESD	FD 694 WA Govts	Public Facilities Distr	Airports	Sewer Bonds	Fire Districts
	Building Depreciation	$ -	$ 2,940	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Equipment Depreciation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
337	Insurance (Gen'l Fund)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - General	$ 502	$ 8,898	$ 823	$ 1,429	$ 61	$ 174	$ 1,127	$ 933	$ 3,014	$ -	$ 728	$ 2,893	$ 4,918	$ 144	$ 10,760
340	Admin Srvcs - Excess Comp	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - Direct Support	$ -	$ -	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - Record Storage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - Monroe Court Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - Employee Programs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - Valley Center Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Svcs - Postal Courier	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Labor Relations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
010	Assessor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Elected Auditor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Fund Accting	$ 15	$ -	$ 15	$ 151	$ -	$ -	$ 43	$ 4,042	$ -	$ -	$ 1,109	$ 2,863	$ -	$ -	$ -
020	Aud Fin Srvcs - Gen Fund Accting	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Gen Accting	$ 481	$ 8,523	$ 788	$ 1,366	$ 58	$ 167	$ 1,080	$ 891	$ 2,887	$ -	$ 697	$ 2,771	$ 4,711	$ 137	$ 10,306
020	Aud Fin Srvcs - Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Accts Payable	$ 1,394	$ 13,060	$ 3,192	$ 530	$ -	$ 3	$ 5,155	$ 236	$ -	$ -	$ 1,852	$ 6,597	$ -	$ -	$ 9,260
020	Aud Fin Srvcs - Payroll	$ -	$ 32,331	$ -	$ 129	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Peoplesoft	$ 0	$ 3	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 1	$ -	$ 0	$ 1	$ 1	$ 0	$ 3
060	Not Used	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
060	Commissioner	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
250	Prosecutor - Civil	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
320	Treasurer - Elected Treasurer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
320	Treasurer - Cashiering	$ 388	$ 20,890	$ 3,169	$ 3,945	$ -	$ -	$ 2,264	$ 65	$ 517	$ 6,532	$ -	$ -	$ 18,174	$ -	$ 7,438
320	Treasurer - Finance	$ 950	$ 19,110	$ 686	$ -	$ -	$ 1,689	$ 6,968	$ 1,214	$ -	$ 5,543	$ -	$ -	$ 3,431	$ 7,867	$ 31,411
320	Treasurer -Tax Collection	$ 700	$ -	$ -	$ -	$ -	$ 141	$ -	$ 390	$ -	$ -	$ -	$ -	$ -	$ -	$ 92,889
335	Information Systems	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
041	Human Resources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
050	Civil Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
100	Facilities Maintenance	$ -	$ 206,988	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
260	Purchasing - Direct Purch	$ 47	$ 1,504	$ 1,269	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
260	Purchasing - Mail Center	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
260	Purchasing - General Purch Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 464	$ -	$ -	$ -	$ -	$ -	$ -	$ -
270	State Examiner	$ 149	$ 2,650	$ 245	$ 424	$ 18	$ 52	$ 336	$ 276	$ 898	$ -	$ 217	$ 862	$ 1,465	$ 42	$ 3,205
289	Campus Security	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Steam Plant	$ -	$ 172,332	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Direct Billing	$ -	$ (174,436)	$ -	$ (3,715)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
320	Treasurer's Utilities Lockbox	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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	Actual 2008 A-87 Allocations	$ 4,626	$ 314,793	$ 10,189	$ 54,261	$ 137	$ 2,226	$ 16,973	$ 8,511	$ 7,318	$ 12,075	$ 4,603	$ 15,987	$ 32,700	$ 8,190	$ 165,272
	2008 Allocated based on 2006 Actual	$ 4,628	$ 118,660	$ 11,862	$ 5,941	$ 1,220	$ 2,371	$ 19,273	$ 3,368	$ 4,333	$ 26,572	$ 13,304	$ 27,911	$ 48,820	$ 11,326	$ 162,521
	Calculated Carry-Forward	$ (2)	$ 196,133	$ (1,673)	$ 48,320	$ (1,083)	$ (145)	$ (2,300)	$ 5,143	$ 2,985	$ (14,497)	$ (8,701)	$ (11,924)	$ (16,120)	$ (3,136)	$ 2,751
	2010 Allocated Costs	$ 4,624	$ 510,926	$ 8,515	$ 102,580	$ (946)	$ 2,081	$ 14,674	$ 13,655	$ 10,303	$ (2,421)	$ (4,099)	$ 4,063	$ 16,580	$ 5,054	$ 168,023

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Summary Schedule
2008 Actuals

	DEPARTMENT	Cemetery Districts	Water Districts	Irrigation Districts	School Districts	Library District	State Funds	Joint Park & Rec	RID	Sewer Districts	Transit	ULID	Other	C10 City of Spokane	C16 City of Spokane Valley	Cities & Towns
	Building Depreciation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 18,864	$ 13,807	$ -	$ -
	Equipment Depreciation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
337	Insurance (Gen'l Fund)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - General	$ 1,324	$ 3,706	$ 4,508	$ 40,950	$ 1,605	$ 11,047	$ 52	$ 2,468	$ 2,183	$ 9,515	$ -	$ 710	$ 253	$ 671	$ -
340	Admin Srvcs - Excess Comp	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - Direct Support	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - Record Storage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - Monroe Court Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - Employee Programs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - Valley Center Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Svcs - Postal Courier	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Labor Relations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
010	Assessor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Elected Auditor	$ -	$ -	$ -	$ -	0 -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Fund Accting	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Gen Fund Accting	$ -	$ -	$ -	5 -	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	$ -	S -	$ -
020	Aud Fin Srvcs - Gen Accting	$ 1,268	$ 3,650	$ 4.317	$ 39,223	$ 1,537	$ 10,581	$ 50	$ 2,364	$ 2.081	$ 9.113	$ -	S 680	$ 242	$ 643	$ -
020	Aud Fin Srvcs - Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Accts Payable	$ 634	$ 3,276	$ 2,777	$ 1,373	$ -	$ 12	$ -	$ -	$ 3,219	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Payroll	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Peoplesoft	$ 0	$ 1	$ ▮	$ 12	$ 0	$ 3	$ 0	$ 1	$ 1	$ 3	$ -	$ 0	$ 0	$ 0	$ -
060	Not Used	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
060	Commissioner	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
250	Prosecutor - Civil	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,325	$ -
320	Treasurer - Elected Treasurer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
320	Treasurer - Cashiering	$ 259	$ 7,244	$ 6,080	$ 100,118	$ 4,657	$ 72,243	$ -	$ -	$ 3,104	$ 57,368	$ -	$ 29,363	$ -	$ 1,552	$ -
320	Treasurer - Finance	$ 6,599	$ 7,232	$ 16,999	$ 109,542	$ 10,769	$ 26,501	$ 792	$ 25,076	$ 4,962	$ 4,857	$ -	$ 52,690	$ 1,953	$ 4,593	$ -
320	Treasurer -Tax Collection	$ 131	$ 59	$ 8,851	$ 302,319	$ 18,661	$ 142,264	$ 17	$ 2,729	$ 304	$ -	$ 902	$ -	$ 107,722	$ 23,310	$ -
335	Information Systems	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
041	Human Resources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
050	Civil Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
100	Facilities Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 85,722	$ 385,159	$ -	$ -
260	Purchasing - Direct Purch	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
260	Purchasing - Mail Center	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
260	Purchasing - General Purch Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5	$ -	$ -	$ -
270	State Examiner	$ 394	$ 1,104	$ 1,342	$ 12,196	$ 478	$ 3,290	$ 16	$ 735	$ 650	$ 2,834	$ -	$ 212	$ 75	$ 200	$ -
289	Campus Security	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Steam Plant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 26,320	$ 127,394	$ -	$ -
	Direct Billing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (6,893)	$ -	$ -
320	Treasurer's Utilities Lockbox	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Actual 2008 A-87 Allocations	$ 10,609	$ 26,172	$ 44,875	$ 605,735	$ 37,708	$ 265,941	$ 926	$ 33,373	$ 16,514	$ 83,689	$ 902	$ 214,566	$ 629,713	$ 36,294	$ -
	2008 Allocated based on 2006 Actual	$ 6,935	$ 28,812	$ 29,935	$ 659,189	$ 39,556	$ 368,159	$ 270	$ -	$ 14,577	$ 71,267		$ 196,208	$ 721,913	$ 79,560	
	Calculated Carry-Forward	$ 3,674	$ (2,640)	$ 14,940	$ (53,454)	$ (1,848)	$ (102,218)	$ 656	$ -	$ 1,937	$ 12,422	$ -	$ 18,358	$ (92,200)	$ (43,266)	$ -
	2010 Allocated Costs	$ 14,282	$ 23,533	$ 59,814	$ 552,282	$ 35,860	$ 163,723	$ 1,583	$ 33,373	$ 18,452	$ 96,111	$ 902	$ 232,925	$ 537,514	$ (6,972)	$ -

Spokane County
Indirect Cost Model
Summary Schedule
2008 Actuals

	DEPARTMENT	FD 434 SCRWRF	225 Motor Sports	FD 318 TIF District No 3- Medical Lake	C01 TOWN, AIRWAY HEIGHTS - GENERAL	C02 CITY, CHENEY - GENERAL	C03 CITY, DEER PARK - GENERAL	C04 TOWN, FAIRFIELD - GENERAL	C05 TOWN, LATAH - GENERAL	C06 CITY, MEDICAL LAKE - GENERAL	C07 TOWN, MILLWOOD - GENERAL	C08 TOWN, ROCKFORD - GENERAL	C09 TOWN, SPANGLE - GENERAL	C11 TOWN, WAVERLY - GENERAL	C15 City, Liberty Lake - General	FD 160 Emergency Communication Tax
	Building Depreciation	$ -	$ 13,065	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 24
	Equipment Depreciation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
337	Insurance (Gen'l Fund)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - General	$ 2,548	$ 553	$ 152	$ 163	$ 156	$ 165	$ 132	$ 128	$ 161	$ 130	$ 128	$ 148	$ 122	$ -	$ 205
340	Admin Srvcs - Excess Comp	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - Direct Support	$ -	$ (1,260)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - Record Storage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - Monroe Court Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - Employee Programs	$ 3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Srvcs - Valley Center Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Admin Svcs - Postal Courier	$ 16	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
340	Labor Relations	$ 128	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
010	Assessor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Elected Auditor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Fund Acctng	$ 1,919	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Gen Fund Acctng	$ -	$ 102	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Gen Acctng	$ 2,441	$ 528	$ 146	$ 156	$ 150	$ 158	$ 127	$ 123	$ 154	$ 125	$ 123	$ 141	$ 116	$ -	$ 195
020	Aud Fin Srvcs - Fixed Assets	$ 235	$ 627	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Accts Payable	$ 482	$ 338	$ 3	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Payroll	$ 259	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Peoplesoft	$ 1	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ 0	$ -	$ 0
060	Not Used	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
060	Commissioner	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
250	Prosecutor - Civil	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
320	Treasurer - Elected Treasurer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
320	Treasurer - Cashiering	$ -	$ 259	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,488	$ -
320	Treasurer - Finance	$ 581	$ -	$ -	$ 1,689	$ 1,584	$ 1,584	$ 1,584	$ 1,584	$ 1,637	$ 1,584	$ 1,161	$ 1,584	$ 1,584	$ -	$ 53
320	Treasurer -Tax Collection	$ -	$ 3,249	$ 179	$ 1,414	$ 2,373	$ 379	$ 161	$ 30	$ 1,100	$ 696	$ 159	$ 111	$ 20	$ 3,251	$ -
335	Information Systems	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
041	Human Resources	$ 1,720	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
050	Civil Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
100	Facilities Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,004
260	Purchasing - Direct Purch	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
260	Purchasing - Mail Center	$ 177	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
260	Purchasing - General Purch Services	$ 9,133	$ 627	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
270	State Examiner	$ 759	$ 164	$ 45	$ 49	$ 47	$ 49	$ 39	$ 38	$ 48	$ 39	$ 38	$ 44	$ 36	$ -	$ 60
289	Campus Security	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Steam Plant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Direct Billing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
320	Treasurer's Utilities Lockbox	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
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		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Actual 2008 A-87 Allocations	$ 20,399	$ 18,251	$ 524	$ 3,470	$ 4,309	$ 2,335	$ 2,043	$ 1,903	$ 3,099	$ 2,673	$ 1,609	$ 2,028	$ 1,878	$ 4,738	$ 3,541
	2008 Allocated based on 2006 Actual															
	Calculated Carry-Forward	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	2010 Allocated Costs	$ 20,399	$ 18,251	$ 524	$ 3,470	$ 4,309	$ 2,335	$ 2,043	$ 1,903	$ 3,099	$ 2,673	$ 1,609	$ 2,028	$ 1,878	$ 4,738	$ 3,541

Spokane County
Indirect Cost Model
Summary Schedule
2008 Actuals

	DEPARTMENT	C12-C51	District Court Probation	FD 672	FD 692-693	FD 654	FD 218			Total A-87
	Building Depreciation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 320,524
	Equipment Depreciation	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,014,925
337	Insurance (Gen'l Fund)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,973,424
340	Admin Srvcs - General	$ 1,749	$ 2	$ -	$ -	$ -	$ -	$ -	$ -	$ 978,454
340	Admin Srvcs - Excess Comp	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 77,005
340	Admin Srvcs - Direct Support	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 69,064
340	Admin Srvcs - Record Storage	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 60,462
340	Admin Srvcs - Monroe Court Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,033
340	Admin Srvcs - Employee Programs	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,355
340	Admin Srvcs - Valley Center Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 148,453
340	Admin Svcs - Postal Courier	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,972
340	Labor Relations	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 210,790
010	Assessor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Elected Auditor	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Fin Srvcs - Fund Accting	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 366,502
020	Aud Fin Srvcs - Gen Fund Accting	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 63,669
020	Aud Fin Srvcs - Gen Accting	$ 1,676	$ 2	$ -	$ -	$ -	$ -	$ -	$ -	$ 933,891
020	Aud Fin Srvcs - Fixed Assets	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 54,581
020	Aud Fin Srvcs - Accts Payable	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 216,351
020	Aud Fin Srvcs - Payroll	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 265,463
020	Aud Fin Srvcs - Peoplesoft	$ 1	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ 295
060	Not Used	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
060	Commissioner	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
250	Prosecutor - Civil	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 909,471
320	Treasurer - Elected Treasurer	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
320	Treasurer - Cashiering	$ -	$ -	$ 7,114	$ 5,239	$ -	$ -	$ -	$ -	$ 631,883
320	Treasurer - Finance	$ 17,368	$ -	$ -	$ -	$ 633	$ 1,531	$ -	$ -	$ 591,185
320	Treasurer -Tax Collection	$ -	$ 198	$ -	$ -	$ -	$ -	$ -	$ -	$ 820,137
335	Information Systems	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,795,982
041	Human Resources	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 848,744
050	Civil Service	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 170,943
100	Facilities Maintenance	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,878,386
260	Purchasing - Direct Purch	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 228,640
260	Purchasing - Mail Center	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 67,227
260	Purchasing - General Purch Services	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 428,065
270	State Examiner	$ 521	$ 1	$ -	$ -	$ -	$ -	$ -	$ -	$ 289,137
289	Campus Security	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 819,595
	Steam Plant	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 888,631
	Direct Billing	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ (650,017)
320	Treasurer's Utilities Lockbox	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 67,306
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Actual 2008 A-87 Allocations	$ 21,315	$ 202	$ 7,114	$ 5,239	$ 633	$ 1,531	$ -	$ -	$ 19,573,529
	2008 Allocated based on 2006 Actual									$ 17,042,554
	Calculated Carry-Forward	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,791,339
	2010 Allocated Costs	$ 21,315	$ 202	$ 7,114	$ 5,239	$ 633	$ 1,531	$ -	$ -	$ 21,364,869

SECTION VIII

Section VIII
Primary and Secondary Allocation Schedules

Spokane County
Indirect Cost Model
Primary & Secondary Countywide Cost Allocations
2008 Actuals

A-87 allocation is On

7 - FTE

(Choose Allocation Basis and Type on Selection Number)

Code	Primary Allocation / Department Name - Division - Function	Building Depreciation	Equipment Depreciation	Liability Insurance	Adj Exp - All Funds w Total Fin Trans	Admin Svs Excess Comp	Admin Svs Direct Support	Admin Svs Record Storage	Admin Svs Monroe Court Lease	FTE	Admin Svs Valley Center Lease	FTE	FTE of Represented Employees	Total Taxes Assessed Combined	Auditor - Elected Official	Fund Accting
	Factor #:	3	26	6	51	28	29	30	31	7	32	7	27	42	38	10
	Indirect Cost Pool:	Building Depreciation	Equipment Depreciation	Insurance (Gen'l Fund)	Admin Srvcs - General	Admin Srvcs - Excess Comp	Admin Srvcs - Direct Support	Admin Srvcs - Record Storage	Admin Srvcs - Monroe Court Lease	Admin Srvcs - Employee Programs	Admin Srvcs - Valley Center Lease	Admin Svcs - Postal Courier	Labor Relations	Assessor	Aud Fin Srvcs - Elected Auditor	Aud Fin Srvcs - Fund Accting
	Amount Allocated:	$ 378,761	$ 1,102,969	$ 2,310,008	$ 640,366	$ 85,400	$ 129,316	$ 71,018	$ 174,480	$ 1,480	$ 148,453	$ 8,709	$ 193,853	$ -	$ -	$ 289,788
	Indirect Cost Pools															
	Building Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
337	Insurance (Gen'l Fund)	-	-	-	2,128	-	-	-	-	-	-	-	-	-	-	-
340	Admin Srvcs - General	4,474	1,720	111,697	4,136	-	-	-	-	3	-	16	-	-	-	-
340	Admin Srvcs - Excess Comp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
340	Admin Srvcs - Direct Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
340	Admin Srvcs - Record Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
340	Admin Srvcs - Monroe Court Lease	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
340	Admin Srvcs - Employee Programs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
340	Admin Srvcs - Valley Center Lease	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
340	Admin Svcs - Postal Courier	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
340	Labor Relations	-	-	-	178	-	-	-	22,241	1	-	8	-	-	-	-
010	Assessor	5,608	13,488	55,499	4,939	-	-	-	111,576	38	-	222	5,760	-	-	-
020	Aud Fin Srvcs - Elected Auditor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
020	Aud Fin Srvcs - Fund Accting	752	892	4,763	424	-	-	-	-	3	-	15	540	-	-	-
020	Aud Fin Srvcs - Gen Fund Accting	146	173	924	82	-	-	-	-	1	-	3	540	-	-	-
020	Aud Fin Srvcs - Gen Accting	2,006	2,380	12,713	1,131	-	-	381	-	7	-	42	-	-	-	-
020	Aud Fin Srvcs - Fixed Assets	116	137	734	65	-	-	-	-	0	-	2	-	-	-	-
020	Aud Fin Srvcs - Accts Payable	450	534	2,855	254	-	-	1,677	-	2	-	10	360	-	-	-
020	Aud Fin Srvcs - Payroll	528	626	3,345	298	-	-	824	-	2	-	11	360	-	-	-
020	Aud Fin Srvcs - Peoplesoft	1	1	4	0	-	-	-	-	0	-	0	-	-	-	-
060	Not Used	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
060	Commissioner	4,059	3,380	12,343	1,568	-	37,021	782	-	6	-	36	-	-	-	-
250	Prosecutor - Civil	3,295	1,086	6,990	1,226	-	-	2,083	-	8	-	44	109	-	-	-
320	Treasurer - Elected Treasurer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
320	Treasurer - Cashiering	2,676	8,516	10,291	902	-	-	1,154	-	5	-	82	840	-	-	-
320	Treasurer - Finance	1,851	4,509	7,122	850	-	-	783	-	3	-	19	327	-	-	-
320	Treasurer -Tax Collection	3,591	8,749	13,818	1,176	-	-	2,185	-	9	-	53	1,287	-	-	-
335	Information Systems	-	-	-	4,314	-	-	-	-	-	-	-	-	-	-	-
041	Human Resources	6,001	8,497	14,010	1,324	-	-	-	-	9	-	52	-	-	-	-
050	Civil Service	337	871	2,819	425	-	-	-	-	2	-	12	-	-	-	-
100	Facilities Maintenance	14,192	25,868	69,924	7,257	8,395	-	-	-	19	-	109	2,509	-	-	-
260	Purchasing - Direct Purch	-	492	3,722	379	-	8,828	337	13,539	2	-	15	111	-	-	-
260	Purchasing - Mail Center	678	158	1,191	966	-	-	-	-	1	-	5	136	-	-	-
260	Purchasing - General Purch Services	-	798	6,037	614	-	14,403	549	22,091	4	-	23	625	-	-	-
270	State Examiner	112	-	24	296	-	-	-	-	-	-	-	-	-	-	-
289	Campus Security	-	6,683	2,025	960	-	-	-	-	1	-	4	109	-	-	-
	Steam Plant	7,366	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Direct Billing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
320	Treasurer's Utilities Lockbox	-	727	1,148	96	-	-	-	-	1	-	4	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Direct Service Departments															
005	Coop Extension	1,925	1,821	9,089	1,715	-	-	-	-	3	-	16	-	-	-	-
011	Bd Of Equalization	150	684	2,362	621	-	-	-	-	2	-	12	-	-	-	-
020	Aud Auto	3,203	2,590	13,642	2,301	-	-	9	-	8	-	44	1,091	-	-	-
020	Aud Other	27,959	24,471	23,528	5,872	-	-	497	-	13	-	75	1,527	-	-	-
025	Boundary Rev	-	1,240	3,630	706	-	-	-	-	2	-	10	-	-	-	-
040	Dept of Emergency Mgt	19	39,129	29,822	3,046	-	-	-	-	5	17,373	32	109	-	-	-
061	Hearing Examiner	-	111	2,887	486	-	-	-	-	1	-	8	-	-	-	-
070	Medical Examiner	-	6,982	20,419	2,404	-	-	-	-	7	-	40	436	-	-	-
090	Clerk	16,058	6,873	45,168	5,875	-	-	-	-	38	-	226	5,017	-	-	-
190	District Court	7,694	23,937	83,152	11,358	-	4,348	33,039	-	56	38,347	329	4,690	-	-	-
199	Martin Hall	-	-	-	220	-	-	-	-	-	-	-	-	-	-	-
200	Juvenile	37,290	20,389	131,806	21,221	-	-	-	5,033	75	-	443	11,190	-	-	-
203	Pre-Trial Services	217	440	6,813	1,167	-	-	60	-	5	-	30	600	-	-	-
220	Parks & Rec	7,349	101,062	76,244	7,613	-	-	-	-	14	-	85	1,200	-	-	-
222	Ballpark	30,004	-	-	161	-	-	-	-	-	-	-	-	-	-	-
250	Prosecutor Criminal	5,357	11,451	96,792	12,367	-	-	26,298	-	68	-	399	9,271	-	-	-
250	Prosecutor Support Enforcement	-	-	30,652	3,463	-	-	-	-	21	-	123	3,054	-	-	-
288	SCOPE	-	-	-	649	-	-	-	-	-	-	-	-	-	-	-
290	Sheriff	14,893	592,522	840,311	50,274	28,364	12,350	-	-	213	45,072	1,252	31,847	-	-	-
291	Jail	26,037	26,335	495,854	26,242	35,855	1,813	-	-	161	47,681	949	23,558	-	-	-
292	Geiger Confinement	-	-	-	8,033	-	-	-	-	-	-	-	-	-	-	-
295	Communications	217	104,478	22,225	1,336	-	-	-	-	5	-	32	873	-	-	-
305	Public Defender	13,186	8,897	84,046	11,560	-	-	-	-	61	-	359	9,271	-	-	-
306	Counsel for Defense	1,768	1,697	14,138	1,567	-	-	559	-	8	-	44	-	-	-	-
310	Superior Court	63,956	36,452	91,456	24,693	12,785	-	-	-	42	-	246	-	-	-	-
330	SCRAPS	7,248	2,182	24,402	6,206	-	-	-	-	12	-	69	1,418	-	-	-
336	Health District	-	-	-	2,657	-	-	-	-	-	-	-	-	-	-	-
341	Debt Service	-	-	-	335	-	-	-	-	-	-	-	-	-	-	-
FD 102	Trees O&M	-	-	-	1,081	-	-	-	-	-	-	-	109	-	-	796
FD 103	Auditor O&M	-	-	-	1,733	-	-	-	-	3	-	20	646	-	-	637
FD 105	RID Admin	-	-	-	547	-	-	-	-	-	-	-	-	-	-	118
FD 106	Treasurer's REET Elec	-	-	-	62	-	-	-	-	-	-	-	-	-	-	74
FD 107	Investment Pool	-	-	-	1,734	-	-	-	-	-	-	-	-	-	-	74
FD 109	Courthouse	-	-	-	38	-	-	-	-	-	-	-	-	-	-	111
FD 110	County Roads	-	-	-	65,516	-	-	-	-	171	-	1,004	24,278	-	-	127,881
FD 112	Growth Man Act	-	-	-	42	-	-	-	-	-	-	-	-	-	-	452
FD 113	Veteran Services	-	-	-	2,358	-	-	-	-	3	-	16	218	-	-	401
FD 115	Dispute Resolution	-	-	-	331	-	-	-	-	-	-	-	-	-	-	188
FD 116	Commute Trip Reduction	-	-	-	1,771	-	-	-	-	-	-	-	-	-	-	427
FD 117	Conservation Futures	-	-	-	2,473	-	-	-	-	-	-	-	218	-	-	618
FD 118	County Tax Ref	-	-	-	149	-	-	-	-	-	-	-	-	-	-	195
FD 122	Recreation	-	-	-	2,886	-	-	-	-	-	-	-	-	-	-	664
FD 123	Spokane CO Housing	-	-	-	2,296	-	-	-	-	-	-	-	-	-	-	702
FD 126	Hotel/Motel Tax	-	-	-	461	-	-	-	-	-	-	-	-	-	-	18
FD 127	Car Rental Tax	-	-	-	250	-	-	-	-	-	-	-	-	-	-	360
FD 128	Liberty Lake Transportation	-	-	-	36	-	-	-	-	-	-	-	-	-	-	94
FD 129	Conservation Prop Care	-	-	-	-	-	-	-	-	-	-	-	-	-	-	396
FD 130	WMOBE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD 131	Comm Development	-	-	-	4,037	-	-	-	-	5	-	28	763	-	-	378
FD 132	911	-	-	-	8,216	-	-	-	-	40	-	237	5,344	-	-	1,940
FD 133	Victim Witness	-	-	-	1,406	-	-	-	-	2	-	14	785	-	-	393
FD 134	Clerk LFO	-	-	-	663	-	-	-	-	-	-	-	654	-	-	342
FD 135	REET 1&2	-	-	-	150	-	-	-	-	-	-	-	-	-	-	-
FD 138	Mental Health Risk Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD 139	RID Guaranty Trust	-	-	-	0	-	-	-	-	-	-	-	-	-	-	283
FD 140	Spokane CO RSN Prop	-	-	-	1,167	-	-	-	-	1	-	4	-	-	-	52
FD 141	Dom Viol Advocacy	-	-	-	185	-	-	-	-	-	-	-	-	-	-	137
FD 142	Tourism Promotion Area	-	-	-	1,676	-	-	-	-	-	-	-	-	-	-	210
FD 143	Historical Doc Preservation	-	-	-	974	-	-	-	-	-	-	-	-	-	-	137
FD 144	Trial Court Improvement	-	-	-	220	-	-	-	-	-	-	-	-	-	-	251
FD 145	Substance Abuse	-	-	-	10,112	-	-	-	-	6	-	32	873	-	-	2,905
FD 146	Dev Disabilities	-	-	-	8,177	-	-	-	-	4	-	23	611	-	-	3,382
FD 147	Homelessness Prevention	-	-	-	3,020	-	-	-	-	-	-	-	-	-	-	1,732
FD 148	Mental Health	-	-	-	51,222	-	-	-	-	21	-	125	2,836	-	-	4,096
FD 150	Probation	625	1,322	17,692	3,043	-	-	-	-	14	-	81	1,963	-	-	1,230
FD 161	Indigent Defense Improvement	-	-	-	7	-	-	-	-	-	-	-	-	-	-	-
FD 162	Indigent Dep and Terminaton Defense	-	-	-	3	-	-	-	-	-	-	-	-	-	-	-
FD 216	TIF Dist #1	-	-	-	91	-	-	-	-	-	-	-	-	-	-	-
FD 217	TIF Dist #2	-	-	-	89	-	-	-	-	-	-	-	-	-	-	-
FD 302	Courthouse Improvements	-	-	-	394	-	-	-	-	-	-	-	-	-	-	217
FD 303	Parks Cap Proj & Improv	-	-	-	1,487	-	-	-	-	-	-	-	-	-	-	163
FD 401	Sewer Operations/ WWT	-	-	-	16,422	-	-	-	-	27	-	162	4,035	-	-	52,097
FD 403	Sewer Construction	-	-	-	9,308	-	-	-	-	3	-	20	545	-	-	-
FD 404	Landfill Closure	-	-	-	2,235	-	-	-	-	4	-	24	545	-	-	1,237
FD 405	Golf	-	-	-	7,497	-	-	-	-	8	-	48	873	-	-	1,911
FD 406	Building and Planning	-	-	-	8,155	-	-	-	-	27	-	157	3,817	-	-	2,197
FD 407	Fair	-	-	-	8,001	-	-	-	-	13	-	75	1,091	-	-	2,984
FD 409	Stormwater	-	-	-	2,728	-	-	-	-	4	-	24	654	-	-	6,449
FD 415	Geiger Corrections Center	-	-	-	20,219	-	1,813	-	-	100	-	590	14,069	-	-	3,002
FD 436	Aquifer Protection Agency	-	-	-	2,944	-	-	-	-	4	-	23	622	-	-	1,376
FD 438	General Facilities Charge	-	-	-	120	-	-	-	-	-	-	-	-	-	-	-
FD 501	Equip Rent/Revolving	-	-	-	12,013	-	-	-	-	21	-	121	3,272	-	-	48,001
FD 503	Information Systems Fund	1,094	-	-	11,464	-	-	-	-	40	-	234	5,301	-	-	1,607
FD 505	Industrial Ins	2,786	-	-	3,892	-	-	-	-	4	-	23	524	-	-	1,093
FD 506	Dental Ins	-	-	-	2,916	-	-	-	-	-	-	-	-	-	-	1,329
FD 507	Liability Insurance	2,786	-	-	8,367	-	-	-	-	5	-	31	414	-	-	1,418
FD 508	Medical Insurance	-	-	-	11,532	-	-	-	-	-	-	-	-	-	-	1,690
FD 509	Unemployment Ins	-	-	-	438	-	-	-	-	-	-	-	-	-	-	280
FD 512	Public Works Admin	-	-	-	1,206	-	-	-	-	2	-	12	-	-	-	2,873
FD 631	Payroll Clearing	-	-	-	4,262	-	-	-	-	-	-	-	-	-	-	-
FD 655	Weed Control	-	-	-	312	-	-	-	-	-	-	-	-	-	-	12
FD 658	Health District Fund	2,940	-	-	5,541	-	-	-	-	-	-	-	-	-	-	-
FD 659	Air Pollution	-	-	-	513	-	-	-	-	-	-	-	-	-	-	12
FD 660	Law Library	-	-	-	886	-	50,000	-	-	-	-	-	-	-	-	120
FD 664	Liberty Lake Transport Mitigation	-	-	-	38	-	-	-	-	-	-	-	-	-	-	-
FD 665	Liberty Lake Transport Fund	-	-	-	106	-	-	-	-	-	-	-	-	-	-	-
FD 673	ALTCEW	-	-	-	702	-	-	-	-	-	-	-	-	-	-	34
FD 677	Newman Lake	-	-	-	577	-	-	-	-	-	-	-	-	-	-	3,195
FD 680	FD 680-681 ESD	-	-	-	1,877	-	-	-	-	-	-	-	-	-	-	-
FD 683	FD 683-687 ESD	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD 694	WA Govts	-	-	-	463	-	-	-	-	-	-	-	-	-	-	877
	Public Facilities Distr	-	-	-	1,802	-	-	-	-	-	-	-	-	-	-	2,264
	Airports	-	-	-	3,063	-	-	-	-	-	-	-	-	-	-	-
	Sewer Bonds	-	-	-	88	-	-	-	-	-	-	-	-	-	-	-
	Fire Districts	-	-	-	6,701	-	-	-	-	-	-	-	-	-	-	-
	Cemetery Districts	-	-	-	824	-	-	-	-	-	-	-	-	-	-	-
	Water Districts	-	-	-	2,308	-	-	-	-	-	-	-	-	-	-	-
	Irrigation Districts	-	-	-	2,807	-	-	-	-	-	-	-	-	-	-	-
	School Districts	-	-	-	25,503	-	-	-	-	-	-	-	-	-	-	-
	Library District	-	-	-	1,000	-	-	-	-	-	-	-	-	-	-	-
	State Funds	-	-	-	6,880	-	-	-	-	-	-	-	-	-	-	-
	Joint Park & Rec	-	-	-	32	-	-	-	-	-	-	-	-	-	-	-
	RID	-	-	-	1,537	-	-	-	-	-	-	-	-	-	-	-
	Sewer Districts	-	-	-	1,359	-	-	-	-	-	-	-	-	-	-	-
	Transit	-	-	-	5,926	-	-	-	-	-	-	-	-	-	-	-
	ULID	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Other	18,864	-	-	442	-	-	-	-	-	-	-	-	-	-	-
C10	City of Spokane	13,807	-	-	158	-	-	-	-	-	-	-	-	-	-	-
C16	City of Spokane Valley	-	-	-	418	-	-	-	-	-	-	-	-	-	-	-
	Cities & Towns	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD 434	SCRWRF	-	-	-	1,587	-	-	-	-	3	-	16	109	-	-	1,517
225	Motor Sports	13,065	-	-	342	-	(1,260)	-	-	-	-	-	-	-	-	-
FD 318	TIF District No 3-Medical Lake	-	-	-	95	-	-	-	-	-	-	-	-	-	-	-
C01	TOWN, AIRWAY HEIGHTS - GENERAL	-	-	-	101	-	-	-	-	-	-	-	-	-	-	-
C02	CITY, CHENEY - GENERAL	-	-	-	97	-	-	-	-	-	-	-	-	-	-	-
C03	CITY, DEER PARK - GENERAL	-	-	-	103	-	-	-	-	-	-	-	-	-	-	-
C04	TOWN, FAIRFIELD - GENERAL	-	-	-	83	-	-	-	-	-	-	-	-	-	-	-
C05	TOWN, LATAH - GENERAL	-	-	-	80	-	-	-	-	-	-	-	-	-	-	-
C06	CITY, MEDICAL LAKE - GENERAL	-	-	-	100	-	-	-	-	-	-	-	-	-	-	-
C07	TOWN, MILLWOOD - GENERAL	-	-	-	81	-	-	-	-	-	-	-	-	-	-	-
C08	TOWN, ROCKFORD - GENERAL	-	-	-	80	-	-	-	-	-	-	-	-	-	-	-
C09	TOWN, SPANGLE - GENERAL	-	-	-	92	-	-	-	-	-	-	-	-	-	-	-
C11	TOWN, WAVERLY - GENERAL	-	-	-	76	-	-	-	-	-	-	-	-	-	-	-
C15	City, Liberty Lake - General	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD 160	Emergency Communication Tax	24	-	-	126	-	-	-	-	-	-	-	-	-	-	-
C12-61	C12-C61	-	-	-	1,069	-	-	-	-	-	-	-	-	-	-	-
202	District Court Probation	-	-	-	1	-	-	-	-	-	-	-	-	-	-	-
FD 672	FD 672	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD 692	FD 692-693	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD 654	FD 654	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD 218	FD 218	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	Grand Total	$ 378,761	$ 1,102,969	$ 2,310,008	$ 640,366	$ 85,400	$ 129,316	$ 71,018	$ 174,480	$ 1,480	$ 148,453	$ 8,709	$ 193,853	$ -	$ -	$ 289,788
	Subtotal Indirect	$ 58,237	$ 88,044	$ 343,997	$ 35,990	$ 8,395	$ 60,252	$ 10,556	$ 169,447	$ 125	$ -	$ 737	$ 13,633	$ -	$ -	$ -
	Subtotal Direct	$ 320,524	$ 1,014,925	$ 1,966,011	$ 604,376	$ 77,005	$ 69,064	$ 60,462	$ 5,033	$ 1,355	$ 148,453	$ 7,972	$ 180,220	$ -	$ -	$ 289,788
		Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.			

Spokane County
Indirect Cost Model
Primary & Secondary Countywide Cost Allocations
2008 Actuals

A-87 allocation is: On

7 - FTE

Primary Allocation															
Factor #:	52	51	12	13	9	51	45	50	14	37	15	16	17	18	7
Allocation Factor:	Adj Exp Gen Fnd w Gen Fnd Fin Tran	Adj Exp - All Funds w Total Fin Trans	Fixed Assets Transactions	Accts Payable Vouchers	FTE PW incl Health + Law Library	Adj Exp - All Funds w Total Fin Trans		Commissioner Combined	PA Civil Hours of Support	Treasurer - Elected Official	TR Cashiering Cash Receipt Count	Treasurer's Finance Document Ct	Total Taxes Collected for Treasurer	ISD Gen Fund Support Combined	FTE
Indirect Cost Pool:	Aud Fin Srvcs - Gen Fund Accting	Aud Fin Srvcs - Gen Accting	Aud Fin Srvcs - Fixed Assets	Aud Fin Srvcs - Accts Payable	Aud Fin Srvcs - Payroll	Aud Fin Srvcs - Peoplesoft	Not Used	Commissioner	Prosecutor - Civil	Treasurer - Elected Treasurer	Treasurer - Cashiering	Treasurer - Finance	Treasurer - Tax Collection	Information Systems	Human Resources
Department Name - Division - Function / Amount Allocated:	58,203	773,405	44,663	173,873	229,641	246	-	-	1,184,214	-	512,206	483,597	667,150	4,326,162	720,459
Indirect Cost Pools															
Building Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equipment Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
337 Insurance (Gen'l Fund)	441	2,571	-	-	-	1	-	-	-	-	-	-	1,274	-	-
YO Admin Srvcs - General	903	4,996	923	797	411	2	-	-	391	-	2,166	2,234	3,439	176,530	1,335
340 Admin Srvcs - Excess Comp	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
340 Admin Srvcs - Direct Support	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
340 Admin Srvcs - Record Storage	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
340 Admin Srvcs - Monroe Court Lease	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
VV Admin Srvcs - Employee Programs	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
340 Admin Srvcs - Valley Center Lease	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
340 Admin Svcs - Postal Courier	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
340 Labor Relations	37	216	-	-	205	0	-	-	-	-	-	-	311	6,562	668
010 Assessor	1,077	5,966	123	620	5,651	2	-	-	26,502	-	3,246	-	2,095	539,216	18,374
020 Aud Fin Srvcs - Elected Auditor	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
020 Aud Fin Srvcs - Fund Accting	94	512	-	64	379	0	-	-	327	-	-	-	161	58,635	1,233
020 Aud Fin Srvcs - Gen Fund Accting	18	99	-	12	79	0	-	-	63	-	-	-	31	11,378	257
020 Aud Fin Srvcs - Gen Accting	250	1,366	-	170	1,057	0	-	-	872	-	-	-	429	156,500	3,438
020 Aud Fin Srvcs - Fixed Assets	14	79	-	10	63	0	-	-	50	-	-	-	25	9,038	204
020 Aud Fin Srvcs - Accts Payable	56	307	-	38	243	0	-	-	196	-	-	-	96	35,143	792
020 Aud Fin Srvcs - Payroll	66	359	-	45	285	0	-	-	229	-	-	-	113	41,173	926
020 Aud Fin Srvcs - Peoplesoft	0	0	-	0	0	0	-	-	0	-	-	-	0	50	0
060 Not Used	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
060 Commissioner	356	1,892	-	382	925	1	-	-	140,184	-	516	-	423	82,022	3,007
250 Prosecutor - Civil	273	1,481	-	147	1,130	0	-	-	225,910	-	155	68	430	18,780	3,675
320 Treasurer - Elected Treasurer	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
320 Treasurer - Cashiering	202	1,090	-	145	817	0	-	-	3,658	-	567	-	303	61,908	2,657
320 Treasurer - Finance	190	1,027	62	137	479	0	-	-	3,352	-	-	86	285	77,167	1,557
320 Treasurer -Tax Collection	263	1,420	-	189	1,345	0	-	-	4,636	-	-	-	395	106,711	4,373
335 Information Systems	905	5,210	-	100	-	2	-	-	-	-	-	-	2,386	-	-
041 Human Resources	299	1,509	-	371	1,315	1	-	-	34,097	-	567	-	399	91,302	4,276
050 Civil Service	98	514	-	112	308	0	-	-	7,541	-	670	-	89	4,333	1,002
100 Facilities Maintenance	1,608	8,765	431	1,261	2,774	3	-	-	-	-	309	-	2,687	16,606	9,020
260 Purchasing - Direct Purch	85	457	123	67	372	0	-	-	3,741	-	206	-	129	7,747	1,209
260 Purchasing - Mail Center	216	1,167	-	171	128	0	-	-	-	-	-	-	330	19,764	418
260 Purchasing - General Purch Services	137	742	-	109	589	0	-	-	6,103	-	-	-	210	12,564	1,914
270 State Examiner	62	357	62	28	-	0	-	-	-	-	-	-	166	1,470	-
289 Campus Security	207	1,159	123	110	103	0	-	-	-	-	52	-	441	2,812	334
Steam Plant	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Direct Billing	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
320 Treasurer's Utilities Lockbox	22	118	-	16	90	0	-	-	385	-	-	-	33	8,862	293
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Direct Service Departments															
005 Coop Extension	405	2,072	123	629	411	1	-	-	-	-	5,001	-	231	57,233	1,336
011 Bd Of Equalization	146	750	62	207	308	0	-	-	135	-	-	-	97	43,523	1,002
020 Aud Auto	541	2,779	-	254	1,130	1	-	-	81	-	6,239	-	353	8,197	3,675
020 Aud Other	1,341	7,092	62	879	1,901	2	-	-	13,412	-	5,259	-	1,506	171,719	6,180
025 Boundary Rev	164	852	-	186	267	0	-	-	-	-	258	-	131	23,756	869
040 Dept of Emergency Mgt	689	3,679	861	909	822	1	-	-	-	-	206	473	48	58,627	2,673
061 Hearing Examiner	108	563	-	110	205	0	-	-	-	-	103	430	62	38	668
070 Medical Examiner	540	2,904	62	1,049	1,027	1	-	-	3,124	-	206	-	553	40,311	3,341
090 Clerk	1,341	7,096	62	599	5,753	2	-	-	-	-	928	-	1,237	167,578	18,708
190 District Court	2,579	13,717	123	1,637	8,373	4	-	-	16,550	-	1,959	473	1,989	199,067	27,227
199 Martin Hall	48	265	-	28	-	0	-	-	-	-	-	-	126	-	-
200 Juvenile	4,894	25,629	492	2,285	11,260	8	-	-	1,077	-	6,084	5,285	3,338	359,686	36,615
203 Pre-Trial Services	270	1,410	-	163	771	0	-	-	1,239	-	-	473	220	21,217	2,506
220 Parks & Rec	1,839	9,436	1,723	5,147	2,158	3	-	-	11,002	-	15,056	430	1,230	72,857	7,016
222 Ballpark	33	183	-	110	-	0	-	-	-	-	52	-	58	-	-
250 Prosecutor Criminal	2,753	14,937	123	1,483	10,140	5	-	-	498	-	3,556	1,760	3,845	169,250	32,973
250 Prosecutor Support Enforcement	765	4,182	-	706	3,324	1	-	-	-	-	52	387	33	761	10,199
288 SCOPE	152	784	-	1,093	-	0	-	-	-	-	52	-	109	-	-
290 Sheriff	11,161	60,719	10,889	9,428	31,849	19	-	-	85,807	-	12,890	2,149	10,670	643,533	103,564
291 Jail	5,709	31,694	492	4,516	24,144	10	-	-	11,029	-	3,197	5,242	8,359	326,440	78,508
292 Geiger Confinement	1,684	9,702	-	35	-	3	-	-	-	-	-	-	4,802	-	-
295 Communications	307	1,614	4,491	809	822	1	-	-	-	-	206	473	251	14,152	2,873
305 Public Defender	2,559	13,962	185	2,028	9,144	4	-	-	1,091	-	2,166	473	3,647	122,969	29,733
306 Counsel for Defense	349	1,892	-	431	1,130	1	-	-	-	-	-	-	548	13,120	3,675
310 Superior Court	5,792	29,823	185	26,471	8,267	9	-	-	20,132	-	5,414	43	3,266	183,362	20,379
330 SCRAPS	1,487	7 495	-	2,825	1,747	2	-	-	20,038	-	13,870	1,031	654	62,518	5,679
336 Health District	554	3,209	-	-	-	1	-	-	-	-	-	-	1,591	-	-
341 Debt Service	62	404	-	-	-	0	-	-	-	-	-	129	692	-	-
FD 102 Trees O&M	-	1,306	-	214	-	0	-	-	-	-	258	1,633	257	-	-
FD 103 Auditor O&M	-	2,094	62	198	514	1	-	-	-	-	3,867	66	-	-	1,670
FD 105 RID Admin	-	661	-	-	-	0	-	-	-	-	-	1,504	10	-	-
FD 106 Treasurer's REET Elec	-	75	-	-	-	0	-	-	-	-	-	602	-	-	-
FD 107 Investment Pool	-	2,095	-	35	-	1	-	-	-	-	-	-	-	-	-
FD 109 Courthouse	-	46	-	-	-	0	-	-	-	-	-	-	-	-	-
FD 110 County Roads	-	79,127	1,646	6,786	12,771	25	-	-	1,872	-	11,137	9,926	23,175	-	83,052
FD 112 Growth Man Act	-	51	-	2	-	0	-	-	-	-	-	-	-	-	-
FD 113 Veteran Services	-	2,848	-	2,730	411	1	-	-	-	-	-	773	983	-	1,336
FD 115 Dispute Resolution	-	400	-	56	-	0	-	-	-	-	1,134	-	-	-	-
FD 116 Commute Trip Reduction	-	2,139	-	482	-	1	-	-	-	-	-	1,246	-	-	-
FD 117 Conservation Futures	-	2,987	431	1,166	-	1	-	-	-	-	52	859	2,508	-	-
FD 118 County Tax Ref	-	180	-	-	-	0	-	-	-	-	-	1,977	37	-	-
FD 122 Recreation	-	3,485	-	761	-	1	-	-	-	-	5,620	43	-	-	-
FD 123 Spokane CO Housing	-	2,773	-	205	-	1	-	-	-	-	4,125	86	-	-	-
FD 126 Hotel/Motel Tax	-	557	-	26	-	0	-	-	-	-	-	516	-	-	-
FD 127 Car Rental Tax	-	302	-	12	-	0	-	-	-	-	-	516	-	-	-
FD 128 Liberty Lake Transportation	-	46	-	-	-	0	-	-	-	-	-	-	-	-	-
FD 129 Conservation Prop Care	-	-	-	-	-	-	-	-	-	-	258	43	-	-	-
FD 130 WMOBE	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD 131 Comm Development	-	4,876	-	1,086	719	2	-	-	-	-	2,166	2,793	-	-	2,339
FD 132 911	-	9,925	815	1,294	6,021	3	-	-	5,050	-	4,383	2,406	-	-	19,677
FD 133 Victim Witness	-	1,698	-	247	365	1	-	-	-	-	2,475	344	-	-	1,186
FD 134 Clerk LFO	-	1,042	-	93	-	0	-	-	-	-	567	-	-	-	-
FD 135 REET 1&2	-	181	-	-	-	0	-	-	-	-	-	172	-	-	-
FD 138 Mental Health Risk Reserve	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD 139 RID Guaranty Trust	-	1	-	-	-	0	-	-	-	-	-	-	-	-	-
FD 140 Spokane CO RSN Prop	-	1,433	-	867	103	0	-	-	-	-	-	-	-	-	334
FD 141 Dom Viol Advocacy	-	223	-	9	-	0	-	-	-	-	1,186	-	-	-	-
FD 142 Tourism Promotion Area	-	2,025	-	63	-	1	-	-	-	-	-	516	-	-	-
FD 143 Historical Doc Preservation	-	1,176	-	121	-	0	-	-	-	-	3,816	-	-	-	-
FD 144 Trial Court Improvement	-	266	-	58	-	0	-	-	-	-	-	-	-	-	-
FD 145 Substance Abuse	-	12,213	800	3,478	822	4	-	-	27	-	670	2,922	-	-	2,673
FD 146 Dev Disabilities	-	9,876	-	1,508	575	3	-	-	27	-	309	3,309	709	-	1,871
FD 147 Homelessness Prevention	-	3,647	-	138	-	1	-	-	-	-	7,683	387	-	-	-
FD 148 Mental Health	-	61,864	62	3,753	3,165	20	-	-	27	-	516	8,036	709	-	10,356
FD 150 Probation	-	3,675	-	385	2,055	1	-	-	67	-	3,455	86	-	-	6,682
FD 161 Indigent Defense Improvement	-	9	-	-	-	0	-	-	-	-	-	-	-	-	-
FD 162 Indigent Dep and Terminaton Defense	-	3	-	-	-	0	-	-	-	-	-	-	-	-	-
FD 216 TIF Dist #1	-	109	-	-	-	0	-	-	-	-	-	1,203	520	-	-
FD 217 TIF Dist #2	-	108	-	-	-	0	-	-	-	-	-	730	342	-	-
FD 302 Courthouse Improvements	-	475	-	275	-	0	-	-	-	-	-	301	-	-	-
FD 303 Parks Cap Proj & Improv	-	1,796	-	-	-	1	-	-	-	-	-	-	-	-	-
FD 401 Sewer Operations/ WWT	-	19,834	800	3,154	2,055	6	-	-	15,636	-	4,176	12,461	-	-	13,383
FD 403 Sewer Construction	-	11,242	-	1,021	257	4	-	-	-	-	361	172	-	-	1,670
FD 404 Landfill Closure	-	2,699	369	614	308	1	-	-	-	-	103	1,246	-	-	2,004
FD 405 Golf	-	9,054	1,907	2,891	1,233	3	-	-	-	-	24,904	902	-	-	4,009
FD 406 Building and Planning	-	9,850	123	1,282	4,007	3	-	-	24,684	-	3,506	1,504	-	-	13,029
FD 407 Fair	-	9,664	185	2,916	1,901	3	-	-	-	-	5,826	3,266	-	-	6,180
FD 409 Stormwater	-	3,295	185	627	308	1	-	-	-	-	52	5,242	2,618	-	2,004
FD 415 Geiger Corrections Center	-	24,420	2,399	4,975	15,000	8	-	-	8,901	-	3,351	4,297	-	-	48,775
FD 436 Aquifer Protection Agency	-	3,565	62	578	288	1	-	-	-	-	-	2,363	2,283	-	1,904
FD 438 General Facilities Charge	-	145	-	-	-	0	-	-	-	-	103	-	-	-	-
FD 501 Equip Rent/Revolving	-	14,509	8,982	14,146	1,541	5	-	-	-	-	773	172	-	-	10,022
FD 503 Information Systems Fund	-	13,845	3,076	1,170	5,959	4	-	-	902	-	670	1,848	-	-	19,377
FD 505 Industrial Ins	-	4,701	308	877	596	1	-	-	-	-	464	1,848	-	-	1,938
FD 506 Dental Ins	-	3,522	-	51	801	1	-	-	-	-	156	473	-	-	-
FD 507 Liability Insurance	-	10,129	-	1,788	-	3	-	-	367,293	-	309	2,106	-	-	2,606
FD 508 Medical Insurance	-	13,927	-	121	-	4	-	-	-	-	1,392	2,234	-	-	-
FD 509 Unemployment Ins	-	630	-	9	-	0	-	-	-	-	-	-	-	-	-
FD 512 Public Works Admin	-	1,457	-	280	154	0	-	-	92,042	-	-	-	-	-	1,002
FD 631 Payroll Clearing	-	5,147	-	-	-	2	-	-	-	-	34,598	63,640	-	-	-
FD 655 Weed Control	-	377	-	1,086	-	0	-	-	-	-	309	773	565	-	-
FD 658 Health District Fund	-	6,693	-	10,176	25,685	2	-	-	-	-	16,654	15,556	-	-	-
FD 659 Air Pollution	-	619	-	2,487	-	0	-	-	-	-	2,626	559	-	-	-
FD 660 Law Library	-	1,070	-	413	103	0	-	-	-	-	3,145	-	-	-	-
FD 664 Liberty Lake Transport Mitigation	-	46	-	-	-	0	-	-	-	-	-	-	-	-	-
FD 665 Liberty Lake Transport Fund	-	131	-	2	-	0	-	-	-	-	-	1,375	112	-	-
FD 673 ALTCEW	-	848	-	4,017	-	0	-	-	-	-	1,805	5,672	-	-	-
FD 677 Newman Lake	-	697	-	184	-	0	-	-	-	-	52	988	309	-	-
FD 680 FD 680-681 ESD	-	2,267	-	-	-	1	-	-	-	-	412	-	-	-	-
FD 683 FD 683-687 ESD	-	-	-	-	-	-	-	-	-	-	5,208	4,512	-	-	-
FD 694 WA Govts	-	547	-	1,443	-	0	-	-	-	-	-	-	-	-	-
Public Facilities Distr	-	2,176	-	5,140	-	1	-	-	-	-	-	-	-	-	-
Airports	-	3,699	-	-	-	1	-	-	-	-	14,469	2,793	-	-	-
Sewer Bonds	-	106	-	-	-	0	-	-	-	-	-	6,404	-	-	-
Fire Districts	-	8,093	-	7,215	-	3	-	-	-	-	5,930	25,568	73,672	-	-
Cemetery Districts	-	996	-	494	-	0	-	-	-	-	208	5,371	104	-	-
Water Districts	-	2,788	-	2,553	-	1	-	-	-	-	5,775	5,687	47	-	-
Irrigation Districts	-	3,390	-	2,163	-	1	-	-	-	-	4,847	13,837	7,020	-	-
School Districts	-	30,801	-	1,070	-	10	-	-	-	-	79,617	89,164	239,776	-	-
Library District	-	1,207	-	-	-	0	-	-	-	-	3,712	8,766	14,801	-	-
State Funds	-	8,309	-	9	-	3	-	-	-	-	57,594	21,571	112,833	-	-
Joint Park & Rec	-	39	-	-	-	0	-	-	-	-	-	645	13	-	-
RID	-	1,857	-	-	-	1	-	-	-	-	-	20,411	2,165	-	-
Sewer Districts	-	1,642	-	2,508	-	1	-	-	-	-	2,475	4,039	241	-	-
Transit	-	7,157	-	-	-	2	-	-	-	-	45,735	3,853	-	-	-
ULID	-	-	-	-	-	-	-	-	-	-	-	-	715	-	-
Other	-	534	-	-	-	0	-	-	-	-	23,409	42,888	-	-	-
C10 City of Spokane	-	190	-	-	-	0	-	-	-	-	-	1,590	85,437	-	-
C16 City of Spokane Valley	-	505	-	-	-	0	-	-	4,134	-	1,237	3,738	18,488	-	-
Cities & Towns	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FD 434 SCRWRF	-	1,916	185	375	205	1	-	-	-	-	-	473	-	-	1,336
225 Motor Sports	77	413	492	263	-	0	-	-	-	-	206	-	2,576	-	-
FD 318 TIF District No 3-Medical Lake	-	114	-	2	-	0	-	-	-	-	-	-	142	-	-
C01 TOWN, AIRWAY HEIGHTS - GENERAL	-	123	-	-	-	0	-	-	-	-	-	1,375	1,121	-	-
C02 CITY, CHENEY - GENERAL	-	118	-	-	-	0	-	-	-	-	-	1,289	1,882	-	-
C03 CITY, DEER PARK - GENERAL	-	124	-	-	-	0	-	-	-	-	-	1,289	300	-	-
C04 TOWN, FAIRFIELD - GENERAL	-	100	-	-	-	0	-	-	-	-	-	1,289	127	-	-
C05 TOWN, LATAH - GENERAL	-	96	-	-	-	0	-	-	-	-	-	1,289	24	-	-
C06 CITY, MEDICAL LAKE - GENERAL	-	121	-	-	-	0	-	-	-	-	-	1,332	873	-	-
C07 TOWN, MILLWOOD - GENERAL	-	98	-	-	-	0	-	-	-	-	-	1,289	552	-	-
C08 TOWN, ROCKFORD - GENERAL	-	96	-	-	-	0	-	-	-	-	-	945	128	-	-
C09 TOWN, SPANGLE - GENERAL	-	111	-	-	-	0	-	-	-	-	-	1,289	86	-	-
C11 TOWN, WAVERLY - GENERAL	-	91	-	-	-	0	-	-	-	-	-	1,289	18	-	-
C15 City, Liberty Lake - General	-	-	-	-	-	-	-	-	-	-	1,186	-	2,578	-	-
FD 160 Emergency Communication Tax	-	152	-	-	-	0	-	-	-	-	-	43	-	-	-
C12-51 C12-C51	-	1,316	-	-	-	0	-	-	-	-	-	14,137	-	-	-
202 District Court Probation	-	2	-	-	-	0	-	-	-	-	-	-	167	-	-
FD 672 FD 672	-	-	-	-	-	-	-	-	-	-	5,672	-	-	-	-
FD 692 FD 692-693	-	-	-	-	-	-	-	-	-	-	4,176	-	-	-	-
FD 654 FD 654	-	-	-	-	-	-	-	-	-	-	-	516	-	-	-
FD 218 FD 218	-	-	-	-	-	-	-	-	-	-	-	1,246	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Grand Total	58,203	773,405	44,663	173,873	229,641	246	-	-	1,184,214	-	512,206	483,597	667,150	4,326,162	720,459
Subtotal Indirect	7,878	43,467	1,846	5,101	18,748	14	-	-	458,136	-	8,456	2,388	16,660	1,546,269	60,963
Subtotal Direct	48,325	729,938	42,818	168,572	210,893	232	-	-	706,078	-	503,752	481,208	650,489	2,779,892	659,496
	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.

Spokane County
Indirect Cost Model
Primary & Secondary Countywide Cost Allocations
2008 Actuals

A-87 allocation is: On

7 - FTE

Primary Allocation													
	Factor #:	20	6	22	7	21	61	23	4	2	19		
	Allocation Factor:	FTE for Civil	Facilities	Purch Direct Support	FTE	Avg % PO/Dollars	Adj Exp - All Funds w Total Fin Trans	Security Hours Support	Steam Plant	Direct Billing	Treasurer's Utilities Lockbox		
	Indirect Cost Pool:	Civil Service	Facilities Maintenance	Purchasing - Direct Purch	Purchasing - Mail Center	Purchasing - General Purch Services	State Examiner	Campus Security	Steam Plant	Direct Billing	Treasurer's Utilities Lockbox	Total Allocated	
Department Name - Division - Function	Amount Allocated:	$ 150,491	$ 3,909,062	$ 230,951	$ 63,340	$ 374,553	$ 300,720	$ 800,497	$ 888,941	$ (736,148)	$ 55,407	$ 20,724,015	
Building Depreciation		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
Equipment Depreciation		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
337 Insurance (Gen'l Fund)		$ -	$ -	$ -	$ -	$ -	$ 1,000	$ -	$ -	$ -	$ -	$ 7,414	
340 Admin Srvcs - General		$ -	$ 45,321	$ 1,840	$ 117	$ 1,698	$ 1,942	$ -	$ 6,984	$ -	$ -	$ 374,078	
340 Admin Srvcs - Excess Comp		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
340 Admin Srvcs - Direct Support		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
340 Admin Srvcs - Record Storage		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
340 Admin Srvcs - Monroe Court Lease		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
340 Admin Srvcs - Employee Programs		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
340 Admin Srvcs - Valley Center Lease		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
340 Admin Srvcs - Postal Courier		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
340 Labor Relations		$ -	$ -	$ -	$ 59	$ -	$ 84	$ -	$ -	$ -	$ -	$ 30,671	
010 Assessor		$ -	$ 20,453	$ 479	$ 1,615	$ 400	$ 2,320	$ -	$ 7,865	$ -	$ -	$ 833,138	
020 Aud Fin Srvcs - Elected Auditor		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
020 Aud Fin Srvcs - Fund Acctng		$ -	$ 3,863	$ 2,543	$ 106	$ 69	$ 199	$ -	$ 1,360	$ -	$ -	$ 78,734	
020 Aud Fin Srvcs - Gen Fund Acctng		$ -	$ 710	$ 493	$ 23	$ 13	$ 39	$ -	$ 264	$ -	$ -	$ 15,344	
020 Aud Fin Srvcs - Gen Acctng		$ -	$ 9,776	$ 6,788	$ 302	$ 185	$ 531	$ -	$ 3,631	$ -	$ -	$ 203,964	
020 Aud Fin Srvcs - Fixed Assets		$ -	$ 585	$ 392	$ 16	$ 11	$ 31	$ -	$ 210	$ -	$ -	$ 11,784	
020 Aud Fin Srvcs - Accts Payable		$ -	$ 2,195	$ 1,524	$ 70	$ 41	$ 119	$ -	$ 815	$ -	$ -	$ 47,778	
020 Aud Fin Srvcs - Payroll		$ -	$ 2,572	$ 1,786	$ 81	$ 49	$ 140	$ -	$ 955	$ -	$ -	$ 54,670	
020 Aud Fin Srvcs - Peoplesoft		$ -	$ 3	$ 2	$ 0	$ 0	$ 0	$ -	$ 1	$ -	$ -	$ 63	
060 Not Used		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
060 Commissioner		$ -	$ 27,523	$ 9,986	$ 264	$ 22	$ 735	$ -	$ 9,919	$ -	$ -	$ 317,360	
250 Prosecutor - Civil		$ -	$ 19,193	$ 84	$ 323	$ 180	$ 576	$ -	$ 2,279	$ (86,131)	$ -	$ 203,384	
320 Treasurer - Elected Treasurer		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
320 Treasurer - Cashiering		$ -	$ 9,755	$ -	$ 234	$ 305	$ 424	$ -	$ 3,751	$ -	$ -	$ 128,131	
320 Treasurer - Finance		$ -	$ 6,751	$ -	$ 137	$ 287	$ 399	$ -	$ 2,596	$ -	$ -	$ 109,977	
320 Treasurer -Tax Collection		$ -	$ 13,098	$ -	$ 384	$ 397	$ 552	$ -	$ 5,037	$ -	$ -	$ 180,688	
335 Information Systems		$ -	$ -	$ -	$ -	$ 1,148	$ 2,026	$ -	$ -	$ -	$ -	$ 16,090	
041 Human Resources		$ -	$ 22,565	$ 1,284	$ 376	$ 282	$ 622	$ -	$ -	$ -	$ -	$ 189,247	
050 Civil Service		$ -	$ 1,259	$ -	$ 88	$ 31	$ 200	$ -	$ -	$ -	$ -	$ 20,723	
100 Facilities Maintenance		$ -	$ 135,148	$ 17,270	$ 793	$ 5,746	$ 3,408	$ -	$ 30,454	$ -	$ -	$ 364,356	
260 Purchasing - Direct Purch		$ -	$ -	$ -	$ 106	$ 316	$ 178	$ -	$ -	$ -	$ -	$ 42,162	
260 Purchasing - Mail Center		$ -	$ 2,474	$ -	$ 37	$ -	$ 454	$ -	$ 951	$ -	$ -	$ 29,247	
260 Purchasing - General Purch Services		$ -	$ -	$ -	$ 168	$ 515	$ 288	$ -	$ -	$ -	$ -	$ 88,484	
270 State Examiner		$ -	$ 2,603	$ -	$ -	$ -	$ 139	$ -	$ -	$ -	$ -	$ 5,318	
269 Campus Security		$ 272	$ -	$ -	$ 29	$ 3,245	$ 451	$ -	$ -	$ -	$ -	$ 19,099	
Steam Plant		$ -	$ 69,397	$ -	$ -	$ -	$ -	$ -	$ 17,811	$ -	$ -	$ 94,574	
Direct Billing		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
320 Treasurer's Utilities Lockbox		$ -	$ -	$ -	$ 26	$ 33	$ 46	$ -	$ -	$ -	$ -	$ 11,899	
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	
005 Coop Extension		$ -	$ 65,812	$ 1,476	$ 117	$ 2,020	$ 806	$ -	$ -	$ -	$ -	$ 182,243	
011 Bd Of Equalization		$ -	[illegible]	$ 163	$ 88	$ 132	$ 292	$ -	$ -	$ -	$ -	$ 84,104	
020 Aud Auto		$ -	$ 16,596	$ 317	$ 323	$ 515	$ 1,081	$ -	$ 6,181	$ -	$ -	$ 71,060	
020 Aud Other		$ -	$ 100,782	$ 441	$ 543	$ 2,288	$ 2,758	$ -	$ 9,146	$ -	$ -	$ 409,293	
025 Boundary Rev		$ -	$ 3,220	$ 96	$ 76	[illegible]	[illegible]	-	$ 1,070	$ -	$ -	$ 37,170	
040 Dept of Emergency Mgt		$ 2,173	$ 2,228	$ 23,980	$ 235	$ 5,376	[illegible]	-	-	-	-	$ 193,945	
061 Hearing Examiner		$ -	$ 2,085	$ -	$ 59	$ 7	$ n o i	-	693	$ -	$ -	$ 8,823	
070 Medical Examiner		$ -	$ -	$ 786	$ 294	$ 707	$ 1,120	$ -	$ -	$ -	$ -	$ 86,322	
090 Clerk		$ -	$ 81,540	$ 1,725	$ 1,645	$ 721	$ 2,759	$ -	$ 22,622	$ -	$ -	$ 393,572	
190 District Court		$ -	$ 103,550	$ 4,217	$ 2,394	$ 1,908	I 5,334	$ 329,668	$ 29,444	$ -	$ -	$ 987,383	
199 Martin Hall		$ -	$ -	$ -	$ -	$ -	$ 103	$ -	$ -	$ -	$ -	$ 797	
200 Juvenile		$ -	$ 235,898	$ 4,332	$ 3,219	$ 7,787	$ 9,965	$ -	$ 87,433	$ -	$ -	$ 1,032,712	
203 Pre-Trial Services		$ -	$ 5,674	$ -	$ 220	$ 326	$ 548	$ -	$ 2,085	$ -	$ -	$ 46,485	
220 Parks & Rec		$ -	$ -	$ 29,516	$ 617	$ 23,660	$ 3,669	$ -	$ -	$ -	$ -	$ 379,129	
222 Ballpark		$ -	$ -	$ 153	$ -	$ 335	$ 7 1 1	-	$ -	$ -	$ -	$ 31,161	
230 Prosecutor Criminal		$ -	$ 102,910	$ [illegible]	$ [illegible]	$ 1,811	$ 5,808	$ -	$ 12,297	$ -	$ -	$ 549,901	
250 Prosecutor Support Enforcemen		$ -	$ 41,234	$ 256	$ 697	$ 288	$ 1,626	$ -	$ 13,702	$ -	$ -	$ 116,728	
288 SCOPE		S $ -	$ -	$ -	$ -	$ 528	$ 305	$ -	$ -	$ -	$ -	$ 3,871	
290 Sheriff		$ 64,210	$ 306,867	$ 24,084	$ 9,105	$ 18,554	$ 23,609	$ -	$ 67,412	$ -	$ -	$ 2,935,817	
291 Jail		$ 63,837	$ 1,152,936	$ 0.108	$ 6,902	$ 14,601	$ 12,324	$ -	$ 76,799	$ -	$ -	$ 2,619,312	
292 Geiger Confinement		S $ -	$ -	$ -	$ -	$ -	$ -	-	$ -	$ -	$ -	$ 28,011	
295 Communications		$ -	$ 11,391	$ 403	$ 235	$ 815	$ 628	$ -	$ -	$ -	$ -	$ 166,236	
305 Public Defender		$ -	$ 49,195	$ 690	$ 2,814	$ 1,251	$ 5,420	$ -	$ 1,574	$ -	$ -	$ 375,993	
306 Counsel for Defense		$ -	$ 9,162	$ -	$ 323	$ 40	$ 736	$ -	$ 3,413	$ -	$ -	$ 54,809	
310 Superior Court		$ -	$ 245,683	$ 3,660	$ 1,792	$ 3,007	$ 11,596	$ 470,809	$ 93,968	$ -	$ -	$ 1,361,308	
336 Health District		$ -	$ 83,605	$ 2,166	$ 499	$ 1,558	$ 2,914	$ -	$ -	$ -	$ -	$ 249,895	
341 Debt Service		$ -	$ -	$ -	$ -	$ -	$ 1,249	$ -	$ -	$ -	$ -	$ 9,268	
FD 102 Treas O&M		$ -	$ -	$ -	$ -	$ -	$ 508	$ -	$ -	$ -	$ -	$ 1,699	
FD 103 Auditor O&M		$ -	$ -	$ -	$ 147	$ 4po	$ 014	$ -	$ -	$ -	$ -	$ 7,078	
FD 105 RID Admin		S $ -	$ -	$ -	$ -	$ -	$ 257	$ -	$ -	$ -	$ -	$ 12,890	
FD 106 Treasurer's REET Elec		$ -	$ -	$ -	$ -	$ -	$ 29	$ -	$ -	$ -	$ -	$ 3,098	
FD 107 Investment Pool		$ -	$ -	$ -	$ -	$ 76	$ (114	$ -	$ -	$ -	$ -	$ 842	
FD 109 Courthouse		$ -	$ -	$ -	$ -	$ -	$ 18	$ -	$ -	$ -	$ -	$ 4,828	
FD 110 County Roads		$ -	$ 100,786	$ 15,008	$ 7,302	$ 50,029	$ 30,767	$ -	$ 33,491	$ -	$ -	$ 212	
FD 112 Growth Man Act		$ -	$ -	$ -	$ -	$ -	$ 20	$ -	$ -	$ -	$ -	$ 665,949	
FD 113 Veteran Services		$ -	$ 6,741	$ -	$ 117	$ 105	$ 1,107	$ -	$ -	$ -	$ -	$ 587	
FD 115 Dispute Resolution		$ -	$ -	$ -	$ -	$ -	$ 155	$ -	$ -	$ -	$ -	$ 20,180	
FD 116 Commute Trip Reduction		I $ -	$ -	$ -	$ -	$ 658	$ 832	$ -	$ -	$ -	$ -	$ 2,285	
FD 117 Conservation Futures		$ -	$ -	$ -	$ -	$ 2,436	$ 1,161	$ -	$ -	$ -	$ -	$ 7,636	
FD 118 County Tax Ref		$ -	$ -	$ -	$ -	$ -	$ 7 0 s	-	$ -	$ -	$ -	$ 14,908	
FD 122 Recreation		$ -	$ -	$ -	$ -	$ 1,843	$ 1,355	$ -	$ -	$ -	$ -	$ 2,607	
FD 123 Spokane CO Housing		$ -	$ -	$ -	$ -	$ -	$ 1,078	$ -	$ -	$ -	$ -	$ 18,679	
FD 126 Hotel/Motel Tax		$ -	$ -	$ -	$ -	$ -	$ 118	$ -	$ -	$ -	$ -	$ 11,265	
FD 127 Car Rental Tax			$ -	$ -	$ -	$ -	$ 18	$ -	$ -	$ -	$ -	$ 1,78 4	
FD 128 Liberty Lake Transportation		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,88 7	
FD 129 Conservation Prop Care		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 199	
FD 130 WMOBE		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 997	
FD 131 Comm Development		$ -	$ -	$ 4,064	$ 206	$ 48	$ 1,896	$ -	$ -	$ -	$ -	$ -	
FD 132 911		$ -	$ -	$ 2,626	$ 1,721	$ 1,798	$ 3,659	$ -	$ -	$ -	$ -	$ 25,405	
FO 133 Victim Witness		$ -	$ -	$ -	$ 104	$ 160	$ 660	$ -	$ -	$ -	$ -	$ 76,087	
FO 134 Clerk LFO		$ -	$ -	$ -	$ -	$ 19	$ 405	$ -	$ -	$ -	$ -	$ 9,841	
FD 135 REET 1&2		$ -	$ -	$ -	$ -	$ -	$ 7 4 s	-	$ -	$ -	$ -	$ 3,906	
FD 138 Mental Health Risk Reserve		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 574	
FD 139 RID Guaranty Trust		$ -	$ -	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	
FD 140 Spokane CO RSN Prop		$ -	$ -	$ -	$ 29	$ 2,162	$ 567	$ -	$ -	$ -	$ -	$ 284	
FD 141 Dom Viol Advocacy		$ -	$ -	$ -	$ -	$ -	$ 87	$ -	$ -	$ -	$ -	$ 6,729	
FD 142 Tourism Promotion Area		$ -	$ -	$ -	$ -	$ -	$ 787	$ -	$ -	$ -	$ -	$ 1,827	
FD 143 Historical Doc Preservation		$ -	$ -	$ -	$ -	$ 1,040	$ 457	$ -	$ -	$ -	$ -	$ 5,278	
FD 144 Trial Court Improvement		$ -	$ -	$ -	$ -	$ 412	$ 103	$ -	$ -	$ -	$ -	$ 7,722	
FD 145 Substance Abuse		$ -	$ -	$ -	$ 235	$ 596	$ 474s	$ -	$ -	$ -	$ -	$ 1,310	
FD 146 Dev Disabilities		$ -	$ -	$ -	$ 164	$ 188	$ 3,840	$ -	$ -	$ -	$ -	$ 43,116	
FD 147 Homelessness Prevention		$ -	$ -	$ -	$ -	$ 9	$ 1,416	$ -	$ -	$ -	$ -	$ 34,979	
FD 148 Mental Health		$ -	$ -	$ -	$ 910	$ 558	$ 24,054	$ -	C -	$ -	$ -	$ 18,034	
FD 150 Probation		$ -	$ 16,334	$ -	$ 587	$ 316	$ 1,429	$ -	$ 6,003	$ -	$ -	$ 172,381	
FD 161 Indigent Defense Improvement		$ -	$ -	$ -	$ -	$ -	$ 3	$ -	$ -	$ -	$ -	$ 87,045	
FD 162 Indigent Dep and Terminston Defense		$ -	$ -	$ -	$ -	$ -	$ 1 s	-	$ -	$ -	$ -	$ 20	
FD 216 TIF Dist #1		$ -	$ -	$ -	$ -	$ -	I 4 3 s	-	$ -	$ -	$ -	$ 7	
FD 217 TIF Dist #2		$ -	$ -	$ -	$ -	$ -	$ 42	$ -	$ -	$ -	$ -	$ 1,966	
FD 302 Courthouse Improvements		$ -	$ -	$ -	$ -	$ 5,179	$ 185	$ -	$ -	$ -	$ -	$ 1,311	
FD 303 Parks Cap Prg & Improv		$ -	$ -	$ -	$ -	$ -	$ 698	$ -	$ -	$ -	$ -	$ 7,028	
FD 401 Sewer Operations/ WWT		$ -	$ 23,140	I 20,413	$ 1,175	$ 9,496	$ 4,312	$ -	$ 7,689	$ -	$ -	$ 4,145	
FD 403 Sewer Construction		$ -	$ 7,480	$ -	$ 147	$ 51,048	$ -		$ 2,468	$ -	$ -	$ 269,464	55,407
FD 404 Landfill Closure		S $ -	$ 979	$ -	$ 176	$ 103	$ 1,050	$ -	$ 325	$ -	$ -	$ 90,133	
FD 405 Golf		$ -	$ -	$ -	$ 352	$ 8,200	$ 3,620	$ -	I -	$ -	$ -	$ 14,224	
FD 406 Building and Planning		$ -	$ 48,869	$ -	$ 1,145	$ 2,810	$ 3m	$ -	$ 18,239	$ -	$ -	$ 67,313	
FD 407 Fair		$ -	$ -	$ 12,746	$ 543	$ 10,244	$ 3,767	$ -	$ -	$ -	$ -	$ 148,236	
FD 409 Stormwater		$ -	$ 4,293	$ -	$ 176	$ 5,733	$ 1,281	$ -	$ 1,427	$ -	$ -	$ 89,395	
FD 415 Geiger Corrections Center		$ -	$ -	$ 7,111	$ 4,288	$ 0,510	$ 9,495	$ -	$ -	$ -	$ -	$ 37,102	
FD 436 Aquifer Protection Agency		-	$ 5,731	$ -	$ 167	$ 2,156	$ 1,382	$ -	$ 1,904	$ -	$ -	$ 192,324	
FD 438 General Facilities Charge		$ -	$ -	$ -	$ -	$ -	$ 56	$ -	$ -	$ -	$ -	$ 27,343	
FD 501 Equip Rent/Revolving		$ -	$ -	$ 8,271	$ 881	$ 86,518	$ 5,641	$ -	$ -	$ -	$ -	$ 424	
FD 503 Information Systems Fund		$ -	$ 30,147	$ 3,623	$ 1,704	$ 6,548	$ 5,383	$ -	$ 3,374	$ -	$ -	$ 214,890	
FD 505 Industrial Ins		$ -	$ 10,477	$ 901	$ 170	$ 244	$ 1,828	$ -	$ -	$ -	$ -	$ 117,369	
FD 506 Dental Ins		$ -	$ -	$ -	$ -	$ -	$ 1,369	$ -	$ -	$ -	$ -	$ 32,674	
FD 507 Liability Insurance		$ -	$ 10,477	$ 901	$ 229	$ 707	$ 3,938	$ -	$ -	$ (356,884)	$ -	$ 10,617	
FD 508 Medical Insurance		$ -	$ -	$ -	$ -	$ 9	$ 5,415	$ -	$ -	$ -	$ -	$ 66,724	
FD 509 Unemployment Ins		$ -	$ -	$ -	$ -	$ -	$ 206	$ -	$ -	$ -	$ -	$ 38,465	
FD 512 Public Works Admin		$ -	$ 5,825	$ 1,035	$ 88	$ 1%	$ 566	$ -	$ 1,936	$ (108,069)	$ -	$ 1,463	
FD 631 Payroll Clearing		$ -	$ -	$ -	$ -	$ -	$ 2,001	$ -	$ -	$ -	$ -	$ 586	
FD 655 Weed Control		$ -	$ -	$ 38	$ -	$ -	$ 147	$ -	$ -	$ -	$ -	$ 109,849	
FD 658 Health District Fund		S $ -	$ 187,543	$ 1,227	$ -	$ -	$ 2,602	$ -	$ 153,991	$ (174,436)	$ -	$ 3,611	
FD 659 Air Pollution		$ -	$ -	$ 1 035	$ -	$ -	$ 241	$ -	$ -	$ -	$ -	$ 284,173	
FD 660 Law Library		$ -	$ -	$ -	$ -	$	416	$ -	$ -	$ (3,715)	$ -	$ 7,992	
FD 664 Liberty Lake Transport Mitigation		I $ -	$ -	$ -	$ -	$ -	$ 18	$ -	$ -	$ -	$ -	$ 82,438	
FD 665 Liberty Lake Transport Fund		$ -	$ -	$ -	$ -	$ -	$ 51	$ -	$ -	$ -	$ -	$ 101	
FD 673 ALTCEW		S $ -	$ -	$ -	$ -	$ -	$ 330	$ -	$ -	$ -	$ -	$ 1,779	
FD 677 Newman Lake		$ -	$ -	$ -	$ -	$ 390	$ 271	$ -	$ -	$ -	$ -	$ 13,407	
FD 680 FD 680-681 ESD		$ -	$ -	$ -	$ -	$ -	$ 682	$ -	$ -	$ -	$ -	$ 6,665	
FD 683 FD 683-687 ESD		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,440	
FD 694 WA Govts		$ -	$ -	$ -	$ -	$ -	$ 213	$ -	$ -	$ -	$ -	$ 9,720	
Public Facilities Distr		$ -	$ -	$ -	$ -	$ -	$ 848	$ -	$ -	$ -	$ -	$ 3,633	
Airports		$ -	$ -	$ -	$ -	$ -	$ 1,438	$ -	$ -	$ -	$ -	$ 12,229	
Sewer Bonds		$ -	$ -	$ -	$ -	$ -	$ 41	$ -	$ -	$ -	$ -	$ 25,483	
Fire Districts		$ -	$ -	$ -	$ -	$ -	$ 3,147	$ -	a -	$ -	$ -	$ 6,640	
Cemetery Districts		$ -	$ -	$ -	$ -	$ -	3 8 7 s	-	$ -	$ -	$ -	$ 130,329	
Water Districts		$ -	$ -	$ -	$ -	$ -	$ 1,084	$ -	$ -	$ -	$ -	$ 8,383	
Irrigation Districts		$ -	$ -	$ -	$ -	$ -	1.318	$ -	$ -	$ -	$ -	$ 20,442	
School Districts		$ -	$ -	$ -	$ -	$ -	11,078	$ -	$ -	$ -	$ -	$ 35,383	
Library District		$ -	$ -	$ -	$ -	$ -	489	$ -	$ -	$ -	$ -	$ 478,119	
State Funds		$ -	$ -	$ -	$ -	$ -	3,231	$ -	$ -	$ -	$ -	$ 29,986	
Joint Park & Rec		$ -	$ -	$ -	$ -	$ -	15	$ -	$ -	$ -	$ -	$ 210,429	
RID		$ -	$ -	$ -	$ -	$ -	722	$ -	$ -	$ -	$ -	[illegible]	
Sewer Districts		$ -	$ -	$ -	$ -	$ -	938	$ -	$ -	$ -	$ -	$ 26,892	
Transit		$ -	$ -	$ -	$ -	$ -	2,783	$ -	$ -	$ -	$ -	$ 12,904	
ULID		$ -	$ -	$ -	$ -	$ -	-	$ -	$ -	$ -	$ -	$ 66,656	
Other		$ -	$ 77,669	$ -	$ -	$ 4 s	m I	-	$ 23,519	$ -	$ -	$ 716	
C10 City of Spokane		$ -	$ 346,970	$ -	$ -	$ -	7 4 s	-	I 113,836	$ (6,893)	$ -	$ 187,637	
C16 City of Spokane Valley		$ -	$ -	$ -	$ -	$ -	196	$ -	I -	$ -	$ -	$ 557,174	
Cities & Towns		$ -	$ -	$ -	$ -	$ -	-	$ -	$ -	$ -	$ -	$ 29,717	
FD 434 SCRWRF		$ -	$ -	$ -	$ 117	$ 7,672	$ 745	$ -	$ -	$ -	$ -	$ -	
225 Motor Sports		$ -	$ -	$ -	$ -	$ 527	[illegible]	-	$ -	$ -	$ -	$ 18,268	
FD 318 TIF District No 3-Medical Lake		$ -	$ -	$ -	$ -	$ -	U S	-	$ -	$ -	$ -	$ 18,882	
C01 TOWN, AIRWAY HEIGHTS - GENERAL		$ -	$ -	$ -	$ -	$ -	40	$ -	$ -	$ -	$ -	$ 397	
C02 CITY, CHENEY - GENERAL		$ -	$ -	$ -	$ -	$ -	46	$ -	$ -	$ -	$ -	$ 2,768	
C03 CITY, DEER PARK - GENERAL		$ -	$ -	$ -	$ -	$ -	48	$ -	$ -	$ -	$ -	$ 3,432	
C04 TOWN, FAIRFIELD - GENERAL		$ -	$ -	$ -	$ -	$ -	39	$ -	$ -	$ -	$ -	$ 1,865	
C05 TOWN, LATAH - GENERAL		$ -	$ -	$ -	$ -	$ -	37	$ -	$ -	$ -	$ -	$ 1,637	
C06 CITY, MEDICAL LAKE - GENERAL		$ -	$ -	$ -	$ -	$ -	47	$ -	$ -	$ -	$ -	$ 1,526	
C07 TOWN, MILLWOOD - GENERAL		$ -	$ -	$ -	$ -	$ -	38	$ -	$ -	$ -	$ -	$ 2,473	
C08 TOWN, ROCKFORD - GENERAL		$ -	$ -	$ -	$ -	$ -	37	$ -	$ -	$ -	$ -	$ 2,058	
C09 TOWN, SPANGLE - GENERAL		$ -	$ -	$ -	$ -	$ -	43	$ -	$ -	$ -	$ -	$ 1,285	
C11 TOWN, WAVERLY - GENERAL		$ -	$ -	$ -	$ -	$ -	36	$ -	$ -	$ -	$ -	$ 1,624	
C15 City, Liberty Lake - General		$ -	$ -	$ -	$ -	$ -	-	$ -	$ -	$ -	$ -	$ 1,508	
FD 160 Emergency Communication Tax		$ -	$ 2,722	$ -	$ -	$ -	59	$ -	$ -	$ -	$ -	$ 3,784	
C12-51 C12-C51		$ -	$ -	$ -	$ -	$ -	512	$ -	$ -	$ -	$ -	$ 3,129	
202 District Court Probation		$ -	$ -	$ -	$ -	$ -	1	$ -	$ -	$ -	$ -	$ 17,056	
FD 672 FD 672		$ -	$ -	$ -	$ -	$ -	-	$ -	$ -	$ -	$ -	$ 160	
FD 692 FD 692-693		$ -	$ -	$ -	$ -	$ -	-	$ -	$ -	$ -	$ -	$ 5,872	
FD 654 FD 654		$ -	$ -	$ -	$ -	-	-	$ -	$ -	$ -	$ -	$ 4,179	
FD 218 FD 218		$ -	$ -	$ -	$ -	$ -	-	$ -	$ -	$ -	$ -	$ 518	
		$ -	$ -	$ -	$ -	$ -	-	$ -	$ -	$ -	$ -	$ 1,246	
		$ -	$ -	$ -	$ -	$ -	-	$ -	$ -	$ -	$ -	$ -	
Grand Total		$ 150,491	$ 3,909,062	$ 230,951	$ 63,340	$ 374,553	$ 300,720	$ 800,497	$ 888,941	$ (736,148)	$ 55,407	$ 20,724,015	
Subtotal Indirect		$ 272	$ 398,032	$ 44,473	$ 5,360	$ 14,973	$ 16,901	$ -	$ 94,884	$ (86,131)	$ -	$ 3,445,124	
Subtotal Direct		$ 150,220	$ 3,514,030	$ 186,478	$ 57,980	$ 359,581	$ 283,819	$ 800,497	$ 794,058	$ (650,017)	$ 55,407	$ 17,278,892	
		Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	

Spokane County
Indirect Cost Model
Primary & Secondary Countywide Cost Allocations
2008 Actuals

A-87 allocation is: On

7 - FTE

(Choose Allocation Basis and Type on Selection Number)

Secondary Allocation																
	Factor #:	3	28	6	51	28	29	30	31	7	32	7	27	42	36	10
	Allocation Factor:	Building Depreciation	Equipment Depreciation	Liability Insurance	Adj Exp - All Funds w Total Fin Trans	Admin Svs Excess Comp	Admin Svs Direct Support	Admin Svs Record Storage	Admin Svs Monroe Court Lease	FTE	Admin Svs Valley Center Lease	FTE	FTE of Represented Employees	Total Taxes Assessed Combined	Auditor - Elected Official	Fund Acctng
Department Name - Division - Function	Indirect Cost Pool:	Building Depreciation	Equipment Depreciation	Insurance (Gen'l Fund)	Admin Srvcs - General	Admin Srvcs - Excess Comp	Admin Srvcs - Direct Support	Admin Srvcs - Record Storage	Admin Srvcs - Monroe Court Lease	Admin Srvcs - Employee Programs	Admin Srvcs - Valley Center Lease	Admin Svcs - Postal Courier	Labor Relations	Assessor	Aud Fin Srvcs - Elected Auditor	Aud Fin Srvcs - Fund Acctng
	Amount Allocated:	$ -	$ -	$ 7,414	$ 374,078	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 30,671	$ -	$ -	$ 78,734
Indirect Cost Pools																
	Building Depreciation															
	Equipment Depreciation															
337	Insurance (Gen'l Fund)															
340	Admin Srvcs - General															
340	Admin Srvcs - Excess Comp															
340	Admin Srvcs - Direct Support															
340	Admin Srvcs - Record Storage															
340	Admin Srvcs - Monroe Court Lease															
340	Admin Srvcs - Employee Programs															
340	Admin Srvcs - Valley Center Lease															
340	Admin Svcs - Postal Courier															
340	Labor Relations															
010	Assessor															
020	Aud Fin Srvcs - Elected Auditor															
020	Aud Fin Srvcs - Fund Acctng															
020	Aud Fin Srvcs - Gen Fund Acctng															
020	Aud Fin Srvcs - Gen Acctng															
020	Aud Fin Srvcs - Fixed Assets															
020	Aud Fin Srvcs - Accts Payable															
020	Aud Fin Srvcs - Payroll															
020	Aud Fin Srvcs - Peoplesoft															
060	Not Used															
060	Commissioner															
250	Prosecutor - Civil															
320	Treasurer - Elected Treasurer															
320	Treasurer - Cashiering															
320	Treasurer - Finance															
320	Treasurer -Tax Collection															
335	Information Systems															
041	Human Resources															
050	Civil Service															
100	Facilities Maintenance															
260	Purchasing - Direct Purch															
260	Purchasing - Mail Center															
260	Purchasing - General Purch Services															
270	State Examiner															
289	Campus Security															
	Steam Plant															
	Direct Billing															
320	Treasurer's Utilities Lockbox															
Direct Service Departments																
005	Coop Extension	$ -	$ -	$ 34	$ 1,050	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
011	Bd Of Equalization	$ -	$ -	$ 9	$ 381	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
020	Aud Auto	$ -	$ -	$ 51	$ 1,410	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 185	$ -	$ -	$ -
020	Aud Other	$ -	$ -	$ 89	$ 3,625	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 259	$ -	$ -	$ -
025	Boundary Rev	$ -	$ -	$ 14	$ 433	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
040	Dept of Emergency Mgt	$ -	$ -	$ 112	$ 1,885	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 19	$ -	$ -	$ -
061	Hearing Examiner	$ -	$ -	$ 11	$ 287	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
070	Medical Examiner	$ -	$ -	$ 77	$ 1,491	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 74	$ -	$ -	$ -
090	Clerk	$ -	$ -	$ 170	$ 3,628	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 851	$ -	$ -	$ -
190	District Court	$ -	$ -	$ 314	$ 7,022	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 796	$ -	$ -	$ -
199	Martin Hall	$ -	$ -	$ -	$ 139	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
200	Juvenile	$ -	$ -	$ 497	$ 13,067	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,898	$ -	$ -	$ -
203	Pre-Trial Services	$ -	$ -	$ 26	$ 718	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 102	$ -	$ -	$ -
220	Parks & Rec	$ -	$ -	$ 288	$ 4,784	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 204	$ -	$ -	$ -
222	Ballpark	$ -	$ -	$ -	$ 94	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
250	Prosecutor Criminal	$ -	$ -	$ 365	$ 7,687	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,573	$ -	$ -	$ -
250	Prosecutor Support Enforcement	$ -	$ -	$ 116	$ 2,157	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 518	$ -	$ -	$ -
288	SCOPE	$ -	$ -	$ -	$ 398	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
290	Sheriff	$ -	$ -	$ 2,415	$ 31,269	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,402	$ -	$ -	$ -
291	Jail	$ -	$ -	$ 1,870	$ 16,406	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,996	$ -	$ -	$ -
292	Geiger Confinement	$ -	$ -	$ -	$ 5,083	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
295	Communications	$ -	$ -	$ 84	$ 824	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 148	$ -	$ -	$ -
305	Public Defender	$ -	$ -	$ 317	$ 7,195	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,573	$ -	$ -	$ -
308	Counsel for Defense	$ -	$ -	$ 53	$ 974	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
310	Superior Court	$ -	$ -	$ 345	$ 16,134	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
330	SCRAPS	$ -	$ -	$ 92	$ 3,795	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 241	$ -	$ -	$ -
336	Health District	$ -	$ -	$ -	$ 1,681	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
341	Debt Service	$ -	$ -	$ -	$ 203	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 102	Treas O&M	$ -	$ -	$ -	$ 658	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 19	$ -	$ -	$ 211
FD 103	Auditor O&M	$ -	$ -	$ -	$ 1,056	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 93	$ -	$ -	$ 169
FD 105	RID Admin	$ -	$ -	$ -	$ 333	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 31
FD 106	Treasurer's REET Elec	$ -	$ -	$ -	$ 38	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 20
FD 107	Investment Pool	$ -	$ -	$ -	$ 1,054	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 20
FD 109	Courthouse	$ -	$ -	$ -	$ 23	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 29
FD 110	County Roads	$ -	$ -	$ -	$ 40,842	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,118	$ -	$ -	$ 33,864
FD 112	Growth Man Act	$ -	$ -	$ -	$ 25	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 120
FD 113	Veteran Services	$ -	$ -	$ -	$ 1,446	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 37	$ -	$ -	$ 106
FD 115	Dispute Resolution	$ -	$ -	$ -	$ 203	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 50
FD 116	Commute Trip Reduction	$ -	$ -	$ -	$ 1,081	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 113
FD 117	Conservation Futures	$ -	$ -	$ -	$ 1,524	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 37	$ -	$ -	$ 184
FD 118	County Tax Ref	$ -	$ -	$ -	$ 90	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 52
FD 122	Recreation	$ -	$ -	$ -	$ 1,756	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 176
FD 123	Spokane CO Housing	$ -	$ -	$ -	$ 1,421	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 186
FD 126	Hotel/Motel Tax	$ -	$ -	$ -	$ 269	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6
FD 127	Car Rental Tax	$ -	$ -	$ -	$ 156	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 95
FD 128	Liberty Lake Transportation	$ -	$ -	$ -	$ 23	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 25
FD 129	Conservation Prop Care	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 105
FD 130	WMOBE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 131	Comm Development	$ -	$ -	$ -	$ 2,503	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 130	$ -	$ -	$ 100
FD 132	911	$ -	$ -	$ -	$ 6,062	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 907	$ -	$ -	$ 514
FD 133	Victim Witness	$ -	$ -	$ -	$ 861	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 133	$ -	$ -	$ 104
FD 134	Clerk LFO	$ -	$ -	$ -	$ 531	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 111	$ -	$ -	$ 90
FD 135	REET 1&2	$ -	$ -	$ -	$ 91	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 138	Mental Health Risk Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 139	RID Guaranty Trust	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 75
FD 140	Spokane CO RSN Prop	$ -	$ -	$ -	$ 728	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 14
FD 141	Dom Viol Advocacy	$ -	$ -	$ -	$ 112	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 36
FD 142	Tourism Promotion Area	$ -	$ -	$ -	$ 1,057	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 56
FD 143	Historical Doc Preservation	$ -	$ -	$ -	$ 598	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 36
FD 144	Trial Court Improvement	$ -	$ -	$ -	$ 136	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 66
FD 145	Substance Abuse	$ -	$ -	$ -	$ 6,275	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 148	$ -	$ -	$ 769
FD 146	Dev Disabilities	$ -	$ -	$ -	$ 5,121	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 104	$ -	$ -	$ 896
FD 147	Homelessness Prevention	$ -	$ -	$ -	$ 1,858	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 459
FD 148	Mental Health	$ -	$ -	$ -	$ 32,222	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 481	$ -	$ -	$ 1,085
FD 150	Probation	$ -	$ -	$ 67	$ 1,874	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 333	$ -	$ -	$ 326
FD 161	Indigent Defense Improvement	$ -	$ -	$ -	$ 5	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 162	Indigent Dep and Termination Defense	$ -	$ -	$ -	$ 2	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 216	TIF Dist #1	$ -	$ -	$ -	$ 55	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 217	TIF Dist #2	$ -	$ -	$ -	$ 54	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 302	Courthouse Improvements	$ -	$ -	$ -	$ 238	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 57
FD 303	Parks Cap Proj & Improv	$ -	$ -	$ -	$ 941	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 43
FD 401	Sewer Operations/ WWT	$ -	$ -	$ -	$ 10,176	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 685	$ -	$ -	$ 13,796
FD 403	Sewer Construction	$ -	$ -	$ -	$ 5,638	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 93	$ -	$ -	$ -
FD 404	Landfill Closure	$ -	$ -	$ -	$ 1,372	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 93	$ -	$ -	$ 328
FD 405	Golf	$ -	$ -	$ -	$ 4,579	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 148	$ -	$ -	$ 506
FD 406	Building and Planning	$ -	$ -	$ -	$ 5,048	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 648	$ -	$ -	$ 582
FD 407	Fair	$ -	$ -	$ -	$ 4,930	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 185	$ -	$ -	$ 790
FD 409	Stormwater	$ -	$ -	$ -	$ 1,666	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 111	$ -	$ -	$ 1,708
FD 415	Geiger Corrections Center	$ -	$ -	$ -	$ 12,592	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,387	$ -	$ -	$ 795
FD 436	Aquifer Protection Agency	$ -	$ -	$ -	$ 1,815	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 105	$ -	$ -	$ 364
FD 438	General Facilities Charge	$ -	$ -	$ -	$ 74	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 501	Equip Rent/Revolving	$ -	$ -	$ -	$ 7,496	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 555	$ -	$ -	$ 12,711
FD 503	Information Systems Fund	$ -	$ -	$ -	$ 7,100	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 899	$ -	$ -	$ 426
FD 505	Industrial Ins	$ -	$ -	$ -	$ 2,426	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 89	$ -	$ -	$ 269
FD 506	Dental Ins	$ -	$ -	$ -	$ 1,831	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 352
FD 507	Liability Insurance	$ -	$ -	$ -	$ 5,257	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 70	$ -	$ -	$ 375
FD 508	Medical Insurance	$ -	$ -	$ -	$ 7,274	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 485
FD 509	Unemployment Ins	$ -	$ -	$ -	$ 271	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 74
FD 512	Public Works Admin	$ -	$ -	$ -	$ 741	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 761
FD 631	Payroll Clearing	$ -	$ -	$ -	$ 2,581	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 655	Weed Control	$ -	$ -	$ -	$ 189	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3
FD 658	Health District Fund	$ -	$ -	$ -	$ 3,356	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 659	Air Pollution	$ -	$ -	$ -	$ 310	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 3
FD 660	Law Library	$ -	$ -	$ -	$ 643	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 32
FD 664	Liberty Lake Transport Mitigation	$ -	$ -	$ -	$ 23	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 665	Liberty Lake Transport Fund	$ -	$ -	$ -	$ 86	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 673	ALTCEW	$ -	$ -	$ -	$ 425	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 9
FD 677	Newman Lake	$ -	$ -	$ -	$ 355	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 846
FD 680	FD 680-681 ESD	$ -	$ -	$ -	$ 1,137	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 683	FD 683-687 ESD	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 694	WA Govts	$ -	$ -	$ -	$ 274	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 292
	Public Facilities Distr	$ -	$ -	$ -	$ 1,091	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 600
	Airports	$ -	$ -	$ -	$ 1,855	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Sewer Bonds	$ -	$ -	$ -	$ 58	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Fire Districts	$ -	$ -	$ -	$ 4,059	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Cemetery Districts	$ -	$ -	$ -	$ 499	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Water Districts	$ -	$ -	$ -	$ 1,398	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Irrigation Districts	$ -	$ -	$ -	$ 1,700	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	School Districts	$ -	$ -	$ -	$ 15,447	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Library District	$ -	$ -	$ -	$ 805	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	State Funds	$ -	$ -	$ -	$ 4,167	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Joint Park & Rec	$ -	$ -	$ -	$ 20	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	RID	$ -	$ -	$ -	$ 931	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Sewer Districts	$ -	$ -	$ -	$ 823	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Transit	$ -	$ -	$ -	$ 3,589	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	ULID	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Other	$ -	$ -	$ -	$ 268	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
C10	City of Spokane	$ -	$ -	$ -	$ 95	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
C16	City of Spokane Valley	$ -	$ -	$ -	$ 253	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Cities & Towns	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 434	SCRWRF	$ -	$ -	$ -	$ 961	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 19	$ -	$ -	$ 402
225	Motor Sports	$ -	$ -	$ -	$ 212	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 318	TIF District No 3-Medical Lake	$ -	$ -	$ -	$ 57	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
C01	TOWN, AIRWAY HEIGHTS - GENERAL	$ -	$ -	$ -	$ 61	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
C02	CITY, CHENEY - GENERAL	$ -	$ -	$ -	$ 59	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
C03	CITY, DEER PARK - GENERAL	$ -	$ -	$ -	$ 62	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
C04	TOWN, FAIRFIELD - GENERAL	$ -	$ -	$ -	$ 50	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
C05	TOWN, LATAH - GENERAL	$ -	$ -	$ -	$ 48	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
C06	CITY, MEDICAL LAKE - GENERAL	$ -	$ -	$ -	$ 61	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
C07	TOWN, MILLWOOD - GENERAL	$ -	$ -	$ -	$ 49	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
C08	TOWN, ROCKFORD - GENERAL	$ -	$ -	$ -	$ 48	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
C09	TOWN, SPANGLE - GENERAL	$ -	$ -	$ -	$ 56	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
C11	TOWN, WAVERLY - GENERAL	$ -	$ -	$ -	$ 46	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
C15	City, Liberty Lake - General	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 160	Emergency Communication Tax	$ -	$ -	$ -	$ 79	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
C12-51	C12-C51	$ -	$ -	$ -	$ 660	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
202	District Court Probation	$ -	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 672	FD 672	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 692	FD 692-693	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 654	FD 654	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 218	FD 218	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grand Total		$ -	$ -	$ 7,414	$ 374,078	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 30,671	$ -	$ -	$ 78,73
Subtotal Indirect		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal Direct		$ -	$ -	$ 7,414	$ 374,078	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 30,671	$ -	$ -	$ 78,73
		Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.

Spokane County
Indirect Cost Model
Primary & Secondary Countywide Cost Allocations
2008 Actuals

A-87 allocation is: On

7 - FTE

	Secondary Allocation																
		Factor #:	52	81	12	13	9	51	45	90	14	97	16	16	17	18	7
		Allocation Factor:	Adj Exp Gen Fnd w Gen Fnd Fin Tran	Adj Exp - All Funds w Total Fin Trans	Fixed Assets Transactions	Accts Payable Vouchers	FTE PW Incl Health + Law Library	Adj Exp - All Funds w Total Fin Trans		Commissioner Combined	PA Civil Hours of Support	Treasurer - Elected Official	TR Cashiering Cash Receipt Count	Treasurer's Finance Document Ct	Total Taxes Collected for Treasurer	ISD Gen Fund Support Combined	FTE
	Department Name - Division - Function	Indirect Cost Pool:	Aud Fin Srvcs - Gen Fund Acctng	Aud Fin Srvcs - Gen Acctng	Aud Fin Srvcs - Fixed Assets	Aud Fin Srvcs - Accts Payable	Aud Fin Srvcs - Payroll	Aud Fin Srvcs - Peoplesoft	Not Used	Commissioner	Prosecutor - Civil	Treasurer - Elected Treasurer	Treasurer - Cashiering	Treasurer - Finance	Treasurer -Tax Collection	Information Systems	Human Resources
		Amount Allocated:	$ 15,344	$ 203,954	$ 11,764	$ 47,778	$ 54,570	$ 63	$ -	$ -	$ 203,394	$ -	$ 128,131	$ 109,977	$ 169,668	$ 16,090	$ 189,247
Indirect Cost Pools	Building Depreciation																
	Equipment Depreciation																
	337 Insurance (Gen'l Fund)																
	340 Admin Srvcs - General																
	340 Admin Srvcs - Excess Comp																
	340 Admin Srvcs - Direct Support																
	340 Admin Srvcs - Record Storage																
	340 Admin Srvcs - Monroe Court Lease																
	340 Admin Srvcs - Employee Programs																
	340 Admin Srvcs - Valley Center Lease																
	340 Admin Svcs - Postal Courier																
	340 Labor Relations																
	010 Assessor																
	020 Aud Fin Srvcs - Elected Auditor																
	020 Aud Fin Srvcs - Fund Acctng																
	020 Aud Fin Srvcs - Gen Fund Acctng																
	020 Aud Fin Srvcs - Gen Acctng																
	020 Aud Fin Srvcs - Fixed Assets																
	020 Aud Fin Srvcs - Accts Payable																
	020 Aud Fin Srvcs - Payroll																
	020 Aud Fin Srvcs - Peoplesoft																
	060 Not Used																
	060 Commissioner																
	250 Prosecutor - Civil																
	320 Treasurer - Elected Treasurer																
	320 Treasurer - Cashiering																
	320 Treasurer - Finance																
	320 Treasurer -Tax Collection																
	335 Information Systems																
	041 Human Resources																
	050 Civil Service																
	100 Facilities Maintenance																
	260 Purchasing - Direct Purch																
	260 Purchasing - Mail Center																
	260 Purchasing - General Purch Services																
	270 State Examiner																
	289 Campus Security																
	Steam Plant																
	Direct Billing																
	320 Treasurer's Utilities Lockbox																
Direct Service Departments	005 Coop Extension		$ 125	$ 572	$ 34	$ 176	$ 106	$ 0	$ -	$ -	$ -	$ -	$ 1,272	$ -	$ 60	$ 331	$ 383
	011 Bd Of Equalization		$ 45	$ 206	$ 17	$ 59	$ 80	$ 0	$ -	$ -	$ 39	$ -	$ -	$ -	$ 25	$ 252	$ 288
	020 Aud Auto		$ 168	$ 769	$ -	$ 72	$ 292	$ 0	$ -	$ -	$ 23	$ -	$ 1,587	$ -	$ 92	$ 47	$ 1,055
	020 Aud Other		$ 422	$ 1,976	$ 17	$ 249	$ 492	$ 1	$ -	$ -	$ 3,864	$ -	$ 1,338	$ -	$ 393	$ 994	$ 1,774
	025 Boundary Rev		$ 51	$ 236	$ -	$ 53	$ 69	$ 0	$ -	$ -	$ -	$ -	$ 66	$ -	$ 34	$ 137	$ 249
	040 Dept of Emergency Mgt		$ 218	$ 1,028	$ 237	$ 258	$ 213	$ 0	$ -	$ -	$ -	$ -	$ 52	$ 108	$ 13	$ 339	$ 767
	061 Hearing Examiner		$ 34	$ 156	$ -	$ 31	$ 53	$ 0	$ -	$ -	$ -	$ -	$ 26	$ 98	$ 21	$ 0	$ 192
	070 Medical Examiner		$ 172	$ 813	$ 17	$ 297	$ 266	$ 0	$ -	$ -	$ 900	$ -	$ 52	$ -	$ 144	$ 233	$ 959
	090 Clerk		$ 422	$ 1,976	$ 17	$ 170	$ 1,489	$ 1	$ -	$ -	$ -	$ -	$ 236	$ -	$ 323	$ 970	$ 5,369
	190 District Court		$ 815	$ 3,829	$ 34	$ 521	$ 2,167	$ 1	$ -	$ -	$ 4,767	$ -	$ 498	$ 108	$ 519	$ 1,152	$ 7,613
	199 Martin Hall		$ 15	$ 76	$ -	$ 8	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ 33	$ -	$ -
	200 Juvenile		$ 1,532	$ 7,124	$ 135	$ 648	$ 2,914	$ 2	$ -	$ -	$ 310	$ -	$ 1,548	$ 1,208	$ 871	$ 2,082	$ 10,507
	203 Pre-Trial Services		$ 84	$ 391	$ -	$ 46	$ 199	$ 0	$ -	$ -	$ 357	$ -	$ -	$ 108	$ 57	$ 123	$ 719
	220 Parks & Rec		$ 569	$ 2,608	$ 473	$ 1,459	$ 558	$ 1	$ -	$ -	$ 3,169	$ -	$ 3,830	$ 98	$ 321	$ 422	$ 2,013
	222 Ballpark		$ 11	$ 51	$ -	$ 31	$ -	$ 0	$ -	$ -	$ -	$ -	$ 13	$ -	$ 15	$ -	$ -
	250 Prosecutor Criminal		$ 880	$ 4,191	$ 34	$ 420	$ 2,624	$ 1	$ -	$ -	$ 144	$ -	$ 905	$ 407	$ 1,003	$ 1,095	$ 9,482
	250 Prosecutor Support Enforcement		$ 248	$ 1,176	$ -	$ 200	$ 860	$ 0	$ -	$ -	$ -	$ -	$ 13	$ 88	$ 9	$ 4	$ 2,927
	288 SCOPE		$ 47	$ 217	$ -	$ 310	$ -	$ 0	$ -	$ -	$ -	$ -	$ 13	$ -	$ 28	$ -	$ -
	290 Sheriff		$ 3,672	$ 17,048	$ 2,992	$ 2,672	$ 8,241	$ 5	$ -	$ -	$ 24,716	$ -	$ 3,279	$ 491	$ 2,783	$ 3,725	$ 29,718
	291 Jail		$ 1,849	$ 8,945	$ 135	$ 1,280	$ 6,247	$ 3	$ -	$ -	$ 3,177	$ -	$ 813	$ 1,198	$ 2,180	$ 1,869	$ 22,529
	292 Geiger Confinement		$ 555	$ 2,771	$ -	$ 10	$ -	$ 1	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,253	$ -	$ -
	295 Communications		$ 98	$ 449	$ 1,234	$ 229	$ 213	$ 0	$ -	$ -	$ -	$ -	$ 52	$ 108	$ 66	$ 82	$ 767
	305 Public Defender		$ 820	$ 3,923	$ 51	$ 575	$ 2,366	$ 1	$ -	$ -	$ 314	$ -	$ 551	$ 108	$ 925	$ 712	$ 8,532
	308 Counsel for Defense		$ 111	$ 531	$ -	$ 122	$ 292	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ 143	$ 76	$ 1,055
	310 Superior Court		$ 1,786	$ 8,251	$ 51	$ 7,503	$ 1,622	$ 3	$ -	$ -	$ 5,799	$ -	$ 1,377	$ 10	$ 852	$ 1,061	$ 5,848
	330 SCRAPS		$ 453	$ 2,069	$ -	$ 801	$ 452	$ 1	$ -	$ -	$ 5,772	$ -	$ 3,528	$ 238	$ 171	$ 362	$ 1,630
	336 Health District		$ 185	$ 917	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ 415	$ -	$ -
	341 Debt Service		$ 25	$ 111	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 29	$ 154	$ -	$ -
	FD 102 Treas O&M		$ -	$ 359	$ -	$ 61	$ -	$ 0	$ -	$ -	$ -	$ -	$ 66	$ 373	$ 67	$ -	$ -
	FD 103 Auditor O&M		$ -	$ 576	$ 17	$ 56	$ 133	$ 0	$ -	$ -	$ -	$ -	$ 984	$ 20	$ -	$ -	$ 479
	FD 105 RID Admin		$ -	$ 181	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 344	$ 3	$ -	$ -
	FD 106 Treasurer's REET Elec		$ -	$ 21	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 137	$ -	$ -	$ -
	FD 107 Investment Pool		$ -	$ 575	$ -	$ 10	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	FD 109 Courthouse		$ -	$ 13	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	FD 110 County Roads		$ -	$ 22,268	$ 507	$ 1,923	$ 3,304	$ 7	$ -	$ -	$ 539	$ -	$ 2,633	$ 2,269	$ 6,045	$ -	$ 23,632
	FD 112 Growth Man Act		$ -	$ 14	$ -	$ 1	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	FD 113 Veteran Services		$ -	$ 788	$ -	$ 774	$ 106	$ 0	$ -	$ -	$ -	$ -	$ -	$ 177	$ 256	$ -	$ 383
	FD 115 Dispute Resolution		$ -	$ 111	$ -	$ 16	$ -	$ 0	$ -	$ -	$ -	$ -	$ 269	$ -	$ -	$ -	$ -
	FD 116 Commute Trip Reduction		$ -	$ 589	$ -	$ 131	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 285	$ -	$ -	$ -
	FD 117 Conservation Futures		$ -	$ 831	$ 118	$ 330	$ -	$ 0	$ -	$ -	$ -	$ -	$ 13	$ 198	$ 654	$ -	$ -
	FD 118 County Tax Ref		$ -	$ 49	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 452	$ 10	$ -	$ -
	FD 122 Recreation		$ -	$ 957	$ -	$ 221	$ -	$ 0	$ -	$ -	$ -	$ -	$ 1,430	$ 10	$ -	$ -	$ -
	FD 123 Spokane CO Housing		$ -	$ 774	$ -	$ 58	$ -	$ 0	$ -	$ -	$ -	$ -	$ 1,049	$ 20	$ -	$ -	$ -
	FD 126 Hotel/Motel Tax		$ -	$ 158	$ -	$ 7	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 118	$ -	$ -	$ -
	FD 127 Car Rental Tax		$ -	$ 85	$ -	$ 3	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 118	$ -	$ -	$ -
	FD 128 Liberty Lake Transportation		$ -	$ 13	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	FD 129 Conservation Prop Care		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 66	$ 10	$ -	$ -	$ -
	FD 130 WMOBE		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	FD 131 Comm Development		$ -	$ 1,365	$ -	$ 308	$ 186	$ 0	$ -	$ -	$ -	$ -	$ 551	$ 638	$ -	$ -	$ 671
	FD 132 911		$ -	$ 2,760	$ 169	$ 367	$ 1,558	$ 1	$ -	$ -	$ 1,455	$ -	$ 1,116	$ 550	$ -	$ -	$ 5,616
	FD 133 Victim Witness		$ -	$ 469	$ -	$ 70	$ 94	$ 0	$ -	$ -	$ -	$ -	$ 630	$ 79	$ -	$ -	$ 340
	FD 134 Clerk LFO		$ -	$ 290	$ -	$ 26	$ -	$ 0	$ -	$ -	$ -	$ -	$ 144	$ -	$ -	$ -	$ -
	FD 135 REET 1&2		$ -	$ 50	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 39	$ -	$ -	$ -
	FD 138 Mental Health Risk Reserve		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	FD 139 RID Guaranty Trust		$ -	$ 0	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	FD 140 Spokane CO RSN Prop		$ -	$ 397	$ -	$ 246	$ 27	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 96
	FD 141 Dom Viol Advocacy		$ -	$ 61	$ -	$ 3	$ -	$ 0	$ -	$ -	$ -	$ -	$ 302	$ -	$ -	$ -	$ -
	FD 142 Tourism Promotion Area		$ -	$ 577	$ -	$ 18	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 118	$ -	$ -	$ -
	FD 143 Historical Doc Preservation		$ -	$ 326	$ -	$ 34	$ -	$ 0	$ -	$ -	$ -	$ -	$ 970	$ -	$ -	$ -	$ -
	FD 144 Trial Court Improvement		$ -	$ 74	$ -	$ 17	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	FD 145 Substance Abuse		$ -	$ 3,421	$ 220	$ 986	$ 213	$ 1	$ -	$ -	$ 8	$ -	$ 170	$ 868	$ -	$ -	$ 767
	FD 146 Dev Disabilities		$ -	$ 2,792	$ -	$ 428	$ 149	$ 1	$ -	$ -	$ 8	$ -	$ 79	$ 756	$ 185	$ -	$ 537
	FD 147 Homelessness Prevention		$ -	$ 1,013	$ -	$ 39	$ -	$ 0	$ -	$ -	$ -	$ -	$ 1,954	$ 88	$ -	$ -	$ -
	FD 148 Mental Health		$ -	$ 17,568	$ 17	$ 1,064	$ 824	$ 5	$ -	$ -	$ 8	$ -	$ 131	$ 1,836	$ 185	$ -	$ 2,972
	FD 150 Probation		$ -	$ 1,022	$ -	$ 109	$ 532	$ 0	$ -	$ -	$ 19	$ -	$ 879	$ 20	$ -	$ -	$ 1,917
	FD 161 Indigent Defense Improvement		$ -	$ 2	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	FD 162 Indigent Dep and Termination Defense		$ -	$ 1	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	FD 216 TIF Dist #1		$ -	$ 30	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 276	$ 138	$ -	$ -
	FD 217 TIF Dist #2		$ -	$ 29	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 167	$ 89	$ -	$ -
	FD 302 Courthouse Improvements		$ -	$ 130	$ -	$ 78	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 69	$ -	$ -	$ -
	FD 303 Parks Cap Proj & Improv		$ -	$ 513	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	FD 401 Sewer Operations/ WWT		$ -	$ 5,548	$ 220	$ 894	$ 532	$ 2	$ -	$ -	$ 4,562	$ -	$ 1,062	$ 2,848	$ -	$ -	$ 3,635
	FD 403 Sewer Construction		$ -	$ 3,074	$ -	$ 269	$ 66	$ 1	$ -	$ -	$ -	$ -	$ 92	$ 39	$ -	$ -	$ 479
	FD 404 Landfill Closure		$ -	$ 746	$ 101	$ 231	$ 80	$ 0	$ -	$ -	$ -	$ -	$ 26	$ 285	$ -	$ -	$ 575
	FD 405 Golf		$ -	$ 2,497	$ 524	$ 819	$ 319	$ 1	$ -	$ -	$ -	$ -	$ 6,334	$ 206	$ -	$ -	$ 1,150
	FD 406 Building and Planning		$ -	$ 2,752	$ 34	$ 363	$ 1,037	$ 1	$ -	$ -	$ 7,110	$ -	$ 892	$ 344	$ -	$ -	$ 3,739
	FD 407 Fair		$ -	$ 2,688	$ 51	$ 827	$ 492	$ 1	$ -	$ -	$ -	$ -	$ 1,482	$ 746	$ -	$ -	$ 1,774
	FD 409 Stormwater		$ -	$ 909	$ 61	$ 178	$ 80	$ 0	$ -	$ -	$ -	$ -	$ 13	$ 1,198	$ 683	$ -	$ 575
	FD 415 Geiger Corrections Center		$ -	$ 6,866	$ 659	$ 1,410	$ 3,881	$ 2	$ -	$ -	$ 2,564	$ -	$ 852	$ 982	$ -	$ -	$ 13,996
	FD 436 Aquifer Protection Agency		$ -	$ 989	$ 17	$ 164	$ 74	$ 0	$ -	$ -	$ -	$ -	$ -	$ 640	$ 695	$ -	$ 546
	FD 438 General Facilities Charge		$ -	$ 40	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ 26	$ -	$ -	$ -	$ -
	FD 501 Equip Rent/Revolving		$ -	$ 4,087	$ 2,488	$ 4,009	$ 399	$ 1	$ -	$ -	$ -	$ -	$ 197	$ 39	$ -	$ -	$ 2,876
	FD 503 Information Systems Fund		$ -	$ 3,871	$ 846	$ 332	$ 1,542	$ 1	$ -	$ -	$ 260	$ -	$ 170	$ 422	$ -	$ -	$ 5,560
	FD 505 Industrial Ins		$ -	$ 1,323	$ 85	$ 248	$ 154	$ 0	$ -	$ -	$ -	$ -	$ 118	$ 422	$ -	$ -	$ 556
	FD 506 Dental Ins		$ -	$ 999	$ -	$ 15	$ 207	$ 0	$ -	$ -	$ -	$ -	$ 39	$ 108	$ -	$ -	$ -
	FD 507 Liability Insurance		$ -	$ 2,866	$ -	$ 507	$ -	$ 1	$ -	$ -	$ 105,803	$ -	$ 79	$ 481	$ -	$ -	$ 748
	FD 508 Medical Insurance		$ -	$ 3,966	$ -	$ 34	$ -	$ 1	$ -	$ -	$ -	$ -	$ 354	$ 511	$ -	$ -	$ -
	FD 509 Unemployment Ins		$ -	$ 148	$ -	$ 3	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	FD 512 Public Works Admin		$ -	$ 404	$ -	$ 79	$ 40	$ 0	$ -	$ -	$ 26,514	$ -	$ -	$ -	$ -	$ -	$ 288
	FD 631 Payroll Clearing		$ -	$ 1,407	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ 8,800	$ 14,644	$ -	$ -	$ -
	FD 655 Weed Control		$ -	$ 103	$ -	$ 308	$ -	$ 0	$ -	$ -	$ -	$ -	$ 79	$ 177	$ 145	$ -	$ -
	FD 656 Health District Fund		$ -	$ 1,830	$ -	$ 2,884	$ 6,646	$ 1	$ -	$ -	$ -	$ -	$ 4,236	$ 3,555	$ -	$ -	$ -
	FD 659 Air Pollution		$ -	$ 169	$ -	$ 705	$ -	$ 0	$ -	$ -	$ -	$ -	$ 643	$ 128	$ -	$ -	$ -
	FD 660 Law Library		$ -	$ 296	$ -	$ 117	$ 27	$ 0	$ -	$ -	$ -	$ -	$ 800	$ -	$ -	$ -	$ -
	FD 664 Liberty Lake Transport Mitigation		$ -	$ 13	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	FD 665 Liberty Lake Transport Fund		$ -	$ 36	$ -	$ 1	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 314	$ 29	$ -	$ -
	FD 673 ALTCEW		$ -	$ 232	$ -	$ 1,138	$ -	$ 0	$ -	$ -	$ -	$ -	$ 459	$ 1,298	$ -	$ -	$ -
	FD 677 Newman Lake		$ -	$ 194	$ -	$ 52	$ -	$ 0	$ -	$ -	$ -	$ -	$ 13	$ 226	$ 81	$ -	$ -
	FD 680 FD 680-681 ESD		$ -	$ 620	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ 105	$ -	$ -	$ -	$ -
	FD 683 FD 683-687 ESD		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,325	$ 1,031	$ -	$ -	$ -
	FD 694 WA Govts		$ -	$ 150	$ -	$ 409	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Public Facilities Dist		$ -	$ 595	$ -	$ 1,457	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Airports		$ -	$ 1,011	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ 3,685	$ 638	$ -	$ -	$ -
	Sewer Bonds		$ -	$ 30	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 1,464	$ -	$ -	$ -
	Fire Districts		$ -	$ 2,213	$ -	$ 2,045	$ -	$ 1	$ -	$ -	$ -	$ -	$ 1,508	$ 5,843	$ 19,217	$ -	$ -
	Cemetery Districts		$ -	$ 272	$ -	$ 140	$ -	$ 0	$ -	$ -	$ -	$ -	$ 52	$ 1,228	$ 27	$ -	$ -
	Water Districts		$ -	$ 782	$ -	$ 724	$ -	$ 0	$ -	$ -	$ -	$ -	$ 1,469	$ 1,345	$ 12	$ -	$ -
	Irrigation Districts		$ -	$ 927	$ -	$ 613	$ -	$ 0	$ -	$ -	$ -	$ -	$ 1,233	$ 3,162	$ 1,831	$ -	$ -
	School Districts		$ -	$ 8,422	$ -	$ 303	$ -	$ 3	$ -	$ -	$ -	$ -	$ 20,302	$ 20,378	$ 62,643	$ -	$ -
	Library District		$ -	$ 330	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ 844	$ 2,003	$ 3,861	$ -	$ -
	State Funds		$ -	$ 2,272	$ -	$ 3	$ -	$ 1	$ -	$ -	$ -	$ -	$ 14,649	$ 4,930	$ 29,431	$ -	$ -
	Joint Park & Rec		$ -	$ 11	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 147	$ 4	$ -	$ -
	RID		$ -	$ 508	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 4,665	$ 565	$ -	$ -
	Sewer Districts		$ -	$ 449	$ -	$ 711	$ -	$ 0	$ -	$ -	$ -	$ -	$ 630	$ 923	$ 63	$ -	$ -
	Transit		$ -	$ 1,957	$ -	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ 11,633	$ 904	$ -	$ -	$ -
	ULID		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 187	$ -	$ -
	Other		$ -	$ 146	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ 5,954	$ 9,802	$ -	$ -	$ -
	C10 City of Spokane		$ -	$ 62	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 363	$ 22,285	$ -	$ -
	C16 City of Spokane Valley		$ -	$ 138	$ -	$ -	$ -	$ 0	$ -	$ -	$ 1,191	$ -	$ 315	$ 854	$ 4,622	$ -	$ -
	Cities & Towns		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	FD 434 SCRWRF		$ -	$ 524	$ 51	$ 106	$ 53	$ 0	$ -	$ -	$ -	$ -	$ -	$ 108	$ -	$ -	$ 383
	225 Motor Sports	$ 24	$ 115	$ 135	$ 75	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 52	$ -	$ 672	$ -	$ -
	FD 318 TIF District No 3-Medical Lake		$ 31	$ -	$ 1	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 37	$ -	$ -
	C01 TOWN, AIRWAY HEIGHTS - GENERAL		$ 34	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ 314	$ 292	$ -	$ -
	C02 CITY, CHENEY - GENERAL		$ 32	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ 295	$ 491	$ -	$ -
	C03 CITY, DEER PARK - GENERAL		$ 34	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ 295	$ 78	$ -	$ -
	C04 TOWN, FAIRFIELD - GENERAL		$ 27	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ 295	$ 33	$ -	$ -
	C05 TOWN, LATAH - GENERAL		$ 26	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ 295	$ 6	$ -	$ -
	C06 CITY, MEDICAL LAKE - GENERAL		$ 33	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ 304	$ 228	$ -	$ -
	C07 TOWN, MILLWOOD - GENERAL		$ 27	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ 295	$ 144	$ -	$ -
	C08 TOWN, ROCKFORD - GENERAL		$ 26	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ 216	$ 33	$ -	$ -
	C09 TOWN, SPANGLE - GENERAL		$ 30	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ 295	$ 23	$ -	$ -
	C11 TOWN, WAVERLY - GENERAL		$ 25	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ 295	$ 4	$ -	$ -
	C15 City, Liberty Lake - General		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 302	$ -	$ 672	$ -	$ -
	FD 160 Emergency Communication Tax		$ 43	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ 10	$ -	$ -	$ -
	C12-51 C12-C51		$ 360	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ 3,231	$ -	$ -	$ -
	202 District Court Probation		$ 0	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 41	$ -	$ -
	FD 672 FD 672		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,443	$ -	$ -	$ -	$ -
	FD 692 FD 692-693		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,062	$ -	$ -	$ -	$ -
	FD 654 FD 654		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 118	$ -	$ -	$ -
	FD 218 FD 218		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 285	$ -	$ -	$ -
			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grand Total			$ 15,344	$ 203,954	$ 11,764	$ 47,778	$ 54,570	$ 63	$ -	$ -	$ 203,394	$ -	$ 128,131	$ 109,977	$ 169,668	$ 16,090	$ 189,247
Subtotal Indirect			$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal Direct			$ 15,344	$ 203,954	$ 11,764	$ 47,778	$ 54,570	$ 63	$ -	$ -	$ 203,394	$ -	$ 128,131	$ 109,977	$ 169,668	$ 16,090	$ 189,247
			Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.

Spokane County
Indirect Cost Model
Primary & Secondary Countywide Cost Allocations
2008 Actuals

A-87 allocation is: On

7 - FTE

Secondary Allocation											
Factor #:	20	5	22	7	21	51	23	4	2	19	
Allocation Factor:	FTE for Civil	Facilities	Purch Direct Support	FTE	Avg % PO/Dollars	Adj Exp - All Funds w Total Fin Trans	Security Hours Support	Steam Plant	Direct Billing	Treasurer's Utilities Lockbox	
Department Name - Division - Function / Indirect Cost Pool:	Civil Service	Facilities Maintenance	Purchasing - Direct Purch	Purchasing - Mail Center	Purchasing - General Purch Services	State Examiner	Campus Security	Steam Plant	Direct Billing	Treasurer's Utilities Lockbox	Total Allocated
Amount Allocated:	$ 20,723	$ 364,358	$ 42,162	$ 29,247	$ 68,484	$ 5,318	$ 19,099	$ 94,574	$ -	$ 11,899	$ 2,294,638
Indirect Cost Pools											
Building Depreciation											
Equipment Depreciation											$ -
337 Insurance (Gen'l Fund)											$ -
340 Admin Srvcs - General											$ -
340 Admin Srvcs - Excess Comp											$ -
340 Admin Srvcs - Direct Support											$ -
340 Admin Srvcs - Record Storage											$ -
340 Admin Srvcs - Monroe Court Lease											$ -
340 Admin Srvcs - Employee Programs											$ -
340 Admin Srvcs - Valley Center Lease											$ -
340 Admin Svcs - Postal Courier											$ -
340 Labor Relations											$ -
010 Assessor											$ -
020 Aud Fin Srvcs - Elected Auditor											$ -
020 Aud Fin Srvcs - Fund Acctng											$ -
020 Aud Fin Srvcs - Gen Fund Acctng											$ -
020 Aud Fin Srvcs - Gen Acctng											$ -
020 Aud Fin Srvcs - Fixed Assets											$ -
020 Aud Fin Srvcs - Accts Payable											$ -
020 Aud Fin Srvcs - Payroll											$ -
020 Aud Fin Srvcs - Peoplesoft											$ -
080 Not Used											$ -
060 Commissioner											$ -
250 Prosecutor - Civil											$ -
320 Treasurer - Elected Treasurer											$ -
320 Treasurer - Cashiering											$ -
320 Treasurer - Finance											$ -
320 Treasurer - Tax Collection											$ -
335 Information Systems											$ -
041 Human Resources											$ -
050 Civil Service											$ -
100 Facilities Maintenance											$ -
260 Purchasing - Direct Purch											$ -
260 Purchasing - Mail Center											$ -
260 Purchasing - General Purch Services											$ -
270 State Examiner											$ -
289 Campus Security											$ -
Steam Plant											$ -
Direct Billing											$ -
320 Treasurer's Utilities Lockbox											$ -
Direct Service Departments											
005 Coop Extension	$ -	$ 8,824	$ 334	$ 59	$ 385	$ 15	$ -	$ -	$ -	$ -	$ 11,763
011 Bd Of Equalization	$ -	$ 362	$ 37	$ 44	$ 25	$ 5	$ -	$ -	$ -	$ -	$ 1,876
020 Aud Auto	$ -	$ 1,721	$ 72	$ 163	$ 98	$ 20	$ -	$ 736	$ -	$ -	$ 8,560
020 Aud Other	$ -	$ 10,450	$ 109	$ 274	$ 436	$ 52	$ -	$ 1,089	$ -	$ -	$ 27,901
025 Boundary Rev	$ -	$ 334	$ 22	$ 39	$ 58	$ 6	$ -	$ 127	$ -	$ -	$ 1,929
040 Dept of Emergency Mgt	$ 300	$ 231	$ 5,422	$ 119	$ 1,024	$ 27	$ -	$ -	$ -	$ -	$ 12,371
061 Hearing Examiner	$ -	$ 216	$ -	$ 30	$ 1	$ 4	$ -	$ 83	$ -	$ -	$ 1,244
070 Medical Examiner	$ -	$ -	$ 178	$ 148	$ 135	$ 21	$ -	$ -	$ -	$ -	$ 5,977
090 Clerk	$ -	$ 8,455	$ 390	$ 830	$ 137	$ 52	$ -	$ 2,694	$ -	$ -	$ 28,180
190 District Court	$ -	$ 10,737	$ 953	$ 1,207	$ 363	$ 100	$ 7,866	$ 3,507	$ -	$ -	$ 58,069
199 Martin Hall	$ -	$ -	$ -	$ -	$ -	$ 2	$ -	$ -	$ -	$ -	$ 272
200 Juvenile	$ -	$ 24,459	$ 979	$ 1,624	$ 1,463	$ 186	$ -	$ 10,413	$ -	$ -	$ 83,487
203 Pre-Trial Services	$ -	$ 588	$ -	$ 111	$ 62	$ 10	$ -	$ 248	$ -	$ -	$ 3,961
220 Parks & Rec	$ -	$ -	$ 8,674	$ 311	$ 4,606	$ 68	$ -	$ -	$ -	$ -	$ 32,358
222 Ballpark	$ -	$ -	$ 35	$ -	$ 64	$ 1	$ -	$ -	$ -	$ -	$ 316
250 Prosecutor Criminal	$ -	$ 10,670	$ 192	$ 1,462	$ 345	$ 109	$ -	$ 1,465	$ -	$ -	$ 48,033
250 Prosecutor Support Enforcement	$ -	$ 4,275	$ 58	$ 452	$ 55	$ 31	$ -	$ 1,632	$ -	$ -	$ 14,817
288 SCOPE	$ -	$ -	$ -	$ -	$ 101	$ 6	$ -	$ -	$ -	$ -	$ 1,120
290 Sheriff	$ 11,617	$ 32,025	$ 5,445	$ 4,593	$ 3,534	$ 445	$ -	$ 8,029	$ -	$ -	$ 204,018
291 Jail	$ 8,806	$ 119,543	$ 1,833	$ 3,482	$ 2,781	$ 233	$ -	$ 9,147	$ -	$ -	$ 218,344
292 Geiger Confinement	$ -	$ -	$ -	$ -	$ -	$ 72	$ -	$ -	$ -	$ -	$ 9,744
295 Communications	$ -	$ 1,181	$ 91	$ 119	$ 117	$ 12	$ -	$ -	$ -	$ -	$ 5,872
305 Public Defender	$ -	$ 5,101	$ 156	$ 1,319	$ 238	$ 102	$ -	$ 187	$ -	$ -	$ 38,067
306 Counsel for Defense	$ -	$ 950	$ -	$ 163	$ 9	$ 14	$ -	$ 406	$ -	$ -	$ 4,900
310 Superior Court	$ -	$ 25,474	$ 832	$ 904	$ 573	$ 215	$ 11,233	$ 11,192	$ -	$ -	$ 100,073
330 SCRAPS	$ -	$ 8,668	$ 490	$ 252	$ 297	$ 54	$ -	$ -	$ -	$ -	$ 29,381
336 Health District	$ -	$ -	$ -	$ -	$ -	$ 24	$ -	$ -	$ -	$ -	$ 3,221
341 Debt Service	$ -	$ -	$ -	$ -	$ -	$ 3	$ -	$ -	$ -	$ -	$ 525
FD 102 Treas O&M	$ -	$ -	$ -	$ -	$ 174	$ 9	$ -	$ -	$ -	$ -	$ 1,997
FD 103 Auditor O&M	$ -	$ -	$ -	$ 74	$ 95	$ 15	$ -	$ -	$ -	$ -	$ 3,766
FD 105 RID Admin	$ -	$ -	$ -	$ -	$ -	$ 5	$ -	$ -	$ -	$ -	$ 896
FD 106 Treasurer's REET Elec	$ -	$ -	$ -	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ 216
FD 107 Investment Pool	$ -	$ -	$ -	$ -	$ 14	$ 15	$ -	$ -	$ -	$ -	$ 1,687
FD 109 Courthouse	$ -	$ -	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ 65
FD 110 County Roads	$ -	$ 10,450	$ 3,393	$ 3,683	$ 9,528	$ 581	$ -	$ 3,989	$ -	$ -	$ 173,978
FD 112 Growth Man Act	$ -	$ -	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ 160
FD 113 Veteran Services	$ -	$ 699	$ -	$ 59	$ 20	$ 21	$ -	$ -	$ -	$ -	$ 4,873
FD 115 Dispute Resolution	$ -	$ -	$ -	$ -	$ -	$ 3	$ -	$ -	$ -	$ -	$ 671
FD 116 Commute Trip Reduction	$ -	$ -	$ -	$ -	$ 125	$ 15	$ -	$ -	$ -	$ -	$ 2,340
FD 117 Conservation Futures	$ -	$ -	$ -	$ -	$ 464	$ 22	$ -	$ -	$ -	$ -	$ 4,354
FD 118 County Tax Ref	$ -	$ -	$ -	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ 654
FD 122 Recreation	$ -	$ -	$ -	$ -	$ 351	$ 25	$ -	$ -	$ -	$ -	$ 4,927
FD 123 Spokane CO Housing	$ -	$ -	$ -	$ -	$ -	$ 20	$ -	$ -	$ -	$ -	$ 3,528
FD 126 Hotel/Motel Tax	$ -	$ -	$ -	$ -	$ -	$ 4	$ -	$ -	$ -	$ -	$ 581
FD 127 Car Rental Tax	$ -	$ -	$ -	$ -	$ -	$ 2	$ -	$ -	$ -	$ -	$ 460
FD 128 Liberty Lake Transportation	$ -	$ -	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ 61
FD 129 Conservation Prop Care	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 180
FD 130 WMOBE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 131 Comm Development	$ -	$ -	$ 919	$ 104	$ 9	$ 36	$ -	$ -	$ -	$ -	$ 7,620
FD 132 911	$ -	$ -	$ 594	$ 868	$ 342	$ 72	$ -	$ -	$ -	$ -	$ 21,950
FD 133 Victim Witness	$ -	$ -	$ -	$ 53	$ 31	$ 12	$ -	$ -	$ -	$ -	$ 2,875
FD 134 Clerk LFO	$ -	$ -	$ -	$ -	$ 4	$ 8	$ -	$ -	$ -	$ -	$ 1,204
FD 135 REET 1&2	$ -	$ -	$ -	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ 181
FD 138 Mental Health Risk Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 139 RID Guaranty Trust	$ -	$ -	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ 75
FD 140 Spokane CO RSN Prop	$ -	$ -	$ -	$ 15	$ 412	$ 10	$ -	$ -	$ -	$ -	$ 1,944
FD 141 Dom Viol Advocacy	$ -	$ -	$ -	$ -	$ -	$ 2	$ -	$ -	$ -	$ -	$ 518
FD 142 Tourism Promotion Area	$ -	$ -	$ -	$ -	$ -	$ 15	$ -	$ -	$ -	$ -	$ 1,841
FD 143 Historical Doc Preservation	$ -	$ -	$ -	$ -	$ 198	$ 8	$ -	$ -	$ -	$ -	$ 2,171
FD 144 Trial Court Improvement	$ -	$ -	$ -	$ -	$ 78	$ 2	$ -	$ -	$ -	$ -	$ 373
FD 145 Substance Abuse	$ -	$ -	$ -	$ 119	$ 113	$ 89	$ -	$ -	$ -	$ -	$ 13,968
FD 146 Dev Disabilities	$ -	$ -	$ -	$ 83	$ 36	$ 73	$ -	$ -	$ -	$ -	$ 11,248
FD 147 Homelessness Prevention	$ -	$ -	$ -	$ -	$ 2	$ 26	$ -	$ -	$ -	$ -	$ 5,439
FD 148 Mental Health	$ -	$ -	$ -	$ 459	$ 106	$ 458	$ -	$ -	$ -	$ -	$ 59,422
FD 150 Probation	$ -	$ 1,694	$ -	$ 296	$ 60	$ 27	$ -	$ 715	$ -	$ -	$ 9,889
FD 151 Indigent Defense Improvement	$ -	$ -	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ 7
FD 152 Indigent Dep and Terminaton Defense	$ -	$ -	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ 3
FD 216 TIF Dist #1	$ -	$ -	$ -	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ 496
FD 217 TIF Dist #2	$ -	$ -	$ -	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ 340
FD 302 Courthouse Improvements	$ -	$ -	$ -	$ -	$ 986	$ 3	$ -	$ -	$ -	$ -	$ 1,562
FD 303 Parks Cap Proj & Improv	$ -	$ -	$ -	$ -	$ -	$ 13	$ -	$ -	$ -	$ -	$ 1,511
FD 401 Sewer Operations/ WWT	$ -	$ 2,399	$ 4,615	$ 593	$ 1,809	$ 145	$ -	$ 916	$ -	$ 11,899	$ 66,835
FD 403 Sewer Construction	$ -	$ 776	$ -	$ 74	$ 9,722	$ 80	$ -	$ 296	$ -	$ -	$ 20,720
FD 404 Landfill Closure	$ -	$ 102	$ -	$ 89	$ 20	$ 19	$ -	$ 39	$ -	$ -	$ 4,106
FD 405 Golf	$ -	$ -	$ -	$ 178	$ 1,562	$ 65	$ -	$ -	$ -	$ -	$ 18,889
FD 406 Building and Planning	$ -	$ 5,087	$ -	$ 578	$ 535	$ 72	$ -	$ 1,934	$ -	$ -	$ 30,735
FD 407 Fair	$ -	$ -	$ 2,882	$ 274	$ 1,951	$ 70	$ -	$ -	$ -	$ -	$ 19,142
FD 409 Stormwater	$ -	$ 445	$ -	$ 89	$ 1,092	$ 24	$ -	$ 170	$ -	$ -	$ 8,991
FD 415 Geiger Corrections Center	$ -	$ -	$ 1,608	$ 2,163	$ 1,811	$ 179	$ -	$ -	$ -	$ -	$ 52,748
FD 436 Aquifer Protection Agency	$ -	$ 594	$ -	$ 84	$ 411	$ 26	$ -	$ 227	$ -	$ -	$ 6,553
FD 438 General Facilities Charge	$ -	$ -	$ -	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ 141
FD 501 Equip Rent/Revolving	$ -	$ -	$ 1,670	$ 444	$ 16,478	$ 107	$ -	$ -	$ -	$ -	$ 83,738
FD 503 Information Systems Fund	$ -	$ 3,126	$ 819	$ 859	$ 1,247	$ 101	$ -	$ 402	$ -	$ -	$ 27,983
FD 505 Industrial Ins	$ -	$ 1,068	$ 204	$ 86	$ 46	$ 34	$ -	$ -	$ -	$ -	$ 7,168
FD 506 Dental Ins	$ -	$ -	$ -	$ -	$ -	$ 26	$ -	$ -	$ -	$ -	$ 3,577
FD 507 Liability Insurance	$ -	$ 1,066	$ 204	$ 116	$ 150	$ 75	$ -	$ -	$ -	$ -	$ 117,818
FD 508 Medical Insurance	$ -	$ -	$ -	$ -	$ 2	$ 103	$ -	$ -	$ -	$ -	$ 12,730
FD 509 Unemployment Ins	$ -	$ -	$ -	$ -	$ -	$ 4	$ -	$ -	$ -	$ -	$ 499
FD 512 Public Works Admin	$ -	$ 604	$ 234	$ 44	$ 37	$ 11	$ -	$ 231	$ -	$ -	$ 29,987
FD 631 Payroll Clearing	$ -	$ -	$ -	$ -	$ -	$ 37	$ -	$ -	$ -	$ -	$ 27,370
FD 655 Weed Control	$ -	$ -	$ 9	$ -	$ -	$ 3	$ -	$ -	$ -	$ -	$ 1,018
FD 658 Health District Fund	$ -	$ 19,446	$ 277	$ -	$ -	$ 48	$ -	$ 18,341	$ -	$ -	$ 60,920
FD 659 Air Pollution	$ -	$ -	$ 234	$ -	$ -	$ 4	$ -	$ -	$ -	$ -	$ 2,197
FD 660 Law Library	$ -	$ -	$ -	$ -	$ -	$ 8	$ -	$ -	$ -	$ -	$ 1,922
FD 664 Liberty Lake Transport Mitigation	$ -	$ -	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ 38
FD 665 Liberty Lake Transport Fund	$ -	$ -	$ -	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ 446
FD 673 ALTCEW	$ -	$ -	$ -	$ -	$ -	$ 6	$ -	$ -	$ -	$ -	$ 3,566
FD 677 Newman Lake	$ -	$ -	$ -	$ -	$ 74	$ 5	$ -	$ -	$ -	$ -	$ 1,848
FD 680 FD 680-681 ESD	$ -	$ -	$ -	$ -	$ -	$ 16	$ -	$ -	$ -	$ -	$ 1,878
FD 683 FD 683-687 ESD	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,356
FD 694 WA Govts	$ -	$ -	$ -	$ -	$ -	$ 4	$ -	$ -	$ -	$ -	$ 1,069
Public Facilities Distr	$ -	$ -	$ -	$ -	$ -	$ 16	$ -	$ -	$ -	$ -	$ 3,758
Airports	$ -	$ -	$ -	$ -	$ -	$ 26	$ -	$ -	$ -	$ -	$ 7,217
Sewer Bonds	$ -	$ -	$ -	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ 1,560
Fire Districts	$ -	$ -	$ -	$ -	$ -	$ 58	$ -	$ -	$ -	$ -	$ 34,943
Cemetery Districts	$ -	$ -	$ -	$ -	$ -	$ 7	$ -	$ -	$ -	$ -	$ 2,226
Water Districts	$ -	$ -	$ -	$ -	$ -	$ 20	$ -	$ -	$ -	$ -	$ 5,730
Irrigation Districts	$ -	$ -	$ -	$ -	$ -	$ 24	$ -	$ -	$ -	$ -	$ 9,491
School Districts	$ -	$ -	$ -	$ -	$ -	$ 220	$ -	$ -	$ -	$ -	$ 127,617
Library District	$ -	$ -	$ -	$ -	$ -	$ 9	$ -	$ -	$ -	$ -	$ 7,752
State Funds	$ -	$ -	$ -	$ -	$ -	$ 59	$ -	$ -	$ -	$ -	$ 55,612
Joint Park & Rec	$ -	$ -	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ 181
RID	$ -	$ -	$ -	$ -	$ -	$ 13	$ -	$ -	$ -	$ -	$ 6,682
Sewer Districts	$ -	$ -	$ -	$ -	$ -	$ 12	$ -	$ -	$ -	$ -	$ 3,611
Transit	$ -	$ -	$ -	$ -	$ -	$ 51	$ -	$ -	$ -	$ -	$ 18,134
UUID	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 187
Other	$ -	$ 8,053	$ -	$ -	$ 1	$ 4	$ -	$ 2,801	$ -	$ -	$ 27,029
C10 City of Spokane	$ -	$ 36,184	$ -	$ -	$ -	$ 1	$ -	$ 13,556	$ -	$ -	$ 72,839
C16 City of Spokane Valley	$ -	$ -	$ -	$ -	$ -	$ 4	$ -	$ -	$ -	$ -	$ 7,577
Cities & Towns	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 434 SCRWRF	$ -	$ -	$ -	$ 59	$ 1,461	$ 14	$ -	$ -	$ -	$ -	$ 4,141
225 Motor Sports	$ -	$ -	$ -	$ -	$ 100	$ 3	$ -	$ -	$ -	$ -	$ 1,389
FD 318 TIF District No 3-Medical Lake	$ -	$ -	$ -	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ 127
C01 TOWN, AIRWAY HEIGHTS - GENERAL	$ -	$ -	$ -	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ 703
C02 CITY, CHENEY - GENERAL	$ -	$ -	$ -	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ 878
C03 CITY, DEER PARK - GENERAL	$ -	$ -	$ -	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ 470
C04 TOWN, FAIRFIELD - GENERAL	$ -	$ -	$ -	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ 406
C05 TOWN, LATAH - GENERAL	$ -	$ -	$ -	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ 378
C06 CITY, MEDICAL LAKE - GENERAL	$ -	$ -	$ -	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ 627
C07 TOWN, MILLWOOD - GENERAL	$ -	$ -	$ -	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ 516
C08 TOWN, ROCKFORD - GENERAL	$ -	$ -	$ -	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ 324
C09 TOWN, SPANGLE - GENERAL	$ -	$ -	$ -	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ 405
C11 TOWN, WAVERLY - GENERAL	$ -	$ -	$ -	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ 370
C15 City, Liberty Lake - General	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 974
FD 160 Emergency Communication Tax	$ -	$ 282	$ -	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ 416
C12-51 C12-C51	$ -	$ -	$ -	$ -	$ -	$ 9	$ -	$ -	$ -	$ -	$ 4,260
202 District Court Probation	$ -	$ -	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ 42
FD 672 FD 672	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,443
FD 692 FD 692-693	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,062
FD 654 FD 654	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 118
FD 218 FD 218	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 286
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grand Total	$ 20,723	$ 364,358	$ 42,162	$ 29,247	$ 68,484	$ 5,318	$ 19,099	$ 94,574	$ -	$ 11,899	$ 2,294,638
Subtotal Indirect	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal Direct	$ 20,723	$ 364,358	$ 42,162	$ 29,247	$ 68,484	$ 5,318	$ 19,099	$ 94,574	$ -	$ 11,899	$ 2,294,638
	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.

Spokane County
Indirect Cost Model
Primary & Secondary Countywide Cost Allocations
2008 Actuals

A-87 allocation is: On

7 - FTE

(Choose Allocation Basis and Type on Selection Number)

Total Countywide Allocation																
	Allocation #	3	28	6	81	28	29	30	31	7	32	7	27	42	36	10
	Allocation Name	Building Depreciation	Equipment Depreciation	Liability Insurance	Adj Exp - All Funds w Total Fin Trans	Admin Svs Excess Comp	Admin Svs Direct Support	Admin Svs Record Storage	Admin Svs Monroe Court Lease	FTE	Admin Svs Valley Center Lease	FTE	FTE of Represented Employees	Total Taxes Assessed Combined	Auditor - Elected Official	Fund Acctng
	Department	Building Depreciation	Equipment Depreciation	Insurance (Gen'l Fund)	Admin Srvcs - General	Admin Srvcs - Excess Comp	Admin Srvcs - Direct Support	Admin Srvcs - Record Storage	Admin Srvcs - Monroe Court Lease	Admin Srvcs - Employee Programs	Admin Srvcs - Valley Center Lease	Admin Svcs - Postal Courier	Labor Relations	Assessor	Aud Fin Srvcs - Elected Auditor	Aud Fin Srvcs - Fund Acctng
Department Name - Division - Function	Amount to be Allocated	$ 320,524	$ 1,014,925	$ 1,973,424	$ 978,454	$ 77,005	$ 69,064	$ 60,462	$ 5,033	$ 1,355	$ 148,453	$ 7,972	$ 210,790	$ -	$ -	$ 366,602
Indirect Cost Pools																
	Building Depreciation															
	Equipment Depreciation															
337	Insurance (Gen'l Fund)															
340	Admin Srvcs - General															
340	Admin Srvcs - Excess Comp															
340	Admin Srvcs - Direct Support															
340	Admin Srvcs - Record Storage															
340	Admin Srvcs - Monroe Court Lease															
340	Admin Srvcs - Employee Programs															
340	Admin Svcs - Postal Courier															
340	Labor Relations															
010	Assessor															
020	Aud Fin Srvcs - Elected Auditor															
020	Aud Fin Srvcs - Fund Acctng															
020	Aud Fin Srvcs - Gen Fund Acctng															
020	Aud Fin Srvcs - Gen Acctng															
020	Aud Fin Srvcs - Fixed Assets															
020	Aud Fin Srvcs - Accts Payable															
020	Aud Fin Srvcs - Payroll															
020	Aud Fin Srvcs - Peoplesoft															
060	Not Used															
060	Commissioner															
250	Prosecutor - Civil															
320	Treasurer - Elected Treasurer															
320	Treasurer - Cashiering															
320	Treasurer - Finance															
320	Treasurer -Tax Collection															
335	Information Systems															
041	Human Resources															
050	Civil Service															
100	Facilities Maintenance															
260	Purchasing - Direct Purch															
260	Purchasing - Mail Center															
260	Purchasing - General Purch Services															
270	State Examiner															
289	Campus Security															
	Steam Plant															
	Direct Billing															
320	Treasurer's Utilities Lockbox															
Direct Service Departments																
005	Coop Extension	$ 1,926	$ 1,821	$ 9,123	$ 2,785	$ -	$ -	$ -	$ -	$ 3	$ -	$ 16	$ -	$ -	$ -	$ -
011	Bd Of Equalization	$ 150	$ 564	$ 2,371	$ 1,002	$ -	$ -	$ -	$ -	$ 2	$ -	$ 12	$ -	$ -	$ -	$ -
020	Aud Auto	$ 3,203	$ 2,590	$ 13,593	$ 3,711	$ -	$ -	$ 9	$ -	$ 8	$ -	$ 44	$ 1,276	$ -	$ -	$ -
020	Aud Other	$ 27,959	$ 24,471	$ 23,617	$ 9,497	$ -	$ -	$ 497	$ -	$ 13	$ -	$ 75	$ 1,786	$ -	$ -	$ -
025	Boundary Rev	$ -	$ 1,240	$ 3,644	$ 1,139	$ -	$ -	$ -	$ -	$ 2	$ -	$ 10	$ -	$ -	$ -	$ -
040	Dept of Emergency Mgt	$ 19	$ 39,129	$ 29,934	$ 4,931	$ -	$ -	$ -	$ -	$ 5	$ 17,373	$ 32	$ 128	$ -	$ -	$ -
061	Hearing Examiner	$ -	$ 111	$ 2,878	$ 753	$ -	$ -	$ -	$ -	$ 1	$ -	$ 8	$ -	$ -	$ -	$ -
070	Medical Examiner	$ -	$ 6,982	$ 20,496	$ 3,695	$ -	$ -	$ -	$ -	$ 7	$ -	$ 40	$ 510	$ -	$ -	$ -
090	Clerk	$ 16,058	$ 6,873	$ 45,338	$ 9,503	$ -	$ -	$ -	$ -	$ 38	$ -	$ 226	$ 5,868	$ -	$ -	$ -
190	District Court	$ 7,694	$ 23,937	$ 83,466	$ 18,380	$ -	$ 4,348	$ 33,039	$ -	$ 56	$ 38,347	$ 329	$ 5,485	$ -	$ -	$ -
199	Martin Hall	$ -	$ -	$ -	$ 358	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
200	Juvenile	$ 37,290	$ 20,369	$ 132,303	$ 34,287	$ -	$ -	$ -	$ 5,033	$ 75	$ -	$ 443	$ 13,088	$ -	$ -	$ -
203	Pre-Trial Services	$ 217	$ 440	$ 6,639	$ 1,885	$ -	$ -	$ 60	$ -	$ 5	$ -	$ 30	$ 702	$ -	$ -	$ -
220	Parks & Rec	$ 7,349	$ 101,062	$ 78,532	$ 12,597	$ -	$ -	$ -	$ -	$ 14	$ -	$ 85	$ 1,403	$ -	$ -	$ -
222	Ballpark	$ 30,004	$ -	$ -	$ 248	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
250	Prosecutor Criminal	$ 5,357	$ 11,451	$ 97,157	$ 20,055	$ -	$ -	$ 26,298	$ -	$ 68	$ -	$ 399	$ 10,843	$ -	$ -	$ -
250	Prosecutor Support Enforcement	$ -	$ -	$ 30,768	$ 5,620	$ -	$ -	$ -	$ -	$ 21	$ -	$ 123	$ 3,572	$ -	$ -	$ -
288	SCOPE	$ -	$ -	$ -	$ 1,047	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
290	Sheriff	$ 14,893	$ 592,522	$ 642,725	$ 81,543	$ 28,364	$ 12,350	$ -	$ -	$ 213	$ 45,072	$ 1,252	$ 37,249	$ -	$ -	$ -
291	Jail	$ 26,037	$ 26,335	$ 497,724	$ 42,649	$ 35,855	$ 1,813	$ -	$ -	$ 161	$ 47,661	$ 949	$ 27,554	$ -	$ -	$ -
292	Geiger Confinement	$ -	$ -	$ -	$ 13,116	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
295	Communications	$ 217	$ 104,478	$ 22,309	$ 2,161	$ -	$ -	$ -	$ -	$ 5	$ -	$ 32	$ 1,021	$ -	$ -	$ -
305	Public Defender	$ 13,186	$ 8,897	$ 84,363	$ 18,755	$ -	$ -	$ -	$ -	$ 61	$ -	$ 359	$ 10,843	$ -	$ -	$ -
306	Counsel for Defense	$ 1,768	$ 1,697	$ 14,191	$ 2,641	$ -	$ -	$ 559	$ -	$ 8	$ -	$ 44	$ -	$ -	$ -	$ -
310	Superior Court	$ 63,956	$ 36,452	$ 91,801	$ 39,827	$ 12,785	$ -	$ -	$ -	$ 42	$ -	$ 246	$ -	$ -	$ -	$ -
330	SCRAPS	$ 7,248	$ 2,182	$ 24,494	$ 10,001	$ -	$ -	$ -	$ -	$ 12	$ -	$ 69	$ 1,656	$ -	$ -	$ -
336	Health District	$ -	$ -	$ -	$ 4,338	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
341	Debt Service	$ -	$ -	$ -	$ 538	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 102	Treas O&M	$ -	$ -	$ -	$ 1,740	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 128	$ -	$ -	$ 1,007
FD 103	Auditor O&M	$ -	$ -	$ -	$ 2,790	$ -	$ -	$ -	$ -	$ 3	$ -	$ 20	$ 638	$ -	$ -	$ 805
FD 105	RID Admin	$ -	$ -	$ -	$ 880	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 149
FD 106	Treasurer's REET Elec	$ -	$ -	$ -	$ 100	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 93
FD 107	Investment Pool	$ -	$ -	$ -	$ 2,788	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 93
FD 109	Courthouse	$ -	$ -	$ -	$ 61	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 140
FD 110	County Roads	$ -	$ -	$ -	$ 106,358	$ -	$ -	$ -	$ -	$ 171	$ -	$ 1,004	$ 28,396	$ -	$ -	$ 161,745
FD 112	Growth Man Act	$ -	$ -	$ -	$ 67	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 572
FD 113	Veteran Services	$ -	$ -	$ -	$ 3,804	$ -	$ -	$ -	$ -	$ 3	$ -	$ 18	$ 255	$ -	$ -	$ 507
FD 115	Dispute Resolution	$ -	$ -	$ -	$ 534	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 238
FD 116	Commute Trip Reduction	$ -	$ -	$ -	$ 2,852	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 540
FD 117	Conservation Futures	$ -	$ -	$ -	$ 3,997	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 256	$ -	$ -	$ 781
FD 118	County Tax Ref	$ -	$ -	$ -	$ 239	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 247
FD 122	Recreation	$ -	$ -	$ -	$ 4,642	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 840
FD 123	Spokane CO Housing	$ -	$ -	$ -	$ 3,716	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 868
FD 126	Hotel/Motel Tax	$ -	$ -	$ -	$ 750	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 23
FD 127	Car Rental Tax	$ -	$ -	$ -	$ 406	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 455
FD 128	Liberty Lake Transportation	$ -	$ -	$ -	$ 61	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 119
FD 129	Conservation Prop Care	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 501
FD 130	WMOBE	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 131	Comm Development	$ -	$ -	$ -	$ 6,541	$ -	$ -	$ -	$ -	$ 5	$ -	$ 28	$ 893	$ -	$ -	$ 479
FD 132	911	$ -	$ -	$ -	$ 13,280	$ -	$ -	$ -	$ -	$ 40	$ -	$ 237	$ 6,251	$ -	$ -	$ 2,454
FD 133	Victim Witness	$ -	$ -	$ -	$ 2,267	$ -	$ -	$ -	$ -	$ 2	$ -	$ 14	$ 918	$ -	$ -	$ 497
FD 134	Clerk LFO	$ -	$ -	$ -	$ 1,394	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 785	$ -	$ -	$ 432
FD 135	REET 1&2	$ -	$ -	$ -	$ 241	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 138	Mental Health Risk Reserve	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 139	RID Guaranty Trust	$ -	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 358
FD 140	Spokane CO RSN Prop	$ -	$ -	$ -	$ 1,914	$ -	$ -	$ -	$ -	$ 1	$ -	$ 4	$ -	$ -	$ -	$ 66
FD 141	Dom Viol Advocacy	$ -	$ -	$ -	$ 297	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 173
FD 142	Tourism Promotion Area	$ -	$ -	$ -	$ 2,734	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 266
FD 143	Historical Doc Preservation	$ -	$ -	$ -	$ 1,572	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 173
FD 144	Trial Court Improvement	$ -	$ -	$ -	$ 356	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 317
FD 145	Substance Abuse	$ -	$ -	$ -	$ 16,387	$ -	$ -	$ -	$ -	$ 5	$ -	$ 32	$ 1,021	$ -	$ -	$ 3,674
FD 146	Dev Disabilities	$ -	$ -	$ -	$ 13,298	$ -	$ -	$ -	$ -	$ 4	$ -	$ 23	$ 714	$ -	$ -	$ 4,278
FD 147	Homelessness Prevention	$ -	$ -	$ -	$ 4,678	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,191
FD 148	Mental Health	$ -	$ -	$ -	$ 83,445	$ -	$ -	$ -	$ -	$ 21	$ -	$ 125	$ 3,317	$ -	$ -	$ 6,181
FD 150	Probation	$ 625	$ 1,322	$ 17,759	$ 4,917	$ -	$ -	$ -	$ -	$ 14	$ -	$ 81	$ 2,296	$ -	$ -	$ 1,556
FD 161	Indigent Defense Improvement	$ -	$ -	$ -	$ 12	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 162	Indigent Dep and Termination Defense	$ -	$ -	$ -	$ 4	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 216	TIF Dist #1	$ -	$ -	$ -	$ 146	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 217	TIF Dist #2	$ -	$ -	$ -	$ 143	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 302	Courthouse Improvements	$ -	$ -	$ -	$ 632	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 274
FD 303	Parks Cap Proj & Improv	$ -	$ -	$ -	$ 2,428	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 206
FD 401	Sewer Operations/ WWT	$ -	$ -	$ -	$ 26,599	$ -	$ -	$ -	$ -	$ 27	$ -	$ 162	$ 4,720	$ -	$ -	$ 65,893
FD 403	Sewer Construction	$ -	$ -	$ -	$ 14,946	$ -	$ -	$ -	$ -	$ 3	$ -	$ 20	$ 638	$ -	$ -	$ -
FD 404	Landfill Closure	$ -	$ -	$ -	$ 3,607	$ -	$ -	$ -	$ -	$ 4	$ -	$ 24	$ 638	$ -	$ -	$ 1,665
FD 405	Golf	$ -	$ -	$ -	$ 12,076	$ -	$ -	$ -	$ -	$ 8	$ -	$ 48	$ 1,021	$ -	$ -	$ 2,417
FD 406	Building and Planning	$ -	$ -	$ -	$ 13,203	$ -	$ -	$ -	$ -	$ 27	$ -	$ 157	$ 4,465	$ -	$ -	$ 2,779
FD 407	Fair	$ -	$ -	$ -	$ 12,931	$ -	$ -	$ -	$ -	$ 13	$ -	$ 76	$ 1,276	$ -	$ -	$ 3,774
FD 409	Stormwater	$ -	$ -	$ -	$ 4,395	$ -	$ -	$ -	$ -	$ 4	$ -	$ 24	$ 765	$ -	$ -	$ 8 156
FD 415	Geiger Corrections Center	$ -	$ -	$ -	$ 32,611	$ -	$ 1,813	$ -	$ -	$ 100	$ -	$ 590	$ 16,456	$ -	$ -	$ 3,797
FD 436	Aquifer Protection Agency	$ -	$ -	$ -	$ 4,758	$ -	$ -	$ -	$ -	$ 4	$ -	$ 23	$ 727	$ -	$ -	$ 1,740
FD 438	General Facilities Charge	$ -	$ -	$ -	$ 193	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 501	Equip Rent/Revolving	$ -	$ -	$ -	$ 19,509	$ -	$ -	$ -	$ -	$ 21	$ -	$ 121	$ 3,627	$ -	$ -	$ 60,712
FD 503	Information Systems Fund	$ 1,094	$ -	$ -	$ 18,564	$ -	$ -	$ -	$ -	$ 40	$ -	$ 234	$ 6,200	$ -	$ -	$ 2,033
FD 505	Industrial Ins	$ 2,786	$ -	$ -	$ 6 319	$ -	$ -	$ -	$ -	$ 4	$ -	$ 23	$ 612	$ -	$ -	$ 1,382
FD 506	Dental Ins	$ -	$ -	$ -	$ 4,747	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,680
FD 507	Liability Insurance	$ 2,786	$ -	$ -	$ 13,644	$ -	$ -	$ -	$ -	$ 5	$ -	$ 31	$ 485	$ -	$ -	$ 1,793
FD 508	Medical Insurance	$ -	$ -	$ -	$ 18,806	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,314
FD 509	Unemployment Ins	$ -	$ -	$ -	$ 709	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 354
FD 512	Public Works Admin	$ -	$ -	$ -	$ 1,947	$ -	$ -	$ -	$ -	$ 2	$ -	$ 12	$ -	$ -	$ -	$ 3,634
FD 631	Payroll Clearing	$ -	$ -	$ -	$ 6,843	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 655	Weed Control	$ -	$ -	$ -	$ 502	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 15
FD 658	Health District Fund	$ 2,940	$ -	$ -	$ 8,898	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 659	Air Pollution	$ -	$ -	$ -	$ 823	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 15
FD 660	Law Library	$ -	$ -	$ -	$ 1,429	$ -	$ 50,000	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 151
FD 664	Liberty Lake Transport Mitigation	$ -	$ -	$ -	$ 61	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 665	Liberty Lake Transport Fund	$ -	$ -	$ -	$ 174	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 43
FD 673	ALTCEW	$ -	$ -	$ -	$ 1,127	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 4,042
FD 677	Newman Lake	$ -	$ -	$ -	$ 933	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 680	FD 680-681 ESD	$ -	$ -	$ -	$ 3,014	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 683	FD 683-687 ESD	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,109
FD 694	WA Govts	$ -	$ -	$ -	$ 728	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,663
	Public Facilities Distr	$ -	$ -	$ -	$ 2,893	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Airports	$ -	$ -	$ -	$ 4,918	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Sewer Bonds	$ -	$ -	$ -	$ 144	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Fire Districts	$ -	$ -	$ -	$ 10,760	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Cemetery Districts	$ -	$ -	$ -	$ 1,324	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Water Districts	$ -	$ -	$ -	$ 3,706	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Irrigation Districts	$ -	$ -	$ -	$ 4,508	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	School Districts	$ -	$ -	$ -	$ 40,950	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Library District	$ -	$ -	$ -	$ 1,605	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	State Funds	$ -	$ -	$ -	$ 11,047	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Joint Park & Rec	$ -	$ -	$ -	$ 52	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	RID	$ -	$ -	$ -	$ 2,468	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Sewer Districts	$ -	$ -	$ -	$ 2,183	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Transit	$ -	$ -	$ -	$ 9,516	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	ULID	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Other	$ 18,664	$ -	$ -	$ 710	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
C10	City of Spokane	$ 13,807	$ -	$ -	$ 253	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
C16	City of Spokane Valley	$ -	$ -	$ -	$ 671	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
	Cities & Towns	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 434	SCRWRF	$ -	$ -	$ -	$ 2,548	$ -	$ -	$ -	$ -	$ 3	$ -	$ 16	$ 128	$ -	$ -	$ 1,919
225	Motor Sports	$ 13,065	$ -	$ -	$ 553	$ -	$ (1,260)	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 318	TIF District No 3-Medical Lake	$ -	$ -	$ -	$ 152	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
C01	TOWN, AIRWAY HEIGHTS - GENERAL	$ -	$ -	$ -	$ 163	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
C02	CITY, CHENEY - GENERAL	$ -	$ -	$ -	$ 156	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
C03	CITY, DEER PARK - GENERAL	$ -	$ -	$ -	$ 165	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
C04	TOWN, FAIRFIELD - GENERAL	$ -	$ -	$ -	$ 132	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
C05	TOWN, LATAH - GENERAL	$ -	$ -	$ -	$ 128	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
C06	CITY, MEDICAL LAKE - GENERAL	$ -	$ -	$ -	$ 161	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
C07	TOWN, MILLWOOD - GENERAL	$ -	$ -	$ -	$ 130	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
C08	TOWN, ROCKFORD - GENERAL	$ -	$ -	$ -	$ 128	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
C09	TOWN, SPANGLE - GENERAL	$ -	$ -	$ -	$ 148	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
C11	TOWN, WAVERLY - GENERAL	$ -	$ -	$ -	$ 122	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
C15	City, Liberty Lake - General	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 160	Emergency Communication Tax	$ 24	$ -	$ -	$ 205	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
C12-51	C12-C51	$ -	$ -	$ -	$ 1,749	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
202	District Court Probation	$ -	$ -	$ -	$ 2	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 672	FD 672	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 692	FD 692-693	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 654	FD 654	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 218	FD 218	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grand Total		$ 320,524	$ 1,014,925	$ 1,973,424	$ 978,454	$ 77,005	$ 69,064	$ 60,462	$ 5,033	$ 1,355	$ 148,453	$ 7,972	$ 210,790	$ -	$ -	$ 366,602
Subtotal Indirect		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal Direct		$ 320,524	$ 1,014,925	$ 1,973,424	$ 978,454	$ 77,005	$ 69,064	$ 60,462	$ 5,033	$ 1,355	$ 148,453	$ 7,972	$ 210,790	$ -	$ -	$ 366,602
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.

Spokane County
Indirect Cost Model
Primary & Secondary Countywide Cost Allocations
2008 Actuals

A-87 allocation is

7 - FTE

Department Name - Division - Function	Allocation #	62	51	12	13	9	51	48	60	14	37	16	16	17	18	7
Total Countywide Allocation	Allocation Name	Adj Exp Gen Fnd w Gen Fnd Fin Trans	Adj Exp - All Funds w Total Fin Trans	Fixed Assets Transactions	Accts Payable Vouchers	FTE PW Incl Health + Law Library	Adj Exp - All Funds w Total Fin Trans		Commissioner Combined	PA Civil Hours of Support	Treasurer - Elected Official	TR Cashiering Cash Receipt Count	Treasurer's Finance Document Ct	Total Taxes Collected for Treasurer	ISD Gen Fund Support Combined	FTE
	Department	Aud Fin Srvcs - Gen Fund Acctng	Aud Fin Srvcs - Gen Acctng	Aud Fin Srvcs - Fixed Assets	Aud Fin Srvcs - Accts Payable	Aud Fin Srvcs - Payroll	Aud Fin Srvcs - Peoplesoft	Not Used	Commissioner	Prosecutor - Civil	Treasurer - Elected Treasurer	Treasurer - Cashiering	Treasurer - Finance	Treasurer -Tax Collection	Information Systems	Human Resources
	Amount to be Allocated	$ 63,669	$ 933,891	$ 54,681	$ 218,351	$ 265,463	$ 295	$ -	$ -	$ 909,471	$ -	$ 631,883	$ 591,185	$ 820,137	$ 2,795,982	$ 848,744
Indirect Cost Pools: Building Depreciation																
Equipment Depreciation																
337 Insurance (Gen'l Fund)																
340 Admin Srvcs - General																
340 Admin Srvcs - Excess Comp																
340 Admin Srvcs - Direct Support																
340 Admin Srvcs - Record Storage																
340 Admin Srvcs - Monroe Court Lease																
340 Admin Srvcs - Employee Programs																
340 Admin Svcs - Postal Courier																
340 Labor Relations																
010 Assessor																
020 Aud Fin Srvcs - Elected Auditor																
020 Aud Fin Srvcs - Fund Acctng																
020 Aud Fin Srvcs - Gen Fund Acctng																
020 Aud Fin Srvcs - Gen Acctng																
020 Aud Fin Srvcs - Fixed Assets																
020 Aud Fin Srvcs - Accts Payable																
020 Aud Fin Srvcs - Payroll																
020 Aud Fin Srvcs - Peoplesoft																
060 Not Used																
060 Commissioner																
250 Prosecutor - Civil																
320 Treasurer - Elected Treasurer																
320 Treasurer - Cashiering																
320 Treasurer - Finance																
320 Treasurer -Tax Collection																
335 Information Systems																
041 Human Resources																
050 Civil Service																
100 Facilities Maintenance																
260 Purchasing - Direct Purch																
260 Purchasing - Mail Center																
260 Purchasing - General Purch Services																
270 State Examiner																
289 Campus Security																
Steam Plant																
Direct Billing																
320 Treasurer's Utilities Lockbox																
Direct Service Departments: 005 Coop Extension		$ 530	$ 2,644	$ 157	$ 806	$ 517	$ 1	$ -	$ -	$ -	$ -	$ 6,274	$ -	$ 291	$ 57,564	$ 1,720
011 Bd Of Equalization		$ 191	$ 958	$ 78	$ 266	$ 388	$ 0	$ -	$ -	$ 173	$ -	$ -	$ -	$ 122	$ 43,775	$ 1,290
020 Aud Auto		$ 708	$ 3,546	$ -	$ 326	$ 1,423	$ 1	$ -	$ -	$ 104	$ -	$ 7,826	$ -	$ 444	$ 8,244	$ 4,729
020 Aud Other		$ 1,764	$ 9,069	$ 78	$ 1,128	$ 2,392	$ 3	$ -	$ -	$ 17,276	$ -	$ 6,597	$ -	$ 1,699	$ 172,713	$ 7,954
025 Boundary Rev		$ 216	$ 1,088	$ -	$ 239	$ 336	$ 0	$ -	$ -	$ -	$ -	$ 323	$ -	$ 165	$ 23,893	$ 1,118
040 Dept of Emergency Mgt		$ 907	$ 4,707	$ 1,098	$ 1,167	$ 1,035	$ 1	$ -	$ -	$ -	$ -	$ 259	$ 581	$ 61	$ 58,967	$ 3,440
061 Hearing Examiner		$ 141	$ 719	$ -	$ 141	$ 259	$ 0	$ -	$ -	$ -	$ -	$ 129	$ 628	$ 104	$ 38	$ 860
070 Medical Examiner		$ 712	$ 3,716	$ 78	$ 1,346	$ 1,293	$ 1	$ -	$ -	$ 4,024	$ -	$ 259	$ -	$ 698	$ 40,545	$ 4,299
090 Clerk		$ 1,764	$ 9,074	$ 78	$ 769	$ 7,242	$ 3	$ -	$ -	$ -	$ -	$ 1,164	$ -	$ 1,560	$ 168,546	$ 24,077
190 District Court		$ 3,394	$ 17,546	$ 157	$ 2,358	$ 10,540	$ 6	$ -	$ -	$ 21,317	$ -	$ 2,458	$ 581	$ 2,506	$ 200,219	$ 35,040
199 Martin Hall		$ 61	$ 341	$ -	$ 36	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ 159	$ -	$ -
200 Juvenile		$ 6,426	$ 32,753	$ 627	$ 2,932	$ 14,174	$ 10	$ -	$ -	$ 1,388	$ -	$ 7,632	$ 6,493	$ 4,206	$ 361,766	$ 47,122
203 Pre-Trial Services		$ 355	$ 1,801	$ -	$ 209	$ 870	$ 1	$ -	$ -	$ 1,596	$ -	$ -	$ 581	$ 278	$ 21,340	$ 3,225
220 Parks & Rec		$ 2,408	$ 12,045	$ 2,196	$ 6,606	$ 2,716	$ 4	$ -	$ -	$ 14,171	$ -	$ 18,885	$ 528	$ 1,561	$ 73,279	$ 9,029
222 Ballpark		$ 44	$ 234	$ -	$ 141	$ -	$ 0	$ -	$ -	$ -	$ -	$ 65	$ -	$ 73	$ -	$ -
250 Prosecutor Criminal		$ 3,632	$ 19,128	$ 157	$ 1,903	$ 12,784	$ 6	$ -	$ -	$ 842	$ -	$ 4,463	$ 2,186	$ 4,848	$ 190,326	$ 42,435
250 Prosecutor Support Enforcement		$ 1,010	$ 5,358	$ -	$ 907	$ 4,184	$ 2	$ -	$ -	$ -	$ -	$ 65	$ 475	$ 41	$ 765	$ 13,126
288 SCOPE		$ 199	$ 1,001	$ -	$ 1,403	$ -	$ 0	$ -	$ -	$ -	$ -	$ 65	$ -	$ 138	$ -	$ -
290 Sheriff		$ 14,733	$ 77,767	$ 13,881	$ 12,100	$ 40,090	$ 25	$ -	$ -	$ 110,525	$ -	$ 18,169	$ 2,640	$ 13,453	$ 647,258	$ 133,283
291 Jail		$ 7,558	$ 40,639	$ 627	$ 5,795	$ 30,391	$ 13	$ -	$ -	$ 14,208	$ -	$ 4,010	$ 6,441	$ 10,540	$ 328,329	$ 101,037
292 Geiger Confinement		$ 2,216	$ 12,473	$ -	$ 45	$ -	$ 4	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,056	$ -	$ -
295 Communications		$ 403	$ 2,064	$ 5,725	$ 1,036	$ 1,035	$ 1	$ -	$ -	$ -	$ -	$ 259	$ 581	$ 317	$ 14,234	$ 3,440
305 Public Defender		$ 3,379	$ 17,884	$ 235	$ 2,603	$ 11,510	$ 6	$ -	$ -	$ 1,405	$ -	$ 2,716	$ 581	$ 4,473	$ 123,681	$ 38,265
306 Counsel for Defense		$ 460	$ 2,423	$ -	$ 554	$ 1,423	$ 1	$ -	$ -	$ -	$ -	$ -	$ -	$ 691	$ 13,196	$ 4,729
310 Superior Court		$ 7,589	$ 38,074	$ 235	$ 33,974	$ 7,889	$ 12	$ -	$ -	$ 25,931	$ -	$ 6,791	$ 53	$ 4,118	$ 184,423	$ 26,227
330 SCRAPS		$ 1,920	$ 9,564	$ -	$ 3,626	$ 2,199	$ 3	$ -	$ -	$ 25,810	$ -	$ 17,398	$ 1,267	$ 624	$ 62,879	$ 7,309
336 Health District		$ 738	$ 4,125	$ -	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ -	$ -	$ 2,006	$ -	$ -
341 Debt Service		$ 107	$ 515	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 158	$ 746	$ -	$ -
FD 102 Treas O&M		$ -	$ 1,665	$ -	$ 275	$ -	$ 1	$ -	$ -	$ -	$ -	$ 323	$ 2,006	$ 324	$ -	$ -
FD 103 Auditor O&M		$ -	$ 2,669	$ 78	$ 254	$ 647	$ 1	$ -	$ -	$ -	$ -	$ 4,851	$ 106	$ -	$ -	$ 2,150
FD 105 RID Admin		$ -	$ 842	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 1,848	$ 13	$ -	$ -
FD 106 Treasurer's REET Elec		$ -	$ 96	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 739	$ -	$ -	$ -
FD 107 Investment Pool		$ -	$ 2,669	$ -	$ 45	$ -	$ 1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 109 Courthouse		$ -	$ 58	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 110 County Roads		$ -	$ 101,395	$ 2,353	$ 8,710	$ 18,075	$ 32	$ -	$ -	$ 2,411	$ -	$ 13,970	$ 12,195	$ 29,220	$ -	$ 106,884
FD 112 Growth Man Act		$ -	$ 64	$ -	$ 3	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 113 Veteran Services		$ -	$ 3,636	$ -	$ 3,504	$ 517	$ 1	$ -	$ -	$ -	$ -	$ -	$ 850	$ 1,239	$ -	$ 1,720
FD 115 Dispute Resolution		$ -	$ 511	$ -	$ 72	$ -	$ 0	$ -	$ -	$ -	$ -	$ 1,423	$ -	$ -	$ -	$ -
FD 116 Commute Trip Reduction		$ -	$ 2,729	$ -	$ 592	$ -	$ 1	$ -	$ -	$ -	$ -	$ -	$ 1,531	$ -	$ -	$ -
FD 117 Conservation Futures		$ -	$ 3,817	$ 549	$ 1,496	$ -	$ 1	$ -	$ -	$ -	$ -	$ 65	$ 1,056	$ 3,162	$ -	$ -
FD 118 County Tax Ref		$ -	$ 229	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 2,428	$ 46	$ -	$ -
FD 122 Recreation		$ -	$ 4,443	$ -	$ 1,002	$ -	$ 1	$ -	$ -	$ -	$ -	$ 7,050	$ 53	$ -	$ -	$ -
FD 123 Spokane CO Housing		$ -	$ 3,547	$ -	$ 263	$ -	$ 1	$ -	$ -	$ -	$ -	$ 5,174	$ 106	$ -	$ -	$ -
FD 126 Hotel/Motel Tax		$ -	$ 714	$ -	$ 33	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 633	$ -	$ -	$ -
FD 127 Car Rental Tax		$ -	$ 387	$ -	$ 15	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 633	$ -	$ -	$ -
FD 128 Liberty Lake Transportation		$ -	$ 58	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 129 Conservation Prop Care		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 323	$ 53	$ -	$ -	$ -
FD 130 WMOBE		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 131 Comm Development		$ -	$ 6,241	$ -	$ 1,394	$ 905	$ 2	$ -	$ -	$ -	$ -	$ 2,716	$ 3,431	$ -	$ -	$ 3,010
FD 132 911		$ -	$ 12,685	$ 784	$ 1,661	$ 7,578	$ 4	$ -	$ -	$ 6,505	$ -	$ 5,497	$ 2,958	$ -	$ -	$ 26,195
FD 133 Victim Witness		$ -	$ 2,167	$ -	$ 317	$ 459	$ 1	$ -	$ -	$ -	$ -	$ 3,104	$ 422	$ -	$ -	$ 1,526
FD 134 Clerk LFO		$ -	$ 1,332	$ -	$ 120	$ -	$ 0	$ -	$ -	$ -	$ -	$ 711	$ -	$ -	$ -	$ -
FD 135 REET 1&2		$ -	$ 231	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 211	$ -	$ -	$ -
FD 136 Mental Health Risk Reserve		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 139 RID Guaranty Trust		$ -	$ 1	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 140 Spokane CO RBN Prop		$ -	$ 1,830	$ -	$ 1,113	$ 129	$ 1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 430
FD 141 Dom Viol Advocacy		$ -	$ 285	$ -	$ 12	$ -	$ 0	$ -	$ -	$ -	$ -	$ 1,488	$ -	$ -	$ -	$ -
FD 142 Tourism Promotion Area		$ -	$ 2,601	$ -	$ 61	$ -	$ 1	$ -	$ -	$ -	$ -	$ -	$ 633	$ -	$ -	$ -
FD 143 Historical Doc Preservation		$ -	$ 1,602	$ -	$ 156	$ -	$ 0	$ -	$ -	$ -	$ -	$ 4,786	$ -	$ -	$ -	$ -
FD 144 Trial Court Improvement		$ -	$ 340	$ -	$ 75	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 145 Substance Abuse		$ -	$ 15,634	$ 1,019	$ 4,484	$ 1,035	$ 5	$ -	$ -	$ 35	$ -	$ 841	$ 3,590	$ -	$ -	$ 3,440
FD 146 Dev Disabilities		$ -	$ 12,668	$ -	$ 1,936	$ 724	$ 4	$ -	$ -	$ 35	$ -	$ 388	$ 4,065	$ 894	$ -	$ 2,408
FD 147 Homelessness Prevention		$ -	$ 4,660	$ -	$ 177	$ -	$ 1	$ -	$ -	$ -	$ -	$ 9,637	$ 475	$ -	$ -	$ -
FD 148 Mental Health		$ -	$ 79,432	$ 78	$ 4,817	$ 4,009	$ 25	$ -	$ -	$ 35	$ -	$ 647	$ 9,872	$ 894	$ -	$ 13,328
FD 150 Probation		$ -	$ 4,697	$ -	$ 494	$ 2,586	$ 1	$ -	$ -	$ 87	$ -	$ 4,333	$ 106	$ -	$ -	$ 8,599
FD 161 Indigent Defense Improvement		$ -	$ 11	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 162 Indigent Dep and Termination Defense		$ -	$ 4	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 216 TIF Dist #1		$ -	$ 139	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 1,478	$ 656	$ -	$ -
FD 217 TIF Dist #2		$ -	$ 137	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 897	$ 431	$ -	$ -
FD 302 Courthouse Improvements		$ -	$ 605	$ -	$ 353	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 370	$ -	$ -	$ -
FD 303 Parks Cap Proj & Improv		$ -	$ 2,309	$ -	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 401 Sewer Operational WWT		$ -	$ 26,383	$ 1,019	$ 4,048	$ 2,586	$ 8	$ -	$ -	$ 20,398	$ -	$ 5,239	$ 15,309	$ -	$ -	$ 17,198
FD 403 Sewer Construction		$ -	$ 14,316	$ -	$ 1,310	$ 323	$ 5	$ -	$ -	$ -	$ -	$ 453	$ 211	$ -	$ -	$ 2,150
FD 404 Landfill Closure		$ -	$ 3,447	$ 471	$ 1,044	$ 388	$ 1	$ -	$ -	$ -	$ -	$ 129	$ 1,531	$ -	$ -	$ 2,580
FD 405 Golf		$ -	$ 11,551	$ 2,431	$ 3,710	$ 1,552	$ 4	$ -	$ -	$ -	$ -	$ 31,238	$ 1,109	$ -	$ -	$ 5,159
FD 406 Building and Planning		$ -	$ 12,602	$ 157	$ 1,646	$ 6,044	$ 4	$ -	$ -	$ 31,794	$ -	$ 4,398	$ 1,848	$ -	$ -	$ 18,768
FD 407 Fair		$ -	$ 12,352	$ 235	$ 3,743	$ 2,392	$ 4	$ -	$ -	$ -	$ -	$ 7,308	$ 4,012	$ -	$ -	$ 7,954
FD 409 Stormwater		$ -	$ 4,204	$ 235	$ 805	$ 388	$ 1	$ -	$ -	$ -	$ -	$ 65	$ 6,441	$ 3,301	$ -	$ 2,580
FD 415 Geiger Corrections Center		$ -	$ 31,285	$ 3,058	$ 6,385	$ 18,881	$ 10	$ -	$ -	$ 11,465	$ -	$ 4,204	$ 5,279	$ -	$ -	$ 62,772
FD 436 Aquifer Protection Agency		$ -	$ 4,545	$ 78	$ 742	$ 362	$ 1	$ -	$ -	$ -	$ -	$ -	$ 2,904	$ 2,678	$ -	$ 2,451
FD 438 General Facilities Charge		$ -	$ 185	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ 129	$ -	$ -	$ -	$ -
FD 501 Equip Rent/Revolving		$ -	$ 18,596	$ 11,450	$ 18,155	$ 1,940	$ 6	$ -	$ -	$ -	$ -	$ 970	$ 211	$ -	$ -	$ 12,898
FD 503 Information Systems Fund		$ -	$ 17,716	$ 3,921	$ 1,502	$ 7,501	$ 6	$ -	$ -	$ 1,162	$ -	$ 841	$ 2,270	$ -	$ -	$ 24,937
FD 505 Industrial Ins		$ -	$ 6,024	$ 392	$ 1,125	$ 750	$ 2	$ -	$ -	$ -	$ -	$ 582	$ 2,270	$ -	$ -	$ 2,494
FD 506 Dental Ins		$ -	$ 4,520	$ -	$ 66	$ 1,009	$ 1	$ -	$ -	$ -	$ -	$ 194	$ 581	$ -	$ -	$ -
FD 507 Liability Insurance		$ -	$ 12,995	$ -	$ 2,295	$ -	$ 4	$ -	$ -	$ 473,096	$ -	$ 388	$ 2,587	$ -	$ -	$ 3,354
FD 508 Medical Insurance		$ -	$ 17,893	$ -	$ 156	$ -	$ 6	$ -	$ -	$ -	$ -	$ 1,746	$ 2,745	$ -	$ -	$ -
FD 509 Unemployment Ins		$ -	$ 677	$ -	$ 12	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 512 Public Works Admin		$ -	$ 1,881	$ -	$ 359	$ 194	$ 1	$ -	$ -	$ 118,556	$ -	$ -	$ -	$ -	$ -	$ 1,290
FD 631 Payroll Clearing		$ -	$ 6,655	$ -	$ -	$ -	$ 2	$ -	$ -	$ -	$ -	$ 43,398	$ 78,184	$ -	$ -	$ -
FD 656 Weed Control		$ -	$ 461	$ -	$ 1,384	$ -	$ 0	$ -	$ -	$ -	$ -	$ 388	$ 950	$ 700	$ -	$ -
FD 658 Health District Fund		$ -	$ 8,523	$ -	$ 13,060	$ 32,331	$ 3	$ -	$ -	$ -	$ -	$ 20,890	$ 19,110	$ -	$ -	$ -
FD 659 Air Pollution		$ -	$ 788	$ -	$ 3,192	$ -	$ 0	$ -	$ -	$ -	$ -	$ 3,169	$ 686	$ -	$ -	$ -
FD 660 Law Library		$ -	$ 1,368	$ -	$ 530	$ 129	$ 0	$ -	$ -	$ -	$ -	$ 3,945	$ -	$ -	$ -	$ -
FD 664 Liberty Lake Transport Mitigation		$ -	$ 58	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 665 Liberty Lake Transport Fund		$ -	$ 167	$ -	$ 3	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 1,689	$ 141	$ -	$ -
FD 673 ALTCEW		$ -	$ 1,080	$ -	$ 5,155	$ -	$ 0	$ -	$ -	$ -	$ -	$ 2,264	$ 6,968	$ -	$ -	$ -
FD 677 Newman Lake		$ -	$ 891	$ -	$ 236	$ -	$ 0	$ -	$ -	$ -	$ -	$ 65	$ 1,214	$ 390	$ -	$ -
FD 680 FD 680-681 ESD		$ -	$ 2,887	$ -	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ 517	$ -	$ -	$ -	$ -
FD 683 FD 683-687 ESD		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 6,532	$ 5,643	$ -	$ -	$ -
FD 694 WA Govts		$ -	$ 697	$ -	$ 1,852	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Public Facilities Distr		$ -	$ 2,771	$ -	$ 6,597	$ -	$ 1	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Airports		$ -	$ 4,711	$ -	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ 18,174	$ 3,431	$ -	$ -	$ -
Sewer Bonds		$ -	$ 137	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 7,857	$ -	$ -	$ -
Fire Districts		$ -	$ 10,306	$ -	$ 9,260	$ -	$ 3	$ -	$ -	$ -	$ -	$ 7,438	$ 31,411	$ 92,889	$ -	$ -
Cemetery Districts		$ -	$ 1,268	$ -	$ 634	$ -	$ 0	$ -	$ -	$ -	$ -	$ 259	$ 6,589	$ 131	$ -	$ -
Water Districts		$ -	$ 3,550	$ -	$ 3,276	$ -	$ 1	$ -	$ -	$ -	$ -	$ 7,244	$ 7,232	$ 59	$ -	$ -
Irrigation Districts		$ -	$ 4,317	$ -	$ 2,777	$ -	$ 1	$ -	$ -	$ -	$ -	$ 6,060	$ 16,999	$ 8,851	$ -	$ -
School Districts		$ -	$ 39,223	$ -	$ 1,373	$ -	$ 12	$ -	$ -	$ -	$ -	$ 100,118	$ 109,542	$ 302,319	$ -	$ -
Library District		$ -	$ 1,537	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ 4,857	$ 10,789	$ 18,661	$ -	$ -
State Funds		$ -	$ 10,581	$ -	$ 12	$ -	$ 3	$ -	$ -	$ -	$ -	$ 72,243	$ 26,501	$ 142,264	$ -	$ -
Joint Park & Rec		$ -	$ 50	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 792	$ 17	$ -	$ -
RID		$ -	$ 2,364	$ -	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ -	$ 25,076	$ 2,729	$ -	$ -
Sewer Districts		$ -	$ 2,091	$ -	$ 3,219	$ -	$ 1	$ -	$ -	$ -	$ -	$ 3,104	$ 4,962	$ 304	$ -	$ -
Transit		$ -	$ 9,113	$ -	$ -	$ -	$ 3	$ -	$ -	$ -	$ -	$ 57,368	$ 4,857	$ -	$ -	$ -
UUD		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 902	$ -	$ -
Other		$ -	$ 680	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ 29,363	$ 52,690	$ -	$ -	$ -
C10 City of Spokane		$ -	$ 242	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 1,953	$ 107,722	$ -	$ -
C16 City of Spokane Valley		$ -	$ 843	$ -	$ -	$ -	$ 0	$ -	$ -	$ 5,325	$ -	$ 1,552	$ 4,593	$ 23,310	$ -	$ -
Cities & Towns		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
FD 434 SCRWRF		$ -	$ 2,441	$ 235	$ 462	$ 269	$ 1	$ -	$ -	$ -	$ -	$ -	$ 581	$ -	$ -	$ 1,720
225 Motor Sports		$ 102	$ 528	$ 627	$ 338	$ -	$ 0	$ -	$ -	$ -	$ -	$ 259	$ -	$ 3,249	$ -	$ -
FD 316 TIF District No 3-Medical Lake		$ -	$ 146	$ -	$ 3	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ 179	$ -	$ -
C01 TOWN, AIRWAY HEIGHTS - GENERAL		$ -	$ 156	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 1,689	$ 1,414	$ -	$ -
C02 CITY, CHENEY - GENERAL		$ -	$ 150	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 1,584	$ 2,373	$ -	$ -
C03 CITY, DEER PARK - GENERAL		$ -	$ 158	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 1,584	$ 379	$ -	$ -
C04 TOWN, FAIRFIELD - GENERAL		$ -	$ 127	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 1,584	$ 161	$ -	$ -
C05 TOWN, LATAH - GENERAL		$ -	$ 123	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 1,584	$ 30	$ -	$ -
C06 CITY, MEDICAL LAKE - GENERAL		$ -	$ 154	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 1,637	$ 1,100	$ -	$ -
C07 TOWN, MILLWOOD - GENERAL		$ -	$ 125	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 1,584	$ 696	$ -	$ -
C08 TOWN, ROCKFORD - GENERAL		$ -	$ 123	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 1,161	$ 159	$ -	$ -
C09 TOWN, SPANGLE - GENERAL		$ -	$ 141	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 1,584	$ 111	$ -	$ -
C11 TOWN, WAVERLY - GENERAL		$ -	$ 116	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 1,584	$ 20	$ -	$ -
C15 City, Liberty Lake - General		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,488	$ -	$ 3,251	$ -	$ -
FD 160 Emergency Communication Tax		$ -	$ 195	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ 53	$ -	$ -	$ -
C12-51 C12-C51		$ -	$ 1,676	$ -	$ -	$ -	$ 1	$ -	$ -	$ -	$ -	$ -	$ 17,368	$ -	$ -	$ -
202 District Court Probation		$ -	$ 2	$ -	$ -	$ -	$ 0	$ -	$ -	$ -	$ -	$ -	$ -	$ 198	$ -	$ -
FD 672 FD 672		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 7,114	$ -	$ -	$ -	$ -
FD 692 FD 692-693		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 5,239	$ -	$ -	$ -	$ -
FD 654 FD 654		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 633	$ -	$ -	$ -
FD 218 FD 218		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,531	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Grand Total		$ 63,669	$ 933,891	$ 54,681	$ 218,351	$ 265,463	$ 295	$ -	$ -	$ 909,471	$ -	$ 631,883	$ 591,185	$ 820,137	$ 2,795,982	$ 848,744
Subtotal Indirect		$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Subtotal Direct		$ 63,669	$ 933,891	$ 54,681	$ 218,351	$ 265,463	$ 295	$ -	$ -	$ 909,471	$ -	$ 631,883	$ 591,185	$ 820,137	$ 2,795,982	$ 848,744
		$ - IS	$ - IS	$ - IS	$ - IS	$ IS	IS	$ - IS	$ -	$	$	$ - IS	$ IS	$	$ IS	
		Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.

SECTION IX

Section IX
Direct Service Department Indirect Cost Rates

Spokane County
Indirect Cost Model
Departmental Indirect Cost Rates - Countywide Allocations
2008 Actuals

Department		Current 2008 A-87 Allocations	2006 Carry Forward	Proposed Total Costs	Expenditures	Indirect Cost Rates
005	Coop Extension	$ 164,006	$ 49,689	$ 213,696	$ 419,120	50.99%
011	Bd Of Equalization	$ 55,979	$ 32,890	$ 88,868	$ 176,125	50.46%
020	Aud Auto	$ 79,610	$ (30,687)	$ 48,923	$ 639,296	7.65%
020	Aud Other	$ 437,194	$ (168,529)	$ 268,665	$ 2,807,016	9.57%
025	Boundary Rev	$ 39,099	$ 10,076	$ 49,175	$ 237,502	20.71%
040	Dept of Emergency Mgt	$ 206,316	$ 2,085	$ 208,401	$ 1,826,749	11.41%
061	Hearing Examiner	$ 10,068	$ (7,262)	$ 2,805	$ 182,168	1.54%
070	Medical Examiner	$ 92,299	$ (76,282)	$ 16,017	$ 1,379,920	1.16%
090	Clerk	$ 421,752	$ 72,445	$ 494,197	$ 2,763,519	17.88%
190	District Court	$ 1,012,471	$ 117,409	$ 1,129,881	$ 5,769,280	19.58%
199	Martin Hall	$ 1,060	$ 87	$ 1,146	$ 228,125	0.50%
200	Juvenile	$ 1,116,199	$ 31,498	$ 1,147,697	$ 8,647,671	13.27%
203	Pre-Trial Services	$ 50,407	$ 13,723	$ 64,129	$ 438,639	14.62%
220	Parks & Rec	$ 411,484	$ 135,161	$ 546,645	$ 2,317,792	23.58%
222	Ballpark	$ 31,466	$ (415)	$ 31,052	$ 105,712	29.37%
250	Prosecutor Criminal	$ 594,934	$ -	$ 594,934	$ 7,873,001	7.56%
250	Prosecutor Support Enforcement	$ 130,542	$ 4,683	$ 135,224	$ 2,374,882	5.69%
288	SCOPE	$ 4,791	$ (5,264)	$ (472)	$ 198,024	-0.24%
290	Sheriff	$ 3,139,635	$ 385,778	$ 3,525,414	$ 34,322,619	10.27%
291	Jail	$ 2,737,656	$ 374,478	$ 3,112,134	$ 20,524,785	15.16%
292	Geiger Confinement	$ 37,755	$ 34,521	$ 72,277	$ 8,708,612	0.83%
295	Communications	$ 174,108	$ (9,349)	$ 164,760	$ 587,023	28.07%
305	Public Defender	$ 411,059	$ 706	$ 411,766	$ 8,210,207	5.02%
306	Counsel for Defense	$ 59,510	$ 9,869	$ 69,378	$ 993,634	6.98%
310	Superior Court	$ 1,461,381	$ 224,195	$ 1,685,577	$ 7,121,369	23.67%
330	SCRAPS	$ 278,956	$ 54,723	$ 333,679	$ 1,452,293	22.98%
336	Health District	$ 12,480	$ 8,564	$ 21,043	$ -	NA
341	Debt Service	$ 2,224	$ (18,606)	$ (16,382)	$ 1,073,415	-1.53%
FD 102	Treas O&M	$ 9,073	$ (755)	$ 8,317	$ 140,812	5.91%
FD 103	Auditor O&M	$ 16,656	$ 5,188	$ 21,844	$ 354,032	6.17%
FD 105	RID Admin	$ 3,994	$ (13,677)	$ (9,683)	$ 41,349	-23.42%
FD 106	Treasurer's REET Elec	$ 1,058	$ (134)	$ 924	$ -	NA
FD 107	Investment Pool	$ 6,515	$ 3,303	$ 9,818	$ 133,402	7.36%
FD 109	Courthouse	$ 277	$ 241	$ 519	$ -	NA
FD 110	County Roads	$ 859,925	$ 5,886	$ 865,810	$ 49,105,666	1.76%
FD 112	Growth Man Act	$ 727	$ (1,001)	$ (274)	$ -	NA
FD 113	Veteran Services	$ 25,023	$ 4,054	$ 29,077	$ 713,286	4.08%
FD 115	Dispute Resolution	$ 2,936	$ (2,220)	$ 716	$ 112,010	0.64%
FD 116	Commute Trip Reduction	$ 9,876	$ (2,549)	$ 7,328	$ 408,818	1.79%
FD 117	Conservation Futures	$ 19,262	$ 7,167	$ 26,429	$ 1,346,880	1.96%
FD 118	County Tax Ref	$ 3,260	$ 47	$ 3,308	$ -	NA
FD 122	Recreation	$ 21,605	$ 8,244	$ 29,848	$ 389,903	7.66%
FD 123	Spokane CO Housing	$ 14,793	$ 7,091	$ 21,885	$ 1,662,959	1.32%
FD 126	Hotel/Motel Tax	$ 2,375	$ (127)	$ 2,248	$ 552,340	0.41%
FD 127	Car Rental Tax	$ 2,017	$ (622)	$ 1,396	$ 292,609	0.48%
FD 128	Liberty Lake Transportation	$ 256	$ 135	$ 392	$ -	NA
FD 129	Conservation Prop Care	$ 877	$ (1,470)	$ (592)	$ 37,904	-1.56%
FD 130	WMOBE	$ -	$ (25)	$ (25)	$ -	NA
FD 131	Comm Development	$ 32,925	$ 8,573	$ 41,498	$ 2,340,782	1.77%
FD 132	911	$ 97,008	$ 35,321	$ 132,328	$ 3,642,447	3.63%
FD 133	Victim Witness	$ 12,716	$ (887)	$ 11,830	$ 363,208	3.26%
FD 134	Clerk LFO	$ 5,190	$ 2,544	$ 7,734	$ 343,571	2.25%
FD 135/136	REET 1&2	$ 755	$ (20,415)	$ (19,660)	$ 3,120,323	-0.63%
FD 138	Mental Health Risk Reserve	$ -	$ -	$ -	$ -	NA
FD 139	RID Guaranty Trust	$ 359	$ 142	$ 502	$ 483	103.97%
FD 140	Spokane CO RSN Prop	$ 8,673	$ 3,894	$ 12,567	$ 463,839	2.71%
FD 141	Dom Viol Advocacy	$ 2,343	$ (2,020)	$ 322	$ 12,065	2.67%
FD 142	Tourism Promotion Area	$ 7,118	$ (2,834)	$ 4,284	$ 1,687,592	0.25%
FD 143	Historical Doc Preservation	$ 9,893	$ 5,040	$ 14,932	$ 302,060	4.94%
FD 144	Trial Court Improvement	$ 1,683	$ 1,440	$ 3,122	$ 96,741	3.23%
FD 145	Substance Abuse	$ 57,083	$ 35,558	$ 92,641	$ 6,088,104	1.52%
FD 146	Dev Disabilities	$ 45,823	$ 18,631	$ 64,454	$ 6,778,695	0.95%
FD 147	Homelessness Prevention	$ 23,473	$ 15,655	$ 39,129	$ 1,159,936	3.37%
FD 148	Mental Health	$ 231,773	$ 51,039	$ 282,812	$ 49,472,443	0.57%
FD 150	Probation	$ 76,934	$ (20,227)	$ 56,707	$ 1,389,122	4.08%
FD 161	Indigent Defense Improvement	$ 27	$ -	$ 27	$ -	NA
FD 162	Indigent Dep and Terminaton Defense	$ 10	$ -	$ 10	$ -	NA
FD 216	TIF Dist #1	$ 2,463	$ 366	$ 2,828	$ -	NA
FD 217	TIF Dist #2	$ 1,652	$ -	$ 1,652	$ -	NA
FD 302	Courthouse Improvements	$ 8,588	$ 4,807	$ 13,395	$ 4,274,263	0.31%

Department		Current 2008 A-87 Allocations	2006 Carry Forward	Proposed Total Costs	Total Expenditures	Indirect Cost Rates
FD 303	Parks Cap Proj & Improv	$ 5,655	$ 4,245	$ 9,900	$ 2,350,862	0.42%
FD 401/E01	Sewer Operations/ WWT	$ 335,998	$ 114,233	$ 450,232	$ 22,955,068	1.96%
FD 403	Sewer Construction	$ 110,853	$ (11,121)	$ 99,731	$ 817,706	12.20%
FD 404	Landfill Closure	$ 18,330	$ 4,651	$ 22,982	$ 727,348	3.16%
FD 405	Golf	$ 86,202	$ 10,754	$ 96,956	$ 2,133,374	4.54%
FD 406	Building and Planning	$ 175,970	$ 21,064	$ 197,034	$ 4,787,253	4.12%
FD 407	Fair	$ 88,537	$ 6,158	$ 94,695	$ 5,194,427	1.82%
FD 409	Stormwater	$ 46,093	$ 17,910	$ 64,003	$ 710,188	9.01%
FD 415	Geiger Corrections Center	$ 235,072	$ 39,040	$ 274,111	$ 14,415,941	1.90%
FD 436	Aquifer Protection Agency	$ 33,896	$ 8,375	$ 42,271	$ 3,797,441	1.11%
FD 438	General Facilities Charge	$ 565	$ (13,028)	$ (12,463)	$ 5,697,108	-0.22%
FD 501	Equip Rent/Revolving	$ 268,627	$ 20,470	$ 289,097	$ 10,549,799	2.74%
FD 503	Information Systems Fund	$ 145,353	$ 20,252	$ 165,604	$ 6,659,273	2.49%
FD 505	Industrial Ins	$ 39,842	$ 13,067	$ 52,908	$ 2,767,114	1.91%
FD 506	Dental Ins	$ 14,194	$ 3,411	$ 17,605	$ 2,831,981	0.62%
FD 507	Liability Insurance	$ 174,542	$ 52,586	$ 227,127	$ 7,346,794	3.09%
FD 508	Medical Insurance	$ 49,195	$ 12,964	$ 62,159	$ 12,500,451	0.50%
FD 509	Unemployment Ins	$ 1,962	$ 573	$ 2,535	$ 209,332	1.21%
FD 512	Public Works Admin	$ 30,572	$ 4,121	$ 34,692	$ 429,053	8.09%
FD 631	Payroll Clearing	$ 137,020	$ 107,911	$ 244,930	$ -	NA
FD 655	Weed Control	$ 4,626	$ (2)	$ 4,624	$ -	NA
FD 658	Health District Fund	$ 314,793	$ 196,133	$ 510,926	$ 2,885,170	17.71%
FD 659	Air Pollution	$ 10,189	$ (1,673)	$ 8,515	$ -	NA
FD 660	Law Library	$ 54,261	$ 48,320	$ 102,580	$ 258,713	39.65%
FD 664	Liberty Lake Transport Mitigation	$ 137	$ (1,083)	$ (946)	$ -	NA
FD 665	Liberty Lake Transport Fund	$ 2,226	$ (145)	$ 2,081	$ 304	685.60%
FD 673	ALTCEW	$ 16,973	$ (2,300)	$ 14,674	$ -	NA
FD 677	Newman Lake	$ 8,511	$ 5,143	$ 13,655	$ 225,802	6.05%
FD 680-681	FD 680-681 ESD	$ 7,318	$ 2,985	$ 10,303	$ -	NA
FD 683-687	FD 683-687 ESD	$ 12,075	$ (14,497)	$ (2,421)	$ -	NA
FD 694	WA Govts	$ 4,603	$ (8,701)	$ (4,099)	$ -	NA
	Public Facilities Distr	$ 15,987	$ (11,924)	$ 4,063	$ -	NA
	Airports	$ 32,700	$ (16,120)	$ 16,580	$ -	NA
	Sewer Bonds	$ 8,190	$ (3,136)	$ 5,054	$ 4,991,964	0.10%
	Fire Districts	$ 165,272	$ 2,751	$ 168,023	$ -	NA
	Cemetery Districts	$ 10,609	$ 3,674	$ 14,282	$ -	NA
	Water Districts	$ 26,172	$ (2,640)	$ 23,533	$ -	NA
	Irrigation Districts	$ 44,875	$ 14,940	$ 59,814	$ -	NA
	School Districts	$ 605,735	$ (53,454)	$ 552,282	$ -	NA
	Library District	$ 37,708	$ (1,848)	$ 35,860	$ -	NA
	State Funds	$ 265,941	$ (102,218)	$ 163,723	$ -	NA
	Joint Park & Rec	$ 926	$ 656	$ 1,583	$ -	NA
	RID	$ 33,373	$ -	$ 33,373	$ -	NA
	Sewer Districts	$ 16,514	$ 1,937	$ 18,452	$ -	NA
	Transit	$ 83,689	$ 12,422	$ 96,111	$ -	NA
	ULID	$ 902	$ -	$ 902	$ -	NA
	Other	$ 214,566	$ 18,358	$ 232,925	$ -	NA
C10	City of Spokane	$ 629,713	$ (92,200)	$ 537,514	$ -	NA
C16	City of Spokane Valley	$ 36,294	$ (43,266)	$ (6,972)	$ -	NA
	Cities & Towns	$ -	$ -	$ -	$ -	NA
FD 434	SCRWRF	$ 20,399	$ -	$ 20,399	$ 107,763	18.93%
225	Motor Sports	$ 18,251	$ -	$ 18,251	$ 4,672,392	0.39%
FD 318	TIF District No 3-Medical Lake	$ 524	$ -	$ 524	$ 153,153	0.34%
C01	TOWN, AIRWAY HEIGHTS - GENERAL	$ 3,470	$ -	$ 3,470	$ -	NA
C02	CITY, CHENEY - GENERAL	$ 4,309	$ -	$ 4,309	$ -	NA
C03	CITY, DEER PARK - GENERAL	$ 2,335	$ -	$ 2,335	$ -	NA
C04	TOWN, FAIRFIELD - GENERAL	$ 2,043	$ -	$ 2,043	$ -	NA
C05	TOWN, LATAH - GENERAL	$ 1,903	$ -	$ 1,903	$ -	NA
C06	CITY, MEDICAL LAKE - GENERAL	$ 3,099	$ -	$ 3,099	$ -	NA
C07	TOWN, MILLWOOD - GENERAL	$ 2,573	$ -	$ 2,573	$ -	NA
C08	TOWN, ROCKFORD - GENERAL	$ 1,609	$ -	$ 1,609	$ -	NA
C09	TOWN, SPANGLE - GENERAL	$ 2,028	$ -	$ 2,028	$ -	NA
C11	TOWN, WAVERLY - GENERAL	$ 1,878	$ -	$ 1,878	$ -	NA
C15	City, Liberty Lake - General	$ 4,738	$ -	$ 4,738	$ -	NA
FD 160	Emergency Communication Tax	$ 3,541	$ -	$ 3,541	$ 341,476	1.04%
C12-51	C12-C51	$ 21,315	$ -	$ 21,315	$ -	NA
202	District Court Probation	$ 202	$ -	$ 202	$ 284,164	0.07%
FD 672	FD 672	$ 7,114	$ -	$ 7,114	$ -	NA
FD 692-3	FD 692-693	$ 5,239	$ -	$ 5,239	$ -	NA
FD 654	FD 654	$ 633	$ -	$ 633	$ -	NA
FD 218	FD 218	$ 1,531	$ -	$ 1,531	$ -	NA
		$ -	$ -	$ -	$ -	NA
		$ -	$ -	$ -	$ -	NA
TOTAL		$ 19,573,529	$ 1,791,339	$ 21,364,869	$ 379,007,559	5.64%

APPENDIX A

Appendix A
Internal Service Fund Financial Statements

APPENDIX B

Appendix B
Internal Service Fund Rates and Charges

APPENDIX C

Appendix C
Auditor/Treasurer/Purchasing Department Allocations Detail

Spokane County

Auditor Department - Allocator

2008 Actuals

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Labor Allocation is Current

Allocate Costs

Description	Budget/Actuals	FTEs	Department Allocation Factor		Indirect Cost Pools 1: Aud Fin Srvcs - Elected Auditor	2: Aud Fin Srvcs - Fund Acctng	3: Aud Fin Srvcs - Gen Fund Acctng	4: Aud Fin Srvcs - Gen Acctng	5: Aud Fin Srvcs - Fixed Assets	6: Aud Fin Srvcs - Accts Payable	7: Aud Fin Srvcs - Payroll	8: Aud Fin Srvcs - Peoplesoft	9
Fund Accounting Staff Expense	$ 280,910	3.69	2	Aud Fin Srvcs - Fund Acctng	-	280,910	-	-	-	-	-	-	-
Gen Fund Accounting Staff Expense	$ 54,485	0.77	3	Aud Fin Srvcs - Gen Fund Acctng	-	-	54,485	-	-	-	-	-	-
Fixed Assets Staff Expense	$ 43,298	0.61	5	Aud Fin Srvcs - Fixed Assets	-	-	-	-	43,298	-	-	-	-
Payroll Staff Expense	$ 197,250	2.77	7	Aud Fin Srvcs - Payroll		-	-	-	-	-	197,250	-	-
Accts Payable Staff Expense	$ 168,364	2.37	6	Aud Fin Srvcs - Accts Payable	-	-	-	-	-	168,364	-	-	-
Gen Accounting Staff Expense CAFR	$ 739,413	10.14	4	Aud Fin Srvcs - Gen Acctng		-		739,413	-	-	-	-	-
Gen Accounting Staff Expense CLEAR	$ 2,511	0.04	4	Aud Fin Srvcs - Gen Acctng		-		2,511	-	-	-	-	-
Gen Accounting Staff Expense DEBT	$ 5,118	0.07	4	Aud Fin Srvcs - Gen Acctng	-	-	-	5,118	-	-	-	-	-
Gen Accounting Staff Expense Dist/Comp Units	$ 2,720	0.04	4	Aud Fin Srvcs - Gen Acctng				2,720	-	-	-	-	-
Maintenance & Operations Costs - 0200016	$ 57,535		A	Labor Allocation	-	10,816	2,098	28,868	1,667	6,482	7,595	9	-
People Soft - No Staff Expense	$ 238	0.00	8	Aud Fin Srvcs - Peoplesoft			-	-	-	-	-	238	-
Admin 20.5/48.5 FTE 0200003	$ 28,152		A	Labor Allocation		5,292	1,026	14,125	816	3,172	3,716	4	-
Total Costs	**$ 1,579,994**	**20.50**			**-**	**297,018**	**57,609**	**792,755**	**45,781**	**178,018**	**208,561**	**252**	**-**
Total - Personnel Costs	$ 1,494,307				-	280,910	54,485	749,762	43,298	168,364	197,250	238	-
Total - FTEs		20.50			0.00	3.69	0.77	10.29	0.61	2.37	2.77	0.00	0.00
Labor Allocation					0%	19%	4%	50%	3%	11%	13%	0%	0%

SpokaneCounty

Auditor Department - Allocator

2008 Actuals

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Allocate Offsets / Revenues

Description	Budget/Actuals	Department Allocation Factor		Indirect Cost Pools 1: Aud Fin Srvcs - Elected Auditor	2: Aud Fin Srvcs - Fund Accting	3: Aud Fin Srvcs - Gen Fund Accting	4: Aud Fin Srvcs - Gen Accting	5: Aud Fin Srvcs - Fixed Assets	6: Aud Fin Srvcs - Accts Payable	7: Aud Fin Srvcs - Payroll	8: Aud Fin Srvcs - Peoplesoft	9
0200016 Revenue	$ (38,473)	A	Labor Allocation	-	(7,232)	(1,403)	(19,304)	(1,115)	(4,335)	(5,078)	(6)	-
0200016 Revenue to Fd 660- see Direct Bill	$ 3,690	7	Aud Fin Srvcs - Payroll	-	-	-	-	-	-	3,690	-	-
0200016 Revenue to FD658 - see Direct Bill	$ 22,481	7	Aud Fin Srvcs - Payroll	-	-	-	-	-	-	22,481	-	-
Admin 20.5/48.5 FTE 0200003 Revenue	$ (93)	A	Labor Allocation	-	(17)	(3)	(47)	(3)	(10)	(12)	(0)	-
Elected Auditor ($109119.5) 20.5/48.5 FTE	$ 46,123	1	Aud Fin Srvcs - Elected Auditor	46,123	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
				-	-	-	-	-	-	-	-	-
Total	**$ 33,728**			**46,123**	**(7,250)**	**(1,406)**	**(19,350)**	**(1,117)**	**(4,345)**	**21,080**	**(6)**	**-**

Total Allocated Costs	-	297,018	57,609	792,755	45,781	178,018	208,561	252	-
Total Allocated Offsets / Revenues	46,123	(7,250)	(1,406)	(19,350)	(1,117)	(4,345)	21,080	(6)	-
Total Net Allocated Costs	**46,123**	**289,768**	**56,203**	**773,405**	**44,663**	**173,673**	**229,641**	**246**	**-**

Department Allocation Factors

	Name	Aud Fin Srvcs - Elected Auditor	Aud Fin Srvcs - Fund Accting	Aud Fin Srvcs - Gen Fund Accting	Aud Fin Srvcs - Gen Accting	Aud Fin Srvcs - Fixed Assets	Aud Fin Srvcs - Accts Payable	Aud Fin Srvcs - Payroll	Aud Fin Srvcs - Peoplesoft	
A	Labor Allocation	0%	19%	4%	50%	3%	11%	13%	0%	0%
B	Total Costs	0%	19%	4%	50%	3%	11%	13%	0%	0%
C	FTE Rep LABOR		30%	30%			20%	20%		
D										
E										
F										
G										
H										
I										
J										

Spokane County

Auditor Department- Allocator

2008 Actuals

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Indirect Cost Pools								
1	2	3	4	5	6	7	8	9
Aud Fin Srvcs - Elected Auditor	Aud Fin Srvcs - Fund Accting	Aud Fin Srvcs - Gen Fund Accting	Aud Fin Srvcs - Gen Accting	Aud Fin Srvcs - Fixed Assets	Aud Fin Srvcs - Accts Payable	Aud Fin Srvcs - Payroll	Aud Fin Srvcs - Peoplesoft	

~~Allocation Factor Distributor~~

14 - PA Civil Hours of Support

Allocation Factor		Allocation Factor Data	Department Allocation Factor		Aud Fin Srvcs - Elected Auditor	Aud Fin Srvcs - Fund Accting	Aud Fin Srvcs - Gen Fund Accting	Aud Fin Srvcs - Gen Accting	Aud Fin Srvcs - Fixed Assets	Aud Fin Srvcs - Accts Payable	Aud Fin Srvcs - Payroll	Aud Fin Srvcs - Peoplesoft	
1	Total Exp - For Indirect Rate Calc	$ 1,551,843	B	Total Costs	-	291,726	56,583	778,631	44,965	174,847	204,845	247	-
6	Liability Insurance	$ 25,337	A	Labor Allocation	-	4,763	924	12,713	734	2,855	3,345	4	-
17	Total Taxes Collected	$ 533,398	A	Labor Allocation	-	100,272	19,449	267,630	15,455	60,098	70,409	85	-
26	Equipment Depreciation	$ 4,743	A	Labor Allocation	-	892	173	2,380	137	534	626	1	-
	Courthouse Sq Ft	4,119	A	Labor Allocation	-	774	150	2,067	119	464	544	1	-
	Public Works Sq Ft	1,197	A	Labor Allocation	-	225	44	601	35	135	158	0	-
27	FTE of Represented Employees	16.50	C	FTE Rep LABOR	-	5	5	-	-	3	3	-	-
24	Adj Exp - General Fund	$ 1,551,843	B	Total Costs	-	291,726	56,583	778,630	44,965	174,847	204,845	247	-
39	Adj Exp - Genl Fund-grants-contracts	$ 1,551,843	B	Total Costs	-	291,726	56,583	778,630	44,965	174,847	204,845	247	-
18	ISD Gen Fund Support Combined	$ 314,938	B	Total Costs	-	59,204	11,483	158,019	9,125	35,484	41,572	50	-
21	Avg % PO/Dollars	0.0982	B	Total Costs	-	0.01846	0.00358	0.04927	0.00285	0.01106	0.01296	0.00002	-
22	Purch Direct Support	352.93	B	Total Costs	-	66	13	177	10	40	47	0	-
11	Financial Trans Total	1220	B	Total Costs	-	229	44	612	35	137	161	0	-
13	Account Payable Vouchers	145	B	Total Costs	-	27	5	73	4	16	19	0	-
14	PA Civil Hours of Support	32.25	B	Total Costs	-	6	1	16	1	4	4	0	-
41	Taxes Assessed Gen Fund	622,020	B	Total Costs	-	98,133	19,034	261,921	15,126	58,816	68,907	83	-
					-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-	-

Spokane County

Treasurer Department - Allocator

2008 **Actuals**

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Labor Allocation is Current

Allocate Costs

Description	Budget/Actuals	FTEs	Department Allocation Factor		Indirect Cost Pools 1 Treasurer - Elected Treasurer	2 Treasurer - Cashiering	3 Treasurer - Finance	4 Treasurer - Tax Collection	5 Treasurer's Utilities Lockbox	6	7	8	9
Cashiering Staff Expense	$ 376,527	7.00	2	Treasurer - Cashiering	-	376,527	-	-	-	-	-	-	-
Finance Staff Expense	$ 260,577	4.00	3	Treasurer - Finance	-	-	260,577	-	-	-	-	-	-
Tax Collection	$ 505,566	11.81	4	Treasurer -Tax Collection	-	-	-	505,566	-	-	-	-	-
Lockbox Processing	$ 41,987	0.77	5	Treasurer's Utilities Lockbox	-	-	-	-	41,987	-	-	-	-
Remaining Operating Expenditures after Direct Charges	$ 158,741		A	Labor Allocation	-	50,454	34,917	67,744	5,626	-	-	-	-
Administration Salary costs	$ 232,366	3.00	A	Labor Allocation	-	73,854	51,111	99,165	8,236	-	-	-	-
Adjustment amount	$ 536		A	Labor Allocation	-	170	118	229	19	-	-	-	-
Finance Expense 4115 Bank Fees	$ 139,736		3	Treasurer - Finance	-	-	139,736	-	-	-	-	-	-
Cashiering Expense 4810 Equip Maint -OCR	$ 15,339		2	Treasurer - Cashiering	-	15,339	-	-	-	-	-	-	-
Total Costs	**$ 1,731,374**	**26.58**			-	**516,344**	**486,459**	**672,703**	**56,868**	-	-	-	-
Total - Personnel Costs	$ 1,417,023				-	450,382	311,689	604,730	50,223	-	-	-	-
Total - FTEs		26.58			0.00	7.95	4.66	13.09	0.88	0.00	0.00	0.00	0.00
Labor Allocation					0%	32%	22%	43%	4%	0%	0%	0%	0%

Spokane county

Treasurer Department - Allocator

2008 Actuals

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Allocate Offsets / Revenues

Description	Budget/Actuals		Department Allocation Factor		Indirect Cost Pools 1 Treasurer - Elected Treasurer	2 Treasurer - Cashiering	3 Treasurer - Finance	4 Treasurer - Tax Collection	5 Treasurer's Utilities Lockbox	6	7	8	9
Revenue Premium Holiday (split by FTE)	$ (13,014)		A	Labor Allocation	-	(4,136)	(2,862)	(5,554)	(461)	-	-	-	-
Elected Treasurer	$ 110,598		1	Treasurer - Elected Treasurer	110,598	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-	-
					-	-	-	-	-	-	-	-	-
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Total	**$ 97,584**				**110,598**	**(4,136)**	**(2,862)**	**(5,554)**	**(461)**	-	-	-	-

Total Allocated Costs	-	516,344	486,459	672,703	55,868	-	-	-	-
Total Allocated Offsets / Revenues	110,598	(4,136)	(2,862)	(5,554)	(461)	-	-	-	-
Total Net Allocated Costs	**110,598**	**512,208**	**483,597**	**667,150**	**55,407**	-	-	-	-

Department Allocation Factors

	Name	Treasurer - Elected Treasurer	Treasurer - Cashiering	Treasurer - Finance	Treasurer - Tax Collection	Treasurer's Utilities Lockbox				
A	Labor Allocation	0%	32%	22%	43%	4%	0%	0%	0%	0%
B	Total Costs	0%	30%	28%	39%	3%	0%	0%	0%	0%
C	Labor for sq feet	0%	33%	23%	44%					
D										
E										
F										
G										
H										
I										
J										

Spokane County

Treasurer Department - Allocator

2008 Actuals

Click here to update labor allocation

Indirect Cost Pools								
1	2	3	4	5	6	7	8	9
Treasurer - Elected Treasurer	Treasurer - Cashiering	Treasurer - Finance	Treasurer - Tax Collection	Treasurer's Utilities Lockbox				

Allocation Factor Distributor

14 - PA Civil Hours of Support

Allocation Factor		Allocation Factor Data	Department Allocation Factor		Treasurer - Elected Treasurer	Treasurer - Cashiering	Treasurer - Finance	Treasurer - Tax Collection	Treasurer's Utilities Lockbox				
1	Total Exp - for Indirect Rate Calc	1,841,971.92	B	Total Costs	-	549,327	517,533	715,675	59,437	-	-	-	-
6	Liability Insurance	$ 32,379	A	Labor Allocation	-	10,291	7,122	13,818	1,148	-	-	-	-
17	Total Taxes Collected	$ 633,121	B	Total Costs	-	188,814	177,888	245,991	20,429	-	-	-	-
28	Equipment Depreciation	$ 20,500	A	Labor Allocation	-	6,516	4,509	8,749	727	-	-	-	-
	Courthouse SF	8,363	C	Labor for sq feet	-	2,756	1,907	3,700	-	-	-	-	-
24	Adj Exp - General Fund	1,841,971.92	B	Total Costs	-	549,327	517,533	715,675	59,437	-	-	-	-
39	Adj Exp - Genl Fund-grants-contracts	1,841,971.92	B	Total Costs	-	549,327	517,533	715,675	59,437	-	-	-	-
18	ISD Gen Fund Support Combined	$ 277,313	B	Total Costs	-	82,702	77,916	107,746	8,948	-	-	-	-
21	Avg % PO/Dollars	0.273	B	Total Costs	-	0.0814	0.0767	0.1061	0.0088	-	-	-	-
11	Financial Trans Total	1966	B	Total Costs	-	586	552	764	63	-	-	-	-
13	Accts Payable Vouchers	209	B	Total Costs	-	62	59	81	7	-	-	-	-
14	PA Civil Hours of Support	221.5	B	Total Costs	-	66	62	86	7	-	-	-	-
41	Taxes Assessed Gen Fund	619,616	B	Total Costs	-	184,787	174,092	240,744	19,994	-	-	-	-
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Spokane County

Purchasing Department - Allocator

2008 Actuals

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Labor Allocation Is Current

Allocate Costs

Description	Budget/Actuals	FTEs	Department Allocation Factor		Indirect Cost Pools 1: Purch Direct Support	2: Purchasing - Mail Center	3: Purchasing - Direct Purch	4	5	6	7	8	9
General Purch Services Staff Expense	$ 310,881	4.98	3	Purchasing - Direct Purch	-	-	310,881	-	-	-	-	-	-
Direct Purchasing Services Staff Expense 42.123% of Total	$ 226,260	3.62	1	Purch Direct Support	226,260	-	-	-	-	-	-	-	-
Mail Center Staff	$ 53,721	1.00	2	Purchasing - Mail Center	-	53,721	-	-	-	-	-	-	-
Maintenance and Operations	$ 16,616		A	Labor Allocation	5,648	1,808	9,160	-	-	-	-	-	-
Capital Cost Excluded - In Equipment Depreciation ($12,580	$ -				-	-	-	-	-	-	-	-	-
Office Manager - Supervisor	$ 74,752	1.00	C	Office Manager	-	18,688	56,064	-	-	-	-	-	-
Mail Center Maintenance & Operations (from Cost Pool)	$ 517,435		2	Purchasing - Mail Center	-	617,435	-	-	-	-	-	-	-
Total Costs	**$ 1,199,665**	**10.60**			**231,908**	**591,651**	**376,106**	**-**	**-**	**-**	**-**	**-**	**-**
Total - Personnel Costs	$ 665,614				226,260	72,409	366,945	-	-	-	-	-	-
Total - FTEs		10.60			3.62	1.25	5.73	0.00	0.00	0.00	0.00	0.00	0.00
Labor Allocation					34%	11%	55%	0%	0%	0%	0%	0%	0%

Spokane County

Purchasing Department - Allocator

2008 Actuals

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Allocate Offsets / Revenues

Description	Budget/Actuals		Department Allocation Factor		1 Purch Direct Support	2 Purchasing - Mail Center	3 Purchasing - Direct Purch	4	5	6	7	8	9
Revenue	$ (2,816)		A	Labor Allocation	(957)	(306)	(1,552)	-	-	-	-	-	-
Mail Center Revenue	$ (528,005)		2	Purchasing - Mail Center	-	(528,005)	-	-	-	-	-	-	-
Total	$ (530,821)				(957)	(528,311)	(1,552)	-	-	-	-	-	-

Total Allocated Costs	$ 1,199,665				231,908	591,651	376,106	-	-	-	-	-	-
Total Allocated Offsets / Revenues	$ (530,821)				(957)	(528,311)	(1,552)	-	-	-	-	-	-
Total Net Allocated Costs	$ 668,844				230,951	63,340	374,553	-	-	-	-	-	-

Department Allocation Factors

	Name		Purch Direct Support	Purchasing - Mail Center	Purchasing - Direct Purch						
A	Labor Allocation		34%	11%	55%	0%	0%	0%	0%	0%	0%
B	Total Costs		19%	49%	31%	0%	0%	0%	0%	0%	0%
C	Office Manager		0%	25%	75%						
D	FTE Rep LABOR		42%	12%	46%						
E	Total Exp w/o mail		38%		62%						
F											
G											
H											
I											
J											

Spokane County

Purchasing Department - Allocator

2008 Actuals

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Indirect Cost Pools								
1	2	3	4	5	6	7	8	9
Purch Direct Support	Purchasing - Mail Center	Purchasing - Direct Purch						

Allocation Factor Distributor

31 - Admin Svs Monroe Court Lease

	Allocation Factor	Allocation Factor Data		Department Allocation Factor		Purch Direct Support	Purchasing - Mail Center	Purchasing - Direct Purch						
1	Total Exp - Aud Gen Acct, State Ex	1,212,246.71		B	Total Costs	234,340	597,856	380,050	-	-	-	-	-	-
6	Liability Insurance	$ 10,950		A	Labor Allocation	3,722	1,191	6,037	-	-	-	-	-	-
17	Total Taxes Collected	$ 416,672		B	Total Costs	80,647	205,495	130,630	-	-	-	-	-	-
26	Equipment Depreciation	$ 1,448		A	Labor Allocation	492	158	798	-	-	-	-	-	-
18	ISD Gen Fund Support Combined	$ 40,464		B	Total Costs	7,822	19,956	12,686	-	-	-	-	-	-
24	Adj Exp - General Fund	1,199,665.77		B	Total Costs	231,908	591,652	376,106	-	-	-	-	-	-
39	Adj Exp - Genl Fund-grants-contracts	1,199,665.77		B	Total Costs	231,908	591,652	376,106	-	-	-	-	-	-
27	FTE of Represented Employees	$ 9		D	FTE Rep LABOR	4	1	4	-	-	-	-	-	-
21	Avg % PO/Dollars	0.2219		E	Total Exp w/o mail	0.0843	-	0 1376	-	-	-	-	-	-
11	Financial Trans Total	1264		B	Total Costs	244	623	396	-	-	-	-	-	-
13	Accts Payable Vouchers	149		B	Total Costs	29	73	47	-	-	-	-	-	-
14	PA Civil Hours of Support	182.75		E	Total Exp w/o mail	69	-	113	-	-	-	-	-	-
29	Admin Svs Direct Support	23,231		E	Total Exp w/o mail	8,826	-	14,403	-	-	-	-	-	-
30	Admin Svs Record Storage	886		E	Total Exp w/o mail	337	-	549	-	-	-	-	-	-
31	Admin Svs Monroe Court Lease	35,630		E	Total Exp w/o mail	13,539	-	22,091	-	-	-	-	-	-
41	Total Taxes Assessed Gen Fund	407,784		B	Total Costs	78,829	201,111	127,844	-	-	-	-	-	-
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APPENDIX D

Appendix D
Square Feet Allocations for Facilities, Depreciation, & Steam Plant

Spokane County
Indirect Cost Model
Sq Ft Spreadsheet for Depreciation/Steam Plant/Facilities

		Agriculture Bldg			Facilities Maint Bldg			Juvenile Detention			Public Safety			Sheriff Garage			Property WHSE			Jail		
	Steam Plant?				Yes			Yes			Yes											
		Sq Ft	Depr	Facilities	Sq Ft	Depr	Facilities	Sq Ft	Depr	Facilities	Sq Ft	Depr	Facilities	Sq Ft	Depr	Facilities	Sq Ft	Depr	Facilities	Sq Ft	Depr	Facilities
	Depreciation?	21,355	$ 2,663	$ 90,179	35,322	$ 19,600	$ 182,900	67,540	$ 39,652	$ 242,179	218,304	$ 30,521	$ 789,418	6,852	$ 6,140	$ 23,254	22,416	$ 3,705	$ 73,990	171,790	$ 17,165	$ 919,329
	Building Depreciation		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Equipment Depreciation		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
337	Insurance (Gen'l Fund)		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
340	Admin Srvcs - General	6,139	$ 766	$ 25,924		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
340	Admin Srvcs - Excess Comp		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
340	Admin Srvcs - Direct Support		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
340	Admin Srvcs - Record Storage		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
340	Admin Srvcs - Monroe Court Lease		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
340	Admin Srvcs - Employee Programs		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
340	Admin Srvcs - Valley Center Lease		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
340	Admin Svcs - Postal Courier		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
340	Labor Relations		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
010	Assessor		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
020	Aud Fin Srvcs - Elected Auditor		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
020	Aud Fin Srvcs - Fund Acctng		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
020	Aud Fin Srvcs - Gen Fund Acctng		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
020	Aud Fin Srvcs - Gen Acctng		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
020	Aud Fin Srvcs - Fixed Assets		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
020	Aud Fin Srvcs - Accts Payable		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
020	Aud Fin Srvcs - Payroll		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
020	Aud Fin Srvcs - Peoplesoft		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
060	Not Used		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
060	Commissioner		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
250	Prosecutor - Civil		$ -	$ -		$ -	$ -	1,674	$ 958	$ 6,002		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
320	Treasurer - Elected Treasurer		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
320	Treasurer - Cashiering		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
320	Treasurer - Finance		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
320	Treasurer -Tax Collection		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
335	Information Systems		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
041	Human Resources		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
050	Civil Service		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
100	Facilities Maintenance		$ -	$ -	18,476	$ 10,252	$ 95,676		$ -	$ -		$ -	$ -		$ -	$ -	5,350	$ 884	$ 17,859		$ -	$ -
260	Purchasing - Direct Purch		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
260	Purchasing - Mail Center		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
260	Purchasing - General Purch Services		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
270	State Examiner		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
289	Campus Security		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Steam Plant		$ -	$ -	13,085	7,261	$ 67,755		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Direct Billing		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
320	Treasurer's Utilities Lockbox		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
005	Coop Extension	15,218	$ 1,897	$ 64,255		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
011	Bd Of Equalization		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
020	Aud Auto		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
020	Aud Other		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
025	Boundary Rev		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
040	Dept of Emergency Mgt		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
061	Hearing Examiner		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
070	Medical Examiner		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
090	Clerk		$ -	$ -	2,283	$ 1,267	$ 11,822	478	$ 274	$ 1,714		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
190	District Court		$ -	$ -		$ -	$ -		$ -	$ -	15,233	$ 2,130	55,085		$ -	$ -		$ -	$ -		$ -	$ -
199	Martin Hall		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
200	Juvenile		$ -	$ -		$ -	$ -	64,232	$ 38,759	$ 230,317		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
203	Pre-Trial Services		$ -	$ -		$ -	$ -		$ -	$ -	1,532	$ 214	$ 5,540		$ -	$ -		$ -	$ -		$ -	$ -
220	Parks & Rec		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
222	Ballpark		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
250	Prosecutor Criminal		$ -	$ -		$ -	$ -		$ -	$ -	9,034	$ 1,263	$ 32,668		$ -	$ -		$ -	$ -		$ -	$ -
260	Prosecutor Support Enforcement		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
288	SCOPE		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
290	Sheriff		$ -	$ -		$ -	$ -		$ -	$ -	49,524	$ 6,924	$ 179,086	6,852	$ 6,140	$ 23,254	5,461	$ 903	$ 18,025		$ -	$ -
291	Jail		$ -	$ -	1,478	820	$ 7,653		$ -	$ -	54,942	$ 7,681	$ 198,878		$ -	$ -		$ -	$ -	171,790	$ 17,165	$ 919,329
292	Geiger Confinement		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
295	Communications		$ -	$ -		$ -	$ -	1,156	$ 662	$ 4,145		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
305	Public Defender		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
306	Counsel for Defense		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
310	Superior Court		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
330	SCRAPS		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
336	Health District		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
341	Debt Service		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 102	Trees O&M		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 103	Auditor O&M		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 105	RID Admin		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 106	Treasurer's REET Elec		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 107	Investment Pool		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 109	Courthouse		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 110	County Roads		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 112	Growth Man Act		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 113	Veteran Services		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 115	Dispute Resolution		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 116	Commute Trip Reduction		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 117	Conservation Futures		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 118	County Tax Ref		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 122	Recreation		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 123	Spokane CO Housing		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 126	Hotel/Motel Tax		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 127	Car Rental Tax		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 128	Liberty Lake Transportation		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 129	Conservation Prop Care		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 130	WMOBE		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 131	Comm Development		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 132	911		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 133	Victim Witness		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 134	Clerk LFO		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 135/13	REET 1&2		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 138	Mental Health Risk Reserve		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 139	RID Guaranty Trust		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 140	Spokane CO RSN Prop		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 141	Dom Viol Advocacy		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 142	Tourism Promotion Area		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 143	Historical Doc Preservation		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 144	Trial Court Improvement		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 145	Substance Abuse		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 146	Dev Disabilities		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 147	Homelessness Prevention		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 148	Mental Health		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 150	Probation		$ -	$ -		$ -	$ -		$ -	$ -	4,410	$ 617	$ 15,947		$ -	$ -		$ -	$ -		$ -	$ -
FD 161	Indigent Defense Improvement		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 162	Indigent Dep and Termination Defense		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 216	TIF Dist #1		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 217	TIF Dist #2		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 302	Courthouse Improvements		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 303	Parks Cap Proj & Improv		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 401/E0	Sewer Operations/ WWT		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 403	Sewer Construction		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 404	Landfill Closure		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 405	Golf		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 406	Building and Planning		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 407	Fair		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 409	Stormwater		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 415	Geiger Corrections Center		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 436	Aquifer Protection Agency		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 438	General Facilities Charge		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 501	Equip Rent/Revolving		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 503	Information Systems Fund		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 505	Industrial Ins		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 506	Dental Ins		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 507	Liability Insurance		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 508	Medical Insurance		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 509	Unemployment Ins		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 512	Public Works Admin		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 531	Payroll Clearing		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 555	Weed Control		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 658	Health District Fund		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 659	Air Pollution		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 660	Law Library		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 664	Liberty Lake Transport Mitigation		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 665	Liberty Lake Transport Fund		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 673	ALTCEW		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 677	Newman Lake		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 680-68	FD 680-681 ESD		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 683-68	FD 683-687 ESD		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 694	WA Govts		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Public Facilities Distr		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Airports		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Sewer Bonds		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Fire Districts		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Cemetery Districts		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Water Districts		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Irrigation Districts		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	School Districts		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Library District		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	State Funds		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Joint Park & Rec		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	RID		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Sewer Districts		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Transit		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	ULID		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Other		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
C10	City of Spokane		$ -	$ -		$ -	$ -		$ -	$ -	83,629	$ 11,692	302,414		$ -	$ -	11,605	$ 1,916	$ 38,305		$ -	$ -
C16	City of Spokane Valley		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Cities & Towns		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 434	SCRWRF		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
225	Motor Sports		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 318	TIF District No 3-Medical Lake		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
C01	TOWN, AIRWAY HEIGHTS - GENERAL		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
C02	CITY, CHENEY - GENERAL		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
C03	CITY, DEER PARK - GENERAL		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
C04	TOWN, FAIRFIELD - GENERAL		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
C05	TOWN, LATAH - GENERAL		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
C06	CITY, MEDICAL LAKE - GENERAL		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
C07	TOWN, MILLWOOD - GENERAL		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
C08	TOWN, ROCKFORD - GENERAL		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
C09	TOWN, SPANGLE - GENERAL		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
C11	TOWN, WAVERLY - GENERAL		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
C15	City, Liberty Lake - General		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 180	Emergency Communication Tax		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
C12-C51	C12-C51		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
202	District Court Probation		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 672	FD 672		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 692-3	FD 692-693		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 854	FD 854		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 218	FD 218		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
			$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
			$ 2,663	$ 90,179		$ 19,600	$ 182,900		$ 39,652	$ 242,179		$ 30,521	$ 789,418		$ 6,140	$ 23,254		$ 3,705	$ 73,990		$ 17,165	$ 919,329
			Check O.K.	Check O.K.		Check O.K.	Check O.K.		Check O.K.	Check O.K.		Check O.K.	Check O.K.		Check O.K.	Check O.K.		Check O.K.	Check O.K.		Check O.K.	Check O.K.

Spokane County
Indirect Cost Model
Sq Ft Spreadsheet for Depreciation/Steam Plant/Facilities

		Shf Com Storage Bldg (Container)			Animal Shelter			Gardner Center			Dept Emergency Management			Courthouse			Courthouse Annex			Human Resources		
	Steam Plant?													Yes			Yes					
		Sq Ft	Depr	Facilities	Sq Ft	Depr	Facilities	Sq Ft	Depr	Facilities	Sq Ft	Depr	Facilities	Sq Ft	Depr	Facilities	Sq Ft	Depr	Facilities	Sq Ft	Depr	Facilities
	Depreciation?	100	$ 116		8,488	$ 7,145	$ 81,617	36,175	$ 35,532	$ 126,401	26,882	$ 880	$ 97,788	114,847	$ 109,884	$ 396,917	37,711	$ 26,223	$ 134,561	10,578	$ 12,479	$ 46,479
	Building Depreciation		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Equipment Depreciation		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
337	Insurance (Gen'l Fund)		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
340	Admin Srvcs - General		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	a		$ -	$ -		$ -	$ -
340	Admin Srvcs - Excess Comp		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	1,289	$ 1,233	$ 4,455	3,468	$ 2,412	$ 12,375		$ -	$ -
340	Admin Srvcs - Direct Support		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
340	Admin Srvcs - Record Storage		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
340	Admin Srvcs - Monroe Court Lease		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
340	Admin Srvcs - Employee Programs		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		I -	$ -		$ -	$ -		$ -	$ -
340	Admin Srvcs - Valley Center Lease		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
340	Admin Svcs - Postal Courier		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
340	Labor Relations		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
010	Assessor		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
020	Aud Fin Srvcs - Elected Auditor		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	5,778	$ 5,528	$ 19,969		$ -	$ -		$ -	$ -
020	Aud Fin Srvcs - Fund Acctng		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	-	$ -	$ -		$ -	$ -		$ -	$ -
020	Aud Fin Srvcs - Gen Fund Acctng		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	774	$ 741	$ 2,676		$ -	$ -		$ -	$ -
020	Aud Fin Srvcs - Gen Acctng		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	150	$ 144	$ 519		$ -	$ -		$ -	$ -
020	Aud Fin Srvcs - Fixed Assets		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	2,067	$ 1,977	$ 7,143		$ -	$ -		$ -	$ -
020	Aud Fin Srvcs - Accts Payable		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	119	$ 114	$ 412		$ -	$ -		$ -	$ -
020	Aud Fin Srvcs - Payroll		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	484	$ 444	$ 1,604		$ -	$ -		$ -	$ -
020	Aud Fin Srvcs - Peoplesoft		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	544	$ 520	$ 1,879		$ -	$ -		$ -	$ -
060	Not Used		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	1	$ 1	$ 2		$ -	$ -		$ -	$ -
060	Commissioner		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
250	Prosecutor - Civil		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	4,182	$ 4,001	$ 14,453		$ -	$ -		$ -	$ -
320	Treasurer - Elected Treasurer		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
320	Treasurer - Cashiering		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
320	Treasurer - Finance		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	2,756	$ 2,637	$ 9,524		$ -	$ -		$ -	$ -
320	Treasurer -Tax Collection		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	1,907	$ 1,825	$ 6,591		$ -	$ -		$ -	$ -
335	Information Systems		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	3,700	$ 3,540	$ 12,788		$ -	$ -		$ -	$ -
041	Human Resources		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
050	Civil Service		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	5,014	$ 8,916	$ 22,031
100	Facilities Maintenance		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	282	$ 333	$ 1,239
260	Purchasing - Direct Purch		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		a -		3,897	$ 2,710	$ 13,905		$ -	$ -
260	Purchasing - Mail Center		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		S -			$ -	$ -		$ -	$ -
260	Purchasing - General Purch Services		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	699	$ 669	$ 2,416		$ -	$ -		$ -	$ -
270	State Examiner		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	-	$ -	$ -		$ -	$ -		$ -	$ -
289	Campus Security		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Steam Plant		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Direct Billing		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
320	Treasurer's Utilities Lockbox		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
			$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		a -	$ -		$ -	$ -		$ -	$ -
005	Coop Extension		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
011	Bd Of Equalization		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
020	Aud Auto		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	4,541	$ 3,158	$ 16,203		$ -	$ -
020	Aud Other		$ -	$ -		$ -	$ -	21,515	$ 21,133	$ 75,177		$ -	$ -	8,719	$ 6,429	$ 23,221		$ -	$ -		$ -	$ -
025	Boundary Rev		$ -	$ -		a -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
040	Dept of Emergency Mgt		$ -	$ -		a -	$ -		I -	$ -	691	$ 19	$ 2,173		$ -	$ -		$ -	$ -		$ -	$ -
061	Hearing Examiner		$ -	$ -		a -	$ -		a -	a		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
070	Medical Examiner		$ -	$ -		$ -	$ -		$ -	a		a -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
090	Clerk		$ -	$ -		$ -	$ -		a -	$ -		$ -	$ -	10,303	9,859	$ 35,608	3,556	$ 2,472	$ 12,085		$ -	$ -
190	District Court		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	6,398	$ 4,449	$ 22,829		$ -	$ -
199	Martin Hall		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
200	Juvenile		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
203	Pre-Trial Services		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
220	Parks & Rec		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
222	Ballpark		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
250	Prosecutor Criminal		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
250	Prosecutor Support Enforcement		$ -	$ -		a -	$ -		a -	$ -		$ -	$ -		$ -	a		$ -	$ -		$ -	$ -
288	SCOPE		$ -	$ -		a -	$ -		$ -	a		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
290	Sheriff		$ -	$ -		$ -	$ -		$ -	$ -	22,304	$ 714	$ 81,195		$ -	$ -		$ -	$ -		$ -	$ -
291	Jail		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
292	Geiger Confinement		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
295	Communications	100	$ 116	$ -		$ -	$ -		$ -	$ -	3,055	$ 98	$ 11,121		$ -	$ -		$ -	$ -		$ -	$ -
305	Public Defender		$ -	$ -		$ -	$ -	12,560	$ 12,337	$ 43,887		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
306	Counsel for Defense		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	2,607	$ 1,743	$ 8,948		$ -	$ -
310	Superior Court		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	57,541	$ 55,054	$ 198,665	11,492	$ 7,991	$ 41,006		$ -	$ -
330	SCRAPS		$ -	$ -	8,488	$ 7,145	$ 81,617		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
336	Health District		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
341	Debt Service		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 102	Treas O&M		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 103	Auditor O&M		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 105	RID Admin		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 106	Treasurer's REET Elec		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 107	Investment Pool		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 109	Courthouse		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 110	County Roads		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 112	Growth Man Act		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 113	Veteran Services		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 116	Dispute Resolution		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 118	Commute Trip Reduction		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 117	Conservation Futures		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 118	County Tax Ref		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 122	Recreation		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 123	Spokane CO Housing		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 126	Hotel/Motel Tax		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 127	Car Rental Tax		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 128	Liberty Lake Transportation		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 129	Conservation Prop Care		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 130	WMOBE		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 131	Comm Development		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 132	911		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 133	Victim Witness		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 134	Clerk LFO		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 135/13	REET 1&2		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 138	Mental Health Risk Reserve		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 139	RID Guaranty Trust		$ -	$ -		a -	$ -		a -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 140	Spokane CO RSN Prop		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 141	Dom Viol Advocacy		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 142	Tourism Promotion Area		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 143	Historical Doc Preservation		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 144	Trial Court Improvement		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 145	Substance Abuse		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 146	Dev Disabilities		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 147	Homelessness Prevention		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 148	Mental Health		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 150	Probation		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 161	Indigent Defense Improvement		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 162	Indigent Def and Terminaton Defense		$ -	$ -		a -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 216	TIF Dist #1		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 217	TIF Dist #2		$ -	$ -		a -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 302	Courthouse Improvements		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 303	Parks Cap Prof & Improv		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 401/E0	Sewer Operations/ WWT		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 403	Sewer Construction		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 404	Landfill Closure		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 405	Golf		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 406	Building and Planning		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 407	Fair		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 409	Stormwater		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 415	Geiger Corrections Center		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 436	Aquifer Protection Agency		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 438	General Facilities Charge		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 501	Equip Rent/Revolving		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 503	Information Systems Fund		$ -	$ -		$ -	$ -		$ -	$ -	176	$ 6	$ 641		$ -	$ -	429	$ 298	$ 1,531	626	$ 739	$ 2,751
FD 505	Industrial Ins		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	2,328	$ 2,748	$ 10,229
FD 506	Dental Ins		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 507	Liability Insurance		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	2,328	$ 2,748	$ 10,229
FD 508	Medical Insurance		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 509	Unemployment Ins		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 512	Public Works Admin		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 631	Payroll Clearing		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 655	Weed Control		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 658	Health District Fund		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 659	Air Pollution		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 660	Law Library		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 664	Liberty Lake Transport Mitigation		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 665	Liberty Lake Transport Fund		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 673	ALTCEW		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 677	Newman Lake		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 680-68	FD 680-681 ESD		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 683-68	FD 683-687 ESD		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 694	WA Govts		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Public Facilities Distr		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Airports		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Sewer Bonds		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Fire Districts		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Cemetery Districts		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Water Districts		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Irrigation Districts		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	School Districts		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Library District		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	State Funds		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Joint Park & Rec		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	RID		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Sewer Districts		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Transit		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	ULID		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Other		$ -	$ -		$ -	$ -	2,100	$ 2,063	$ 7,338		$ -	$ -	15,854	$ 15,169	$ 54,792	1,424	$ 990	$ 6,081		$ -	$ -
C10	City of Spokane		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
C16	City of Spokane Valley		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Cities & Towns		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 434	SCRWRF		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	a		$ -	$ -		$ -	$ -
225	Motor Sports		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		a -	$ -		$ -	$ -		$ -	$ -
FD 318	TIF District No 3-Medical Lake		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		a -	$ -		$ -	$ -		$ -	$ -
C01	TOWN, AIRWAY HEIGHTS - GENERAL		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		a -	$ -		$ -	$ -		$ -	$ -
C02	CITY, CHENEY - GENERAL		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
C03	CITY, DEER PARK - GENERAL		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
C04	TOWN, FAIRFIELD - GENERAL		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
C05	TOWN, LATAH - GENERAL		$ -	$ -		a -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
C06	CITY, MEDICAL LAKE - GENERAL		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
C07	TOWN, MILLWOOD - GENERAL		$ -	$ -		a -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
C08	TOWN, ROCKFORD - GENERAL		$ -	$ -		a -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
C09	TOWN, SPANGLE - GENERAL		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
C11	TOWN, WAVERLY - GENERAL		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
C15	City, Liberty Lake - General		$ -	$ -		$ -	$ -		$ -	$ -	730	$ 23	$ 2,657		$ -	$ -		$ -	$ -		$ -	$ -
FD 180	Emergency Communication Tax		$ -	$ -		a -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
C12-C51	C12-C51		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		a -	$ -		$ -	$ -		$ -	$ -
202	District Court Probation		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		S -	$ -		$ -	$ -		$ -	$ -
FD 672	FD 672		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		a -	$ -		$ -	$ -		$ -	$ -
FD 692-3	FD 692-693		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		S -	$ -		$ -	$ -		$ -	$ -
FD 654	FD 654		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		S -	$ -		$ -	$ -		$ -	$ -
FD 218	FD 218		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
			$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
			S -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
			$ 116	$ -		$ 7,145	$ 81,617		$ 35,532	$ 126,401		$ 880	$ 97,788		$ 109,884	$ 396,917		$ 26,223	$ 134,561		$ 12,479	$ 46,479
			Check O.K.	Check O.K.		Check O.K.	Check O.K.		Check O.K.	Check O.K.		Check O.K.	Check O.K.		Check O.K.	Check O.K.		Check O.K.	Check O.K.		Check O.K.	Check O.K.

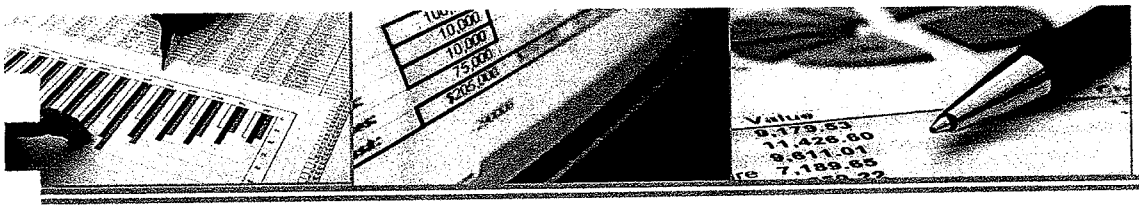
Spokane County
Indirect Cost Model
Sq Ft Spreadsheet for Depreciation/Steam Plant/Facilities

		S&T Allocations			Broadway Cntr			Parks			Ballpark Parks			Public Health			Public Works			BID		
	Steam Plant?													Yes			Yes					
		Sq Ft	Depr	Facilities	Sq Ft	Depr	Facilities	Sq Ft	Depr	Facilities	Sq Ft	Depr	Facilities	Sq Ft	Depr	Facilities	Sq Ft	Depr	Facilities	Sq Ft	Depr	Facilities
	Depreciation?	7,671	$ 5,667	$ 31,522	19,848	$ 4,274	$ 88,502	100	$ 20,123	$ -	100	$ 29,577		113,129	$ 2,898	$ 183,106	66,204	$ -	$ 264,778	100		$ 15,484
	Building Depreciation		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Equipment Depreciation		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
337	Insurance (Gen'l Fund)		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
340	Admin Srvcs - General		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
340	Admin Srvcs - Excess Comp		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	I	374	$ -	$ 1,496		$ -	$ -
340	Admin Srvcs - Direct Support		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
340	Admin Srvcs - Record Storage		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
340	Admin Srvcs - Monroe Court Lease		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
340	Admin Srvcs - Employee Programs		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
340	Admin Srvcs - Valley Center Lease		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
340	Admin Svcs - Postal Courier		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
340	Labor Relations		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		I -	$ -		$ -	$ -		$ -	$ -
010	Assessor		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
020	Aud Fin Srvcs - Elected Auditor		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
020	Aud Fin Srvcs - Fund Acctng		a -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
020	Aud Fin Srvcs - Gen Fund Acctng		a -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		-	-	225	$ -	$ 900		$ -	$ -
020	Aud Fin Srvcs - Gen Acctng		a -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	44	$ -	$ 175		$ -	$ -
020	Aud Fin Srvcs - Fixed Assets		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	601	$ -	$ 2,402		$ -	$ -
020	Aud Fin Srvcs - Accts Payable		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	a	35	$ -	$ 139		$ -	$ -
020	Aud Fin Srvcs - Payroll		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	135	$ -	$ 539		$ -	$ -
020	Aud Fin Srvcs - Peoplesoft		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		a -	$ -	158	$ -	$ 632		$ -	$ -
060	Not Used		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	0	$ -	$ 1		$ -	$ -
060	Commissioner		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	I		$ -	$ -		$ -	$ -
250	Prosecutor - Civil	3,059	$ 2,290	$ 12,736		$ -	$ -		a -	$ -		$ -	$ -		$ -	$ -	3,105	$ -	$ 12,418		$ -	$ -
320	Treasurer - Elected Treasurer		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
320	Treasurer - Cashiering		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
320	Treasurer - Finance		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
320	Treasurer -Tax Collection		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
335	Information Systems		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		a -	$ -		$ -	$ -		$ -	$ -
041	Human Resources		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		a -	$ -		$ -	$ -		$ -	$ -
050	Civil Service		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		a -	$ -		$ -	$ -		$ -	$ -
100	Facilities Maintenance		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		a -	$ -		$ -	$ -		$ -	$ -
260	Purchasing - Direct Purch		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		a -	I		$ -	$ -		$ -	$ -
260	Purchasing - Mail Center		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
260	Purchasing - General Purch Services		$ -	$ -		a -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
270	State Examiner		$ -	$ -	512	$ 110	$ 2,541		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
269	Campus Security		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Steam Plant		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Direct Billing		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
320	Treasurer's Utilities Lockbox		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
			$ -	$ -											$ -	$ -		$ -	$ -		$ -	$ -
005	Coop Extension		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
011	Bd Of Equalization		$ -	$ -	686	$ 148	$ 3,404		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
020	Aud Auto		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
020	Aud Other		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
025	Boundary Rev		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	766	$ -	$ 3,144		$ -	$ -
040	Dept of Emergency Mgt		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		a -	$ -
061	Hearing Examiner		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	509	$ -	$ 2,036		a -	$ -
070	Medical Examiner		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
090	Clerk	2,618	$ 1,960	$ 10,900		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
190	District Court		$ -	$ -	4,672	$ 1,006	$ 23,166		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
199	Martin Hall		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
200	Juvenile		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
203	Pre-Trial Services		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
220	Parks & Rec		$ -	$ -		$ -	$ -	36	$ 7,244	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
222	Ballpark		$ -	$ -		$ -	$ -		$ -	$ -	100	$ 29,577			$ -	$ -		$ -	$ -		$ -	$ -
250	Prosecutor Criminal	1,694	$ 1,416	$ 7,886	12,074	$ 2,600	$ 59,921		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
250	Prosecutor Support Enforcement		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	10,066	$ -	$ 40,258		$ -	$ -
288	SCOPE		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
290	Sheriff		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
291	Jail		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
292	Geiger Confinement	a	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
295	Communications		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
305	Public Defender		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
306	Counsel for Defense		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
310	Superior Court		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
330	SCRAPS		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
336	Health District		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
341	Debt Service		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 102	Treas O&M		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 103	Auditor O&M	I	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 105	RID Admin		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 106	Treasurer's REET Elec	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 107	Investment Pool	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 109	Courthouse	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 110	County Roads		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 112	Growth Man Act		$ -	$ -		a -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	24,604	$ -	$ 98,402		$ -	$ -
FD 113	Veteran Services		$ -	$ -		S -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 115	Dispute Resolution	a	$ -	$ -		I -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 116	Commute Trip Reduction	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 117	Conservation Futures		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 118	County Tax Ref	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 122	Recreation		$ -	$ -		a -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 123	Spokane CO Housing		$ -	$ -		$ -	a		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 126	Hotel/Motel Tax	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 127	Car Rental Tax	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 128	Liberty Lake Transportation	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 129	Conservation Prop Care	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 130	WMOBE	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 131	Comm Development	$	$ -	$ -		I -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 132	911		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 133	Victim Witness	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 134	Clerk LFO	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 135/13	REET 1&2	$	$ -	$ -		a -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 138	Mental Health Risk Reserve		$ -	$ -		I -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 139	RID Guaranty Trust		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 140	Spokane CO RSN Prop	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 141	Dom Viol Advocacy	$	$ -	$ -		I -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 142	Tourism Promotion Area	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 143	Historical Doc Preservation	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 144	Trial Court Improvement	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 145	Substance Abuse	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 146	Dev Disabilities	$	$ -	$ -		a -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 147	Homelessness Prevention	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 148	Mental Health	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 150	Probation	$	$ -	$ -		a -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 181	Indigent Defense Improvement		$ -	$ -		a -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 182	Indigent Dep and Termination Defense	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 216	TIF Dist #1	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 217	TIF Dist #2	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 302	Courthouse Improvements	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 303	Parks Cap Proj & Improv	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 401/E0	Sewer Operations/ WWT	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 403	Sewer Construction	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	5,649	$ -	$ 22,593		$ -	$ -
FD 404	Landfill Closure	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	1,825	$ -	$ 7,303		$ -	$ -
FD 405	Golf	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	a -	239	$ -	$ 956		$ -	$ -
FD 406	Building and Planning	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 407	Fair	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	11,930	$ -	$ 47,713		$ -	$ -
FD 409	Stormwater	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 415	Geiger Corrections Center	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	1,048	$ -	$ 4,191		$ -	$ -
FD 436	Aquifer Protection Agency	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 438	General Facilities Charge	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	1,399	$ -	$ 5,595		$ -	$ -
FD 501	Equip Rent/Revolving	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 503	Information Systems Fund	$	$ -	$ -	187	$ 38	$ 829		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 505	Industrial Ins	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	2,050	$ -	$ 8,199	100	$ -	$ 15,484
FD 506	Dental Ins	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 507	Liability Insurance	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 508	Medical Insurance	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 509	Unemployment Ins	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 612	Public Works Admin	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 631	Payroll Clearing	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	1,422	$ -	$ 5,687		$ -	$ -
FD 655	Weed Control	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 658	Health District Fund	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 659	Air Pollution	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -	113,129	$ 2,898	$ 183,106		$ -	$ -		$ -	$ -
FD 660	Law Library	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 664	Liberty Lake Transport Mitigation	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 665	Liberty Lake Transport Fund	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 673	ALTCEW	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 677	Newman Lake	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 680-68	FD 680-681 ESD	s	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 683-68	FD 683-687 ESD	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 694	WA Govts	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Public Facilities Distr	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Airports	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Sewer Bonds		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Fire Districts	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Cemetery Districts	a	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Water Districts	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Irrigation Districts	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	School Districts	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Library District	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	State Funds	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Joint Park & Rec	a	$ -	$ -		a -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	RID	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Sewer Districts	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Transit		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	ULID	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Other	I	$ -	$ -		I -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
C10	City of Spokane		$ -	$ -	1,737	$ 374	$ 8,620		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
C18	City of Spokane Valley		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
	Cities & Towns		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 434	SCRWRF		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
225	Motor Sports		$ -	$ -		$ -	$ -	64	$ 12,879	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 318	TIF District No 3-Medical Lake		$ -	$ -		a -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
C01	TOWN, AIRWAY HEIGHTS - GENERAL		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
C02	CITY, CHENEY - GENERAL		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
C03	CITY, DEER PARK - GENERAL	I	$ -	$ -		a -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
C04	TOWN, FAIRFIELD - GENERAL	$	$ -	$ -		a -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
C05	TOWN, LATAH - GENERAL	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
C06	CITY, MEDICAL LAKE - GENERAL	$	$ -	$ -		$ -	a -	I I	-	I -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
C07	TOWN, MILLWOOD - GENERAL	$	$ -	$ -		$ -	$ -		$ -	I -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
C08	TOWN, ROCKFORD - GENERAL	a	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
C09	TOWN, SPANGLE - GENERAL	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
C11	TOWN, WAVERLY - GENERAL		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
C15	City, Liberty Lake - General	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 160	Emergency Communication Tax	$	$ -	$ -		$ -	$ -		S -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
C12-51	C12-C51	$	$ -	$ -		$ -	$ -		$ -	a -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
202	District Court Probation	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 672	FD 672	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 692-3	FD 692-693	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 654	FD 654	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
FD 218	FD 218	$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
		$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
		$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
		$	$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -		$ -	$ -
			$ 5,667	$ 31,522		$ 4,274	$ 88,502		$ 20,123	$ -		$ 29,577	$ -		$ 2,898	$ 183,106		$ -	$ 264,778		$ -	$ 15,484
			Check O.K.	Check O.K.		Check O.K.	Check O.K.		Check O.K.	Check O.K.		Check O.K.	Check O.K.		Check O.K.	Check O.K.		Check O.K.	Check O.K.		Check O.K.	Check O.K.

Spokane County
Indirect Cost Model
Sq Ft Spreadsheet for Depreciation/Steam Plant/Facilities

Code	Department	Veteran's Bldg Sq Ft	Veteran's Bldg Depr	Veteran's Bldg Facilities	Misc Bldgs Sq Ft	Misc Bldgs Depr	Misc Bldgs Facilities	Total Sq Ft served by Steam Plant	Total Facilities Prop Mngmt Cost	Total Depreciation
	Steam Plant?									
	Depreciation?	2,465		$ 13,484	100	$ 144	$ 4,716	653,057	3,816,584	$ 373,368
	Building Depreciation		$ -	$ -		$ -	$ -	-	-	$ -
	Equipment Depreciation		$ -	$ -		$ -	$ -	-	-	$ -
337	Insurance (Gen'l Fund)		$ -	$ -		$ -	$ -	-	-	$ -
340	Admin Srvcs - General		$ -	$ -		$ -	$ -	5,131	44,249	$ 4,410
340	Admin Srvcs - Excess Comp		$ -	$ -		$ -	$ -	-	-	$ -
340	Admin Srvcs - Direct Support		$ -	$ -		$ -	$ -	-	-	$ -
340	Admin Srvcs - Record Storage		$ -	$ -		$ -	$ -	-	-	$ -
340	Admin Srvcs - Monroe Court Lease		$ -	$ -		$ -	$ -	-	-	$ -
340	Admin Srvcs - Employee Programs		$ -	$ -		$ -	$ -	-	-	$ -
340	Admin Srvcs - Valley Center Lease		$ -	$ -		$ -	$ -	-	-	$ -
340	Admin Svcs - Postal Courier		$ -	$ -		$ -	$ -	-	-	$ -
340	Labor Relations		$ -	$ -		$ -	$ -	-	-	$ -
010	Assessor		$ -	$ -		$ -	$ -	-	-	$ -
020	Aud Fin Srvcs - Elected Auditor		$ -	$ -		$ -	$ -	5,778	19,969	$ 5,528
020	Aud Fin Srvcs - Fund Accting		$ -	$ -		$ -	$ -	-	-	$ -
020	Aud Fin Srvcs - Gen Fund Accting		$ -	$ -		$ -	$ -	999	3,576	$ 741
020	Aud Fin Srvcs - Gen Accting		$ -	$ -		$ -	$ -	194	694	$ 144
020	Aud Fin Srvcs - Fixed Assets		$ -	$ -		$ -	$ -	2,667	9,645	$ 1,977
020	Aud Fin Srvcs - Accts Payable		$ -	$ -		$ -	$ -	154	551	$ 114
020	Aud Fin Srvcs - Payroll		$ -	$ -		$ -	$ -	599	2,143	$ 444
020	Aud Fin Srvcs - Peoplesoft		$ -	$ -		$ -	$ -	702	2,511	$ 520
060	Not Used		$ -	$ -		$ -	$ -	1	3	$ 1
060	Commissioner		$ -	$ -		$ -	$ -	-	-	$ -
250	Prosecutor - Civil		$ -	$ -		$ -	$ -	7,287	26,871	$ 4,001
320	Treasurer - Elected Treasurer		$ -	$ -		$ -	$ -	1,674	18,739	$ 3,248
320	Treasurer - Cashiering		$ -	$ -		$ -	$ -	-	-	$ -
320	Treasurer - Finance		$ -	$ -		$ -	$ -	2,756	9,624	$ 2,637
320	Treasurer -Tax Collection		$ -	$ -		$ -	$ -	1,907	6,891	$ 1,825
335	Information Systems		$ -	$ -		$ -	$ -	3,700	12,768	$ 3,640
041	Human Resources		$ -	$ -		$ -	$ -	-	-	$ -
050	Civil Service		$ -	$ -		$ -	$ -	-	22,031	$ 5,915
100	Facilities Maintenance		$ -	$ -	100	$ 144	$ 4,716	-	1,239	$ 333
260	Purchasing - Direct Purch		$ -	$ -		$ -	$ -	22,373	131,951	$ 13,990
260	Purchasing - Mail Center		$ -	$ -		$ -	$ -	-	-	$ -
260	Purchasing - General Purch Services		$ -	$ -		$ -	$ -	699	2,416	$ 669
270	State Examiner		$ -	$ -		$ -	$ -	-	-	$ -
289	Campus Security		$ -	$ -		$ -	$ -	-	2,541	$ 110
	Steam Plant		$ -	$ -		$ -	$ -	-	-	$ -
	Direct Billing		$ -	$ -		$ -	$ -	13,085	67,756	$ 7,261
320	Treasurer's Utilities Lockbox		$ -	$ -		$ -	$ -	-	-	$ -
			$ -	$ -		$ -	$ -	-	-	$ -
005	Coop Extension		$ -	$ -		$ -	$ -	-	64,255	$ 1,697
011	Bd Of Equalization		$ -	$ -		$ -	$ -	-	3,404	$ 148
020	Aud Auto		$ -	$ -		$ -	$ -	4,541	16,203	$ 3,158
020	Aud Other		$ -	$ -		$ -	$ -	6,719	98,396	$ 27,561
025	Boundary Rev		$ -	$ -		$ -	$ -	788	3,144	$ -
040	Dept of Emergency Mgt		$ -	$ -		$ -	$ -	-	2,173	$ 19
061	Hearing Examiner		$ -	$ -		$ -	$ -	509	2,036	$ -
070	Medical Examiner		$ -	$ -		$ -	$ -	-	-	$ -
090	Clerk	1,260	$ -	$ 6,882		$ -	$ -	16,619	79,611	$ 16,830
190	District Court		$ -	$ -		$ -	$ -	21,631	101,100	$ 7,585
199	Martin Hall		$ -	$ -		$ -	$ -	-	-	$ -
200	Juvenile		$ -	$ -		$ -	$ -	64,232	230,317	$ 36,759
203	Pre-Trial Services		$ -	$ -		$ -	$ -	1,632	5,540	$ 214
220	Parks & Rec		$ -	$ -		$ -	$ -	-		$ 7,244
222	Ballpark		$ -	$ -		$ -	$ -	-		$ 29,677
250	Prosecutor Criminal		$ -	$ -		$ -	$ -	9,034	100,476	$ 5,281
250	Prosecutor Support Enforcement		$ -	$ -		$ -	$ -	10,066	40,258	$ -
288	SCOPE		$ -	$ -		$ -	$ -	-		$ -
290	Sheriff		$ -	$ -		$ -	$ -	49,524	301,560	$ 14,681
291	Jail		$ -	$ -		$ -	$ -	56,420	1,125,660	$ 25,667
292	Geiger Confinement		$ -	$ -		$ -	$ -	-	-	$ -
295	Communications		$ -	$ -		$ -	$ -	-	11,121	$ 214
305	Public Defender		$ -	$ -		$ -	$ -	1,156	48,032	$ 12,998
306	Counsel for Defense		$ -	$ -		$ -	$ -	2,507	8,946	$ 1,743
310	Superior Court		$ -	$ -		$ -	$ -	69,033	239,871	$ 63,046
330	SCRAPS		$ -	$ -		$ -	$ -	-	81,617	$ 7,145
336	Health District		$ -	$ -		$ -	$ -	-	-	$ -
341	Debt Service		$ -	$ -		$ -	$ -	-	-	$ -
FD 102	Treas O&M		$ -	$ -		$ -	$ -	-	-	$ -
FD 103	Auditor O&M		$ -	$ -		$ -	$ -	-	-	$ -
FD 105	RID Admin		$ -	$ -		$ -	$ -	-	-	$ -
FD 106	Treasurer's REET Elec		$ -	$ -		$ -	$ -	-	-	$ -
FD 107	Investment Pool		$ -	$ -		$ -	$ -	-	-	$ -
FD 109	Courthouse		$ -	$ -		$ -	$ -	-	-	$ -
FD 110	County Roads		$ -	$ -		$ -	$ -	24,604	98,402	$ -
FD 112	Growth Man Act		$ -	$ -		$ -	$ -	-	-	$ -
FD 113	Veteran Services	1,205	$ -	$ 6,582		$ -	$ -	-	6,582	$ -
FD 115	Dispute Resolution		$ -	$ -		$ -	$ -	-	-	$ -
FD 116	Commute Trip Reduction		$ -	$ -		$ -	$ -	-	-	$ -
FD 117	Conservation Futures		$ -	$ -		$ -	$ -	-	-	$ -
FD 118	County Tax Ref		$ -	$ -		$ -	$ -	-	-	$ -
FD 122	Recreation		$ -	$ -		$ -	$ -	-	-	$ -
FD 123	Spokane CO Housing		$ -	$ -		$ -	$ -	-	-	$ -
FD 126	Hotel/Motel Tax		$ -	$ -		$ -	$ -	-	-	$ -
FD 127	Car Rental Tax		$ -	$ -		$ -	$ -	-	-	$ -
FD 128	Liberty Lake Transportation		$ -	$ -		$ -	$ -	-	-	$ -
FD 129	Conservation Prop Care		$ -	$ -		$ -	$ -	-	-	$ -
FD 130	WMOBE		$ -	$ -		$ -	$ -	-	-	$ -
FD 131	Comm Development		$ -	$ -		$ -	$ -	-	-	$ -
FD 132	911		$ -	$ -		$ -	$ -	-	-	$ -
FD 133	Victim Witness		$ -	$ -		$ -	$ -	-	-	$ -
FD 134	Clerk LFO		$ -	$ -		$ -	$ -	-	-	$ -
FD 135/13	REET 1&2		$ -	$ -		$ -	$ -	-	-	$ -
FD 138	Mental Health Risk Reserve		$ -	$ -		$ -	$ -	-	-	$ -
FD 139	RID Guaranty Trust		$ -	$ -		$ -	$ -	-	-	$ -
FD 140	Spokane CO RSN Prop		$ -	$ -		$ -	$ -	-	-	$ -
FD 141	Dom Viol Advocacy		$ -	$ -		$ -	$ -	-	-	$ -
FD 142	Tourism Promotion Area		$ -	$ -		$ -	$ -	-	-	$ -
FD 143	Historical Doc Preservation		$ -	$ -		$ -	$ -	-	-	$ -
FD 144	Trial Court Improvement		$ -	$ -		$ -	$ -	-	-	$ -
FD 145	Substance Abuse		$ -	$ -		$ -	$ -	-	-	$ -
FD 146	Dev Disabilities		$ -	$ -		$ -	$ -	-	-	$ -
FD 147	Homelessness Prevention		$ -	$ -		$ -	$ -	-	-	$ -
FD 148	Mental Health		$ -	$ -		$ -	$ -	-	-	$ -
FD 150	Probation		$ -	$ -		$ -	$ -	4,410	15,947	$ 617
FD 161	Indigent Defense Improvement		$ -	$ -		$ -	$ -	-	-	$ -
FD 162	Indigent Dep and Terminaton Defense		$ -	$ -		$ -	$ -	-	-	$ -
FD 216	TIF Dist #1		$ -	$ -		$ -	$ -	-	-	$ -
FD 217	TIF Dist #2		$ -	$ -		$ -	$ -	-	-	$ -
FD 302	Courthouse Improvements		$ -	$ -		$ -	$ -	-	-	$ -
FD 303	Parks Cap Proj & Improv		$ -	$ -		$ -	$ -	-	-	$ -
FD 401/E0	Sewer Operations/ WWT		$ -	$ -		$ -	$ -	5,649	22,593	$ -
FD 403	Sewer Construction		$ -	$ -		$ -	$ -	1,826	7,303	$ -
FD 404	Landfill Closure		$ -	$ -		$ -	$ -	239	956	$ -
FD 405	Golf		$ -	$ -		$ -	$ -	-	-	$ -
FD 406	Building and Planning		$ -	$ -		$ -	$ -	11,930	47,713	$ -
FD 407	Fair		$ -	$ -		$ -	$ -	-	-	$ -
FD 409	Stormwater		$ -	$ -		$ -	$ -	1,048	4,191	$ -
FD 416	Geiger Corrections Center		$ -	$ -		$ -	$ -	-	-	$ -
FD 436	Aquifer Protection Agency		$ -	$ -		$ -	$ -	1,399	5,695	$ -
FD 438	General Facilities Charge		$ -	$ -		$ -	$ -	-	-	$ -
FD 501	Equip Rent/Revolving		$ -	$ -		$ -	$ -	-	-	$ -
FD 503	Information Systems Fund		$ -	$ -		$ -	$ -	2,479	29,434	$ 1,078
FD 505	Industrial Ins		$ -	$ -		$ -	$ -	-	10,229	$ 2,746
FD 506	Dental Ins		$ -	$ -		$ -	$ -	-	-	$ -
FD 507	Liability Insurance		$ -	$ -		$ -	$ -	-	10,229	$ 2,746
FD 508	Medical Insurance		$ -	$ -		$ -	$ -	-	-	$ -
FD 509	Unemployment Ins		$ -	$ -		$ -	$ -	-	-	$ -
FD 512	Public Works Admin		$ -	$ -		$ -	$ -	1,422	5,687	$ -
FD 631	Payroll Clearing		$ -	$ -		$ -	$ -	-	-	$ -
FD 655	Weed Control		$ -	$ -		$ -	$ -	-	-	$ -
FD 658	Health District Fund		$ -	$ -		$ -	$ -	113,129	183,106	$ 2,898
FD 659	Air Pollution		$ -	$ -		$ -	$ -	-	-	$ -
FD 660	Law Library		$ -	$ -		$ -	$ -	-	-	$ -
FD 664	Liberty Lake Transport Mitigation		$ -	$ -		$ -	$ -	-	-	$ -
FD 665	Liberty Lake Transport Fund		$ -	$ -		$ -	$ -	-	-	$ -
FD 673	ALTCEW		$ -	$ -		$ -	$ -	-	-	$ -
FD 677	Newman Lake		$ -	$ -		$ -	$ -	-	-	$ -
FD 680-68	FD 680-681 ESD		$ -	$ -		$ -	$ -	-	-	$ -
FD 683-68	FD 683-687 ESD		$ -	$ -		$ -	$ -	-	-	$ -
FD 694	WA Govts		$ -	$ -		$ -	$ -	-	-	$ -
	Public Facilities Distr		$ -	$ -		$ -	$ -	-	-	$ -
	Airports		$ -	$ -		$ -	$ -	-	-	$ -
	Sewer Bonds		$ -	$ -		$ -	$ -	-	-	$ -
	Fire Districts		$ -	$ -		$ -	$ -	-	-	$ -
	Cemetery Districts		$ -	$ -		$ -	$ -	-	-	$ -
	Water Districts		$ -	$ -		$ -	$ -	-	-	$ -
	Irrigation Districts		$ -	$ -		$ -	$ -	-	-	$ -
	School Districts		$ -	$ -		$ -	$ -	-	-	$ -
	Library District		$ -	$ -		$ -	$ -	-	-	$ -
	State Funds		$ -	$ -		$ -	$ -	-	-	$ -
	Joint Park & Rec		$ -	$ -		$ -	$ -	-	-	$ -
	RID		$ -	$ -		$ -	$ -	-	-	$ -
	Sewer Districts		$ -	$ -		$ -	$ -	-	-	$ -
	Transit		$ -	$ -		$ -	$ -	-	-	$ -
	ULID		$ -	$ -		$ -	$ -	-	-	$ -
	Other		$ -	$ -		$ -	$ -	-	-	$ -
C10	City of Spokane		$ -	$ -		$ -	$ -	17,276	75,931	$ 15,596
C16	City of Spokane Valley		$ -	$ -		$ -	$ -	63,629	340,720	$ 13,610
	Cities & Towns		$ -	$ -		$ -	$ -	-	-	$ -
FD 434	SCRWRF		$ -	$ -		$ -	$ -	-	-	$ -
225	Motor Sports		$ -	$ -		$ -	$ -	-	-	$ -
FD 318	TIF District No 3-Medical Lake		$ -	$ -		$ -	$ -	-	-	$ 12,879
C01	TOWN, AIRWAY HEIGHTS - GENERAL		$ -	$ -		$ -	$ -	-	-	$ -
C02	CITY, CHENEY - GENERAL		$ -	$ -		$ -	$ -	-	-	$ -
C03	CITY, DEER PARK - GENERAL		$ -	$ -		$ -	$ -	-	-	$ -
C04	TOWN, FAIRFIELD - GENERAL		$ -	$ -		$ -	$ -	-	-	$ -
C05	TOWN, LATAH - GENERAL		$ -	$ -		$ -	$ -	-	-	$ -
C06	CITY, MEDICAL LAKE - GENERAL		$ -	$ -		$ -	$ -	-	-	$ -
C07	TOWN, MILLWOOD - GENERAL		$ -	$ -		$ -	$ -	-	-	$ -
C08	TOWN, ROCKFORD - GENERAL		$ -	$ -		$ -	$ -	-	-	$ -
C09	TOWN, SPANGLE - GENERAL		$ -	$ -		$ -	$ -	-	-	$ -
C11	TOWN, WAVERLY - GENERAL		$ -	$ -		$ -	$ -	-	-	$ -
C16	City, Liberty Lake - General		$ -	$ -		$ -	$ -	-	-	$ -
FD 180	Emergency Communication Tax		$ -	$ -		$ -	$ -	-	-	$ -
C12-51	C12-C51		$ -	$ -		$ -	$ -	-	2,857	$ 23
202	District Court Probation		$ -	$ -		$ -	$ -	-	-	$ -
FD 672	FD 672		$ -	$ -		$ -	$ -	-	-	$ -
FD 692-3	FD 692-693		$ -	$ -		$ -	$ -	-	-	$ -
FD 654	FD 654		$ -	$ -		$ -	$ -	-	-	$ -
FD 218	FD 218		$ -	$ -		$ -	$ -	-	-	$ -
			$ -	$ -		$ -	$ -	-	-	$ -
			$ -	$ -		$ -	$ -	-	-	$ -
	Total	########	$ -	$ 13,484	########	$ 144	$ 4,716	653,057	3,816,584	$ 373,368
			Check O.K.	Check O.K.		Check O.K.	Check O.K.	Check O.K.	Check O.K.	Check O.K.

Three further building-column groups (Sq Ft, Depr, Facilities) show $ - in every row; totals: ######## $ - $ - (Check O.K. Check O.K.).



FCS GROUP
Solutions Oriented Consulting

EXHIBIT C. REQUIRED FORMS FROM RFP

EXHIBIT 4

CITY OF LODI

OMB A-87 COST ALLOCATION PLANS AND INDIRECT COST RATES

PROPOSAL FORM

TO: CITY OF LODI

Pursuant to the Notice Inviting Sealed Proposals, the undersigned Proposer herewith submits a Proposal on the Proposal Form or Forms attached hereto and binds itself on award by the City of Lodi under this Proposal to execute a Contract in accordance with this Proposal, the Proposal documents, and the award. The attached Request for Proposal and Addenda, if any, are made a part of this Proposal and all provisions thereof are accepted, and all representations and warranties required thereby are hereby affirmed.

Submit a fixed all inclusive fee structure to perform all services described in the ***Scope of Services (RFP Section I.D.)*** and *Project Deliverables (RFP Section I.E.)* for each contract year. No additional reimbursement will be provided for travel, expenses, telephone costs, copying costs, etc. Please indicate hourly rates, as well as a total not-to-exceed cost.

Contract Year	**YEAR 1 FY2010-2011**	**YEAR 2 FY2011-2012**	**YEAR 3 FY2012-2013**	**YEAR 4 FY2013-2014**	**YEAR 5 FY2014-2015**
City-wide Central Service Cost Allocation Plan	$11,500	$11,500	$11,500	$11,500	$11,500
Indirect Rate Proposals for:					
Police Department	$300	$300	$300	$300	$300
Public Works Engineering	$300	$300	$300	$300	$300
Public Works Facility Services	$300	$300	$300	$300	$300
Public Works Water Utility	$450	$450	$450	$450	$450
Public Works Wastewater Utility	$450	$450	$450	$450	$450
Public Works Transit	$300	$300	$300	$300	$300
Public Works Streets	$300	$300	$300	$300	$300
Public Works Fleet Services	$300	$300	$300	$300	$300
Parks Department	$300	$300	$300	$300	$300
Recreation Department	$300	$300	$300	$300	$300
Library Department	$300	$300	$300	$300	$300
Community Development Neighborhood Services	$300	$300	$300	$300	$300
YEARLY TOTALS	$15,400	$15,400	$15,400	$15,400	$15,400
GRAND TOTAL-Sum of Yearly Totals	**$77,000**				

Hourly Rates by Personnel Category

Personnel Category	YEAR 1 FY2010-2011	YEAR 2 FY2011-2012	YEAR 3 FY2012-2013	YEAR 4 FY2013-2014	YEAR 5 FY2014-2015
Principal	$210	$215	$220	$225	$230
Sr. Project Manager	$200	$210	$215	$220	$225
Project Manager	$185	$190	$195	$200	$205
Project Consultant	$170	$175	$180	$185	$190
	$145	$150	$155	$160	$165

Proposer's Comments:

Use additional sheets of papers f necessary

Name Under Which Business is Conducted:
Financial Consulting Solutions Group, Inc.

Business Address: 7525 116th Avenue NE, D-215
Redmond, WA 98052

Telephone No.: (425) 867-1802 Facsimile No: (425) 867-1937

MANDATORY SIGNATURE(S)

IF SOLE OWNER, sign here: I sign as sole owner of the business named above:

IF PARTNERSHIP, one or more partners sign here: The undersigned certify that we are partners in the business named above and that we sign this contract proposal with full authority to do so:

IF CORPORATION, sign here: The undersigned certify that they sign this contract proposal with full and proper authorization to do so:

Corporate Name: Financial Consulting Solutions Group, Inc.

By: [signature] Title: Corporate Secretary

*By: [signature] Title: PRESIDENT

Incorporated under the laws of the State n/a - Sub Chapter S-Corporation

(Corporate Seal)

* *If the Consultant is a corporation, this Proposal Form must be executed by two corporate officers, consisting of: (1) the president, vice president or chair of the board; and (2) the secretary, assistant secretary, chief financial officer or assistant treasurer. In the alternative, this Proposal Form may be executed by a single officer or a person other than an officer provided that evidence satisfactory to the District is provided demonstrating that such individual is authorized to bind the corporation (e.g. a copy of a certified resolution from the Corporation's board or a copy of the corporation's bylaws.)*

IF JOINT VENTURE, officers of each participating firm sign here: The undersigned **certify** that they sign this contract proposal with full and proper authorization to do so:

Joint Venture Name Composed of: _____

By: _____ Title: _____

By: _____ Title: _____

DOCUMENTS TO ACCOMPANY PROPOSAL:

_X_ Acknowledgement **of** Addenda (RFP Exhibit ***5)***

EXHIBIT 5

ACKNOWLEDGEMENT OF ADDENDA

The undersigned Proposer acknowledges receipt **of** the following addenda, if issued, to the Proposal Documents. **If** none received, check the appropriate box and sign below.

None Received ☐

Addendum No. 1, **dated** May 3, 2010

Addendum No. N/A, **dated** May 3, 2010 (Responses to Questions)

Addendum No. _____, dated _____

Date: May 17, 2010

Firm: FCS GROUP

Signature: Pete Moy

Print Name: Peter Moy

Title: Principal

ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YY): 9/10/2009

PRODUCER

SHINSTROM & NORMAN, INC.
P.O. BOX 638
KIRKLAND, WA 98083
(425) 827-6200 FAX: 827-5040

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.

INSURED

FINANCIAL CONSULTING SOLUTIONS GROUP, INC
7525 166TH AVE. NE, STE # D-215
REDMOND, WA 98052

COMPANIES AFFORDING COVERAGE

COMPANY A: American Economy Ins. Co (A XV)

COMPANY B: American States Ins. Co. (A XV)

COMPANY C:

COMPANY D:

COVERAGES

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED, NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

CO LTR	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YY)	POLICY EXPIRATION DATE (MM/DD/YY)	LIMITS	
A	GENERAL LIABILITY X COMMERCIAL GENERAL LIABILITY CLAIMS MADE X OCCUR OWNER'S & CONTRACTOR'S PROT X CG2503 Per Proj Agg	02-CD-117596-9	09-20-09	09-20-10	GENERAL AGGREGATE PRODUCTS - COMP/OP AGG PERSONAL & ADV INJURY EACH OCCURRENCE FIRE DAMAGE (Any one fire) MED EXP (Any one person)	$2,000,000 $2,000,000 $1,000,000 $1,000,000 $1,000,000 $ 10,000
A	AUTOMOBILE LIABILITY ANY AUTO ALL OWNED AUTOS SCHEDULED AUTOS X HIRED AUTOS X NON-OWNED AUTOS	02-CD-117596-9	09-20-09	09-20-10	COMBINED SINGLE LIMIT BODILY INJURY (Per person) BODILY INJURY (Per accident) PROPERTY DAMAGE	$ 1,000,000 $ $ $
	GARAGE LIABILITY ANY AUTO				AUTO ONLY - EA ACCIDENT OTHER THAN AUTO ONLY: EACH ACCIDENT AGGREGATE	$ $ $
B	EXCESS LIABILITY UMBRELLA FORM OTHER THAN UMBRELLA FORM	01-SU-305609-9	09-20-09	09-20-10	EACH OCCURRENCE AGGREGATE	$1,000,000 $1,000,000 $
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY THE PROPRIETOR/ PARTNERS/EXECUTIVE OFFICERS ARE: INCL / EXCL	02-CD-117596-9 WASH. STOP GAP	09-20-09	09-20-10	X WC STATUTORY LIMITS / OTHER EL EACH ACCIDENT EL DISEASE - POLICY LIMIT EL DISEASE - EA EMPLOYEE	 $1,000,000 $2,000,000 $1,000,000
	OTHER					

DESCRIPTION OF OPERATIONS/LOCATIONS/VEHICLES/SPECIAL ITEMS

CERTIFICATE HOLDER

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, THE ISSUING COMPANY WILL ENDEAVOR TO MAIL 45 DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED 10 ME LEFT, BUT FAILURE TO MAIL SUCH NOTICE SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE COMPANY, ITS AGENTS OR REPRESENTATIVES.

AUTHORIZED REPRESENTATIVE

Geneva Kacey

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ACORD™ CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YY) 2/17/2009

PRODUCER

Shinstrom & Norman Inc.
P.O. Box 638
Kirkland, WA 98083
(425) 827-6200

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW.

INSURED

FINANCIAL CONSULTING SOLUTIONS GROUP, INC
7525 166TH AVE. NE, SUITE D-215
REDMOND, WA 98052

INSURERS AFFORDING COVERAGE

INSURER A: LLOYD'S SYNDICATE #33
INSURER B:
INSURER C:
INSURER D:
INSURER E:

COVERAGES

THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. AGGREGATE LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	POLICY NUMBER	POLICY EFFECTIVE DATE (MM/DD/YY)	POLICY EXPIRATION DATE (MM/DD/YY)	LIMITS	
	GENERAL LIABILITY				EACH OCCURRENCE	$
	COMMERCIAL GENERAL LIABILITY				FIRE DAMAGE (Any one fire)	$
	CLAIMS MADE / OCCUR				MED EXP (Any one person)	$
					PERSONAL & ADV INJURY	$
					GENERAL AGGREGATE	$
	GEN'L AGGREGATE LIMIT APPLIES PER: POLICY / PROJECT / LOC				PRODUCTS - COMP/OP AGG	$
	AUTOMOBILE LIABILITY				COMBINED SINGLE LIMIT (Ea accident)	$
	ANY AUTO				BODILY INJURY (Per person)	$
	ALL OWNED AUTOS					
	SCHEDULED AUTOS				BODILY INJURY (Per accident)	$
	HIRED AUTOS					
	NON-OWNED AUTOS				PROPERTY DAMAGE (Per accident)	$
	GARAGE LIABILITY				AUTO ONLY - EA ACCIDENT	$
	ANY AUTO				OTHER THAN AUTO ONLY: EA ACC	$
					AGG	$
	EXCESS LIABILITY				EACH OCCURRENCE	$
	OCCUR / CLAIMS MADE				AGGREGATE	$
						$
	DEDUCTIBLE					$
	RETENTION $					$
	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY				WC STATUTORY LIMITS / OTHER	
					E.L. EACH ACCIDENT	$
					E.L. DISEASE - EA EMPLOYEE	$
					E.L. DISEASE - POLICY LIMIT	$
A	OTHER PROFESSIONAL LIABILITY	MEO 1019022.09 CLAIMS MADE FORM	02-01-09	02-01-10	$2,000,000 EACH CLAIM $4,000,000 AGGREGATE $ 5,000 DEDUCTIBLE	

DESCRIPTION OF OPERATIONS/LOCATIONS/VEHICLES/EXCLUSIONS ADDED BY ENDORSEMENT/SPECIAL PROVISIONS

Retroactive Date: 7/26/1988 - $1,000,000/$1,000,000 limits
Retroactive Date: 6/13/2008 - $2,000,000 / $4,000,000 limits

CERTIFICATE HOLDER

ADDITIONAL INSURED; INSURER LETTER:

CANCELLATION

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE M E EXPIRATION DATE THEREOF, THE ISSUING INSURER WILL ENDEAVOR TO MAIL 30 DAYS WRITTEN NOTICE TO THE CERTIFICATE HOLDER NAMED TO THE LEFT. BUT FAILURE TO DO SO SHALL IMPOSE NO OBLIGATION OR LIABILITY OF ANY KIND UPON THE INSURER, ITS AGENTS OR REPRESENTATIVES.

AUTHORIZED REPRESENTATIVE

Jan G Westgard

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PROFESSIONAL SERVICES AGREEMENT
RELATIVE TO
REQUEST FOR PROPOSALS (RFP),
OMB A-87 COST ALLOCATION PLANS AND INDIRECT COST RATES

THIS AGREEMENT is made as of the _____ day of _____, 2010, by and between the CITY OF LODI (hereinafter referred to as "City") and Financial Consulting Solutions Group, Inc., (hereinafter referred to as "Consultant").

WHEREAS, the City desires to obtain professional services to develop City-wide central service cost allocation plans and annual indirect cost proposals for selected divisions/business units in accordance with the Office of Management and Budget (OMB) Circular A-87, and the Cost Principles and Procedures for Establishing Cost Allocation Plans and Indirect Cost Rates for Agreements with the Federal Government (ASMB C-10) relative to Request for Proposals (RFP) , *OMB A-87 Cost Allocation Plans and Indirect Cost Rates*; and

WHEREAS, the City has issued an RFP dated April 8, 2010, a copy of which is attached and incorporated as Exhibit A; and

WHEREAS, the Consultant desires to provide such services and has represented that it is experienced and qualified to perform such services. It has submitted a written proposal, dated May 17, 2010 a copy of which is attached and incorporated as Exhibit B.

NOW, THEREFORE, THE PARTIES AGREE AS FOLLOWS:

1. <u>RENDITION OF SERVICES</u>

The Consultant agrees to provide professional services to the City in accordance with the terms and conditions of this Agreement. In the performance of its work, the Consultant represents that it has and will exercise the degree of professional care, skill, efficiency, and judgment of consultants with special expertise in developing OMB A-87 Cost Allocation Plans and Indirect Cost Rates, and the Consultant represents that it carries all applicable licenses, certificates, and registrations needed for the work in current and good standing.

2. <u>SCOPE OF SERVICES</u>

The scope of the Consultant's services shall consist of the services set forth in Exhibit A, as supplemented by Exhibit B, except when inconsistent with Exhibit A. In the event of a conflict between Exhibit A and Exhibit B, Exhibit A shall control. In the event of a conflict between this Agreement and Exhibit A, this Agreement shall control.

3. <u>SCHEDULE AND TIME OF COMPLETION</u>

The Consultant shall commence work upon the City's issuance of a written notice to proceed. The term of this Agreement will be a five (5)-year contract. Unless the Agreement is terminated sooner pursuant to Section 18, services shall be performed within the deadlines set forth in Exhibit A unless otherwise mutually agreed upon by the City and the Consultant.

4. KEY PERSONNEL

It is understood and agreed by the parties that at all times during the term of this Agreement that Peter Moy shall serve as the primary staff person of the Consultant to undertake, render and oversee all of the services under this Agreement. Upon written notice by the Consultant and approval by the City, which will not be unreasonably withheld, the Consultant may substitute this person with another person, who may possess similar qualifications and experience for this position.

5. COMPENSATION

The Consultant agrees to perform all of the services included in Section 2 for a total all inclusive sum not-to-exceed fee of SEVENTY-SEVEN THOUSAND DOLLARS ($77,000.00) for the five years of service, in accordance with Exhibits A and B. The total all inclusive sum shall include all labor, materials, taxes, profit, overhead, insurance, subcontractor costs and all other costs and expenses incurred by the Consultant. The hourly rate by personnel category shall be as set forth in Exhibit B. The City will pay the Consultant in accordance with Section 13.

6. NOTICES

All communications relating to the day-to-day activities of the project shall be exchanged between the City's Deputy City Manager and the Consultant's Project Manager, Manfred Endres.

All other notices and communications regarding interpretation of the terms of this contract and changes thereto shall be given to the other party in writing and may be given by personal delivery to a representative of the parties or by mailing the same postage prepaid, addressed as follows:

If to the City:
City of Lodi
P.O. Box 3006
Lodi, CA 95241-1910
Attention: Jordan Ayers, Deputy City Manager

If to the Consultant:
FCS Group
7525 166th Avenue, N.E. Suite D-15
Redmond, WA 98052
Attention: Peter Moy

The address to which mailings may be made may be changed from time to time by notice mailed as described above. Any notice given by mail shall be deemed given on the day after that on which it is deposited in the United States Mail as provided above.

7. OWNERSHIP OF WORK

All reports, designs, drawings, plans, specifications, analyses, charts, tables, schedules and all other materials prepared, or in the process of being prepared, for the services to be performed by the Consultant shall be and are the property of the City. The City shall be

entitled access to and copies of these materials during the progress of the work. Any such materials remaining in the hands of the Consultant or in the hands of any subcontractor upon completion or termination of the work shall be immediately delivered to the City. If any materials are lost, damaged or destroyed before final delivery to the City, the Consultant shall replace them at its own expense and the Consultant assumes all risks of loss, damage or destruction of or to such materials. The Consultant may retain a copy of all material produced under this Agreement for its use in its general business activities.

Any and all rights, title, and interest (including without limitation copyright and any other intellectual-property or proprietary right) to materials prepared under this Agreement are hereby assigned to the City. The Consultant agrees to execute any additional documents which may be necessary to evidence such assignment.

The Consultant represents and warrants that all materials prepared under this Agreement are original or developed from materials in the public domain (or both) and that all materials prepared under and services provided under this Agreement do not infringe or violate any copyright, trademark, patent, trade secret, or other intellectual-property or proprietary right of any third party.

8. CONFIDENTIALITY

Any City materials to which the Consultant has access or materials prepared by the Consultant during the course of this Agreement ("confidential information") shall be held in confidence by the Consultant, who shall exercise all reasonable precautions to prevent the disclosure of confidential information to anyone except the officers, employees and agents of the Consultant as necessary to accomplish the rendition of services set forth in Section 2 of this Agreement.

The Consultant shall not release any reports, information or promotional materials prepared in connection with this Agreement, whether deemed confidential or not, to any third party without the approval of the City.

9. USE OF SUBCONTRACTORS

The Consultant shall not subcontract any services to be performed by it under this Agreement without the prior written approval of the City, except for service firms engaged in drawing, reproduction, typing, and printing. Any subcontractors must be engaged under written contract with the Consultant with provisions allowing the Consultant to comply with all requirements of this Agreement, including without limitation the “Ownership of Work” provisions in Section 7. The Consultant shall be solely responsible for reimbursing any subcontractors and the City shall have no obligation to them.

10. CHANGES

The City may, at any time, by written order, make changes within the scope of work and services described in this Agreement. If such changes cause an increase in the budgeted cost of or the time required for performance of the agreed upon work, an equitable adjustment as mutually agreed shall be made in the limit on compensation as set forth in

Section 5 or in the time of required performance as set forth in Section 3, or both. In the event that the Consultant encounters any unanticipated conditions or contingencies that may affect the scope of work or services, schedule, or the amount of compensation specified herein, the Consultant shall so advise the City immediately upon notice of such condition or contingency. The written notice shall explain the circumstances giving rise to the unforeseen condition or contingency and shall set forth the proposed adjustment in schedule or compensation. This notice shall be given to the City prior to the time that the Consultant performs work or services related to any proposed adjustment. The pertinent changes shall be agreed to in a written and signed supplement to this Agreement prior to implementation of such changes.

11. RESPONSIBILITY; INDEMNIFICATION

The Consultant shall indemnify, keep and save harmless the City and its council members, officers, agents and employees against any and all suits, claims or actions arising out of any of the following:

A. any injury to persons or property that may occur, or that may be alleged to have occurred, arising from the performance of this Agreement by the Consultant caused by a negligent act or omission or willful misconduct of the Consultant or its employees, subcontractors or agents; or

B. any allegation that materials or services provided by the Consultant under this Agreement infringe or violate any copyright, trademark, patent, trade secret, or any other intellectual-property or proprietary right of any third party.

The Consultant further agrees to defend any and all such actions, suits or claims and pay all charges of attorneys and all other costs and expenses of defenses as they are incurred. If any judgment is rendered against the City or any of the other individuals enumerated above in any such action, the Consultant shall, at its expense, satisfy and discharge the same. This indemnification shall survive termination or expiration of the Agreement.

12. INSURANCE

A. Types of Insurance

The Consultant shall not commence work until proper evidence of insurance coverage of the types and amounts specified in this section has been provided to City. The Consultant shall not violate or permit to be violated any conditions or provisions of said policies of insurance, and at all times shall satisfy the requirements of the insurer for the purpose of maintaining said insurance in effect.

If any claim is made by any third person against the Consultant on account of any incident connected to the Agreement, the Consultant shall promptly report the fact in writing to City, giving full details of the claim.

Any person, firm, or corporation that the Consultant authorizes to work upon the City's property, including any subcontractor, shall be deemed to be the Consultant's agent and shall be subject to all applicable terms of this Agreement. Prior to the Consultant's start of the work or entry onto the City's property, the Consultant agrees to require its subconsultants to procure and maintain, at the Consultant's (or its subconsultant(s)') sole cost and expense (and to prove to the City's reasonable satisfaction that it remains in effect throughout the performance of the work under this Agreement), the kinds of insurance described below. Such insurance must remain in effect throughout the term of this Agreement and will be at the sole cost and expense of the Consultant (or its subconsultant(s)).

1) Commercial General Liability Insurance

The Consultant shall, at its own expense, procure and maintain Commercial General Liability insurance providing bodily injury and property damage coverage with a combined limit of at least One Million Dollars ($1,000,000) each occurrence and a general aggregate limit of at least Two Million Dollars ($2,000,000). This insurance shall include, but not be limited to, premises and operations, contractual liability covering the indemnity provisions contained in this Agreement, personal injury, products and completed operations, and broad form property damage, and include a Cross Liability endorsement.

Said Policy shall protect the Consultant and the City in the same manner as though a separate policy had been issued to each, but nothing in said policy shall operate to increase the insurance company's liability as set forth in its policy beyond the amount or amounts shown or to which the insurance company would have been liable if only one interest had been named as an insured.

2) Business Automobile Liability

The Consultant shall, at its own cost and expense, procure and maintain Business Automobile Liability insurance providing bodily injury and property damage with a combined single limit of at least One Million Dollars ($1,000,000) per occurrence for all owned, non-owned and hired automobiles. This insurance shall provide contractual liability covering all motor vehicles and mobile equipment to the extent coverage may be excluded from general liability insurance.

3) Workers' Compensation and Employers' Liability Insurance

If the Consultant employs any person to perform work in connection with this Agreement, the Consultant shall procure and maintain at all times during the performance of such work Workers' Compensation Insurance in conformance with the laws of the State of California, and federal laws where applicable. Employers' Liability Insurance shall not be less than One Million Dollars ($1,000,000) for each accident and One Million Dollars ($1,000,000) for each disease, with a policy limit of One Million Dollars ($1,000,000).

The policy shall contain a waiver of subrogation in favor of the City and its officers, council members, employees, volunteers, and agents, while acting in such capacity, and their successors and assignees, as they now or as they may hereafter be constituted, singly, jointly, or severally.

4) Professional Liability Insurance

The Consultant shall also maintain Professional Liability Insurance covering the Consultant's performance under this Agreement with a limit of liability of One Million Dollars ($1,000,000) for any one claim. This insurance shall be applicable to claims arising from the work performed under this Agreement. The policy shall contain an "Extended Reporting Period" provision providing for at least one (1) year of Extended Reporting. In the event of non-renewal or cancellation, the Consultant shall be required to purchase the Extended Reporting Period coverage at Consultant's sole expense or provide evidence of new coverage with a retroactive date prior to the commencement of work under this Agreement. Prior to commencing work under this Agreement, the Consultant shall furnish to City a Certificate of Insurance or certified copy of the insurance policy if requested, indicating compliance with the requirements of this paragraph. This certificate or policy shall further stipulate that thirty (30) days advance written notice of cancellation, non-renewal or estimated settlements in excess of the limits of the policy shall be given to City. In the event of a reduction in limits, the Consultant will provide evidence of reinstatement of limits or provide evidence of additional coverage so that a minimum of One Million Dollars ($1,000,000) per claim is evidenced.

The Consultant shall notify the City of all professional liability claims that have an estimated settlement value in excess of the policy. If the amount of the professional liability insurance is reduced by other claims, the Consultant shall procure such additional insurance to restate the limits as required under this Agreement.

If any insurance specified above shall be provided on a claims-made basis, then in addition to the coverage requirements stated above, such policy shall provide that:

a. Policy retroactive date coincides with or precedes the Consultant's start of work (including subsequent policies purchased as renewals or replacements).

b. The Consultant will make every effort to maintain similar insurance for at least three (3) years following project completion, including the requirement of adding all additional insureds.

c. If insurance is terminated for any reason, the Consultant agrees to purchase an extended reporting provision of at least two (2) years to report claims arising from work performed in connection with this Agreement.

The policy must also allow for reporting of circumstances or incidents that might give rise to future claims.

B. General Insurance Requirements

1) Acceptable Insurance

All policies will be issued by insurers acceptable to the City. This insurance shall be issued by an insurance company or companies authorized to do business in the State of California with minimum "Best's" rating of B+ and with minimum policyholder surplus of Twenty-Five Million Dollars ($25,000,000) or a company acceptable to City in its sole discretion. All policies shall be issued in a form satisfactory to the City Manager and shall be issued specifically as primary insurance. Workers' Compensation coverage requirements may be met with the California State Compensation Fund.

2) Procure and Maintain Insurance

The Consultant must, at its own cost and expense, procure and maintain at all times during the performance of this Agreement, all of the required policies specified above. The failure to procure or maintain the required insurance policies and/or an adequately funded self-insurance program acceptable to the City will constitute a material breach of the Agreement.

3) Terms of Policies

All insurance specified above shall remain in force until all work to be performed is satisfactorily completed. If the insurance is provided on a claims-made basis, it must remain in force for the entire term of the Contract and a minimum of three (3) years thereafter.

C. Evidence of Insurance and Endorsements

Prior to commencing of work or entering onto the City's property, the Consultant shall file a Certificate of Insurance with the City evidencing the foregoing coverages, including the following endorsements:

1) The insurance company(ies) issuing such policy(ies) will provide at least thirty (30) days' notice to the City of cancellation or non-renewal.

2) That the policy(ies) is primary insurance and the insurance company(ies) providing such policy(ies) shall be liable thereunder for the full amount of any loss or claim that the Consultant is liable for under this section, up to and including the total limit of liability, without right of contribution from any other insurance maintained or which may be maintained by the City.

3) Such insurance shall include as additional insureds the City of Lodi, and its respective council members, officers, employees, and agents while acting in such capacity, and their successors or assignees, as they now or as they may hereafter be constituted, singly, jointly, or severally.

4) The policy must also contain either a Cross Liability endorsement or Severability of Interests Clause and stipulate that inclusion of the City as an additional insured will not in any way affect the City's rights as respects to any claim, demand, suit or judgment made, brought, or recovered against the Consultant. Said policy shall protect the Consultant and the City in the same manner as though a separate policy had been issued to each, but nothing in said policy shall operate to increase the insurance company's liability as set forth in its policy beyond the amount or amounts shown or to which the insurance company would have been liable if only one interest had been named as an insured.

D. <u>Consequence of Lapse</u>

Should any required insurance not be procured or lapse during the term of this Agreement, requests for payment originating after such lapse will not be processed until the City receives satisfactory evidence of reinstated coverage as required by the Agreement. If insurance is not reinstated, the City, may, at its sole option, terminate this Agreement effective on the date of such lapse of insurance.

13. MANNER OF PAYMENT

Consultant shall be paid seventy-five percent (75%) of the annual fee as set forth in Exhibits A and B upon submission of each year's draft report, based upon a invoice submitted by Consultant. Upon submission of the final drafts of all deliverables, Contractor shall submit an invoice for the remaining twenty-five percent (25%) of the annual fee for services. Additional services, if any, provided by Consultant shall be invoiced separately and conform to the rates specified in Exhibit B as accepted by the City. The City shall endeavor to pay approved invoices within thirty (30) days of their receipt.

14. CONSULTANT'S STATUS

Neither the Consultant nor any party contracting with the Consultant shall be deemed to be an agent or employee of the City. The Consultant is and shall be an independent Consultant, and the legal relationship of any person performing services for the Consultant shall be one solely between that person and the Consultant.

15. ASSIGNMENT

The Consultant shall not assign any of its rights nor transfer any of its obligations under this Agreement without the prior written consent of the City.

16. CITY WARRANTIES

The City makes no warranties, representations or agreements, either express or implied, beyond such as are explicitly stated in this Agreement.

17. CITY REPRESENTATIVE

Except when approval or other action is required to be given or taken by the City Council, the City Manager, or such person or persons as he/she shall designate in writing from time to time, shall represent and act for the City.

18. TERMINATION

The City shall have the right to terminate this Agreement at any time by cause or by convenience by giving written notice to the Consultant. Upon receipt of such notice, the Consultant shall not commit itself to any further expenditure of time or resources.

If the Agreement is terminated for any reason other than a breach or default by the Consultant, the City shall pay to the Consultant in accordance with the provisions of Sections 5 and 13 all sums actually due and owing from the City for all services performed and all expenses incurred up to the day written notice of termination is given, plus any costs reasonably and necessary incurred by the Consultant to effect such termination. If the Agreement is terminated for breach or default, the City shall remit final payment to the Consultant in an amount to cover only those services performed and expenses incurred in full accordance with the terms and conditions of this Agreement up to the effective date of termination.

The City shall not in any manner be liable for the Consultant's actual or projected lost profits had the Consultant completed the services required by this Agreement.

19. MAINTENANCE, AUDIT AND INSPECTION OF RECORDS

All Consultant and subconsultant costs incurred in the performance of this Agreement will be subject to audit. The Consultant and its subconsultants shall permit the City, or its authorized representatives to inspect, examine, make excerpts from, transcribe, and copy the Consultant’s books, work, documents, papers, materials, payrolls records, accounts, and any and all data relevant to the Agreement at any reasonable time, and to audit and verify statements, invoices or bills submitted by the Consultant pursuant to this Agreement. The Consultant shall also provide such assistance as may be required in the course of such audit. The Consultant shall retain these records and make them available for inspection hereunder for a period of four (4) years after expiration or termination of the Agreement.

If, as a result of the audit, it is determined by the City's auditor or staff that reimbursement of any costs including profit or fee under this Agreement was in excess of that represented and relied upon during price negotiations or represented as a basis for payment, the Consultant agrees to reimburse the City for those costs within sixty (60) days of written notification by the City.

20. EQUAL EMPLOYMENT OPPORTUNITY

In connection with the performance of this Agreement, the Consultant shall not discriminate against any employee or applicant for employment because of race, religion, color, sex, disability or national origin. The Consultant shall take affirmative actions to ensure that applicants are employed, and that employees are treated during their employment, without regard to their race, religion, color, sex, disability or national origin. Such actions shall include, but not be limited to, the following: employment, upgrading, demotion or transfer recruitment or recruitment advertising, layoff or termination, rates of pay or other forms of compensation; and selection for training, including apprenticeship. The Consultant further agrees to insert a similar provision in all subcontracts, except subcontracts for standard commercial supplies or raw materials.

21. NON-DISCRIMINATION ASSURANCE

The Consultant shall not discriminate on the basis of race, color, national origin, or sex in the performance of this Agreement. The Consultant shall carry out applicable requirements of 49 CFR Part 26 in the award and administration of U.S. DOT-assisted contracts. Failure by the Consultant to carry out these requirements is a material breach of this Agreement, which may result in the termination of this Agreement or such other remedy as the City deems appropriate. The Consultant shall obtain the same assurances from its joint venture partners, subcontractors, and subconsultants by including this assurance in all subcontracts entered into under this Agreement.

22. CONFLICT OF INTEREST

The Consultant warrants and represents that it presently has no interest and agrees that it will not acquire any interest which would present a conflict of interest under California Government Code §§ 1090 et seq. or §§ 87100 et seq. during the performance of services under this Agreement. The Consultant further covenants that it will not knowingly employ any person having such an interest in the performance of this Agreement. Violation of this provision may result in this Agreement being deemed void and unenforceable.

Depending on the nature of the work performed, the Consultant may be required to publicly disclose financial interests under the City's Conflict of Interest Code. The Consultant agrees to promptly submit a Statement of Economic Interest on the form provided by City upon receipt.

No person previously in the position of council member, officer, employee or agent of the City may act as an agent or attorney for, or otherwise represent, the Consultant by making any formal or informal appearance, or any oral or written communication, before the City, or any officer or employee of the City, for a period of twelve (12) months after leaving office or employment with the City if the appearance or communication is made for the purpose of influencing any action involving the issuance, amendment, award or revocation of a permit, license, grant or contract.

23. RELEASE OF INFORMATION

The Consultant shall not release any reports, information or promotional materials prepared in connection with this Agreement without the approval of the City.

24. ATTORNEYS' FEES

If any legal proceeding should be instituted by either of the parties to enforce the terms of this Agreement or to determine the rights of the parties under this Agreement, the prevailing party in said proceeding shall recover, in addition to all court costs, reasonable legal fees.

25. APPLICABLE LAW

This Agreement, its interpretation and all work performed under it shall be governed by the laws of the State of California.

26. BINDING ON SUCCESSORS

All of the terms, provisions and conditions of this Agreement shall be binding upon and inure to the benefit of the parties and their respective successors, assigns and legal representatives.

27. ENTIRE AGREEMENT; MODIFICATION

This Agreement, including any attachments, constitutes the entire Agreement between the parties with respect to the subject matter hereof and may not be amended except by a written amendment executed by authorized representatives of both parties. In the event of a conflict between the terms and conditions of this Agreement and the attachments, the terms of this Agreement will prevail.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement by their duly authorized officers as of the day and year first above written.

CITY OF LODI, a Municipal Corporation

By:_____
KONRADT BARTLAM
Interim City Manager

ATTEST:

By:_____
RANDI JOHL
City Clerk

APPROVED AS TO FORM:

By:_____
D. STEPHEN SCHWABAUER
City Attorney

CONSULTANT*:

By:_____

Title:_____

By:_____

Title:_____

** If the Consultant is a corporation, this Agreement must be executed by two corporate officers, consisting of: (1) the president, vice president or chair of the board; and (2) the secretary, assistant secretary, chief Jinancial officer or assistant treasurer. In the alternative, this Agreement may be executed by a single officer or a person other than an officer provided that evidence satisfactory to the City is provided demonstrating that such individual is authorized to bind the corporation (e.g. a copy of a certified resolution from the corporation's board or a copy of the corporation's bylaws.)*

RESOLUTION NO. 2010-89

A RESOLUTION OF THE LODI CITY COUNCIL
AWARDING CONTRACT TO FCS GROUP FOR
OMB A-87 COST ALLOCATION PLAN AND INDIRECT
COST RATE SERVICES

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WHEREAS, the City Council authorized the issuance of a request for proposals (RFP) for OMB A-87 cost allocation plan and indirect cost rate services on April 7, 2010; and

WHEREAS, the City posted the RFP on its web site and directly notified 17 vendors of the availability of the RFP; and

WHEREAS, the City received proposals from seven vendors as shown below:

Capital Accounting Partners	MGT of America
FCS Group	Tischler Bise
Macias Consulting	Willdan
Maximus	

WHEREAS, a selection committee of City staff independently evaluated the proposals received based upon the criteria set forth in the RFP; and

WHEREAS, the selection committee unanimously selected FCS Group.

NOW, THEREFORE, BE IT RESOLVED that the City Council of the City of Lodi does hereby award a contract to FCS Group for OMB A-87 cost allocation plan and indirect cost rate services and authorizes the Interim City Manager to sign the contract.

Dated: June 16, 2010

==========

I hereby certify that Resolution No. 2010-89 as passed and adopted by the City Council of the City of Lodi in a regular meeting held June 16, 2010, by the following votes:

AYES: COUNCIL MEMBERS – Hansen, Hitchcock, Johnson, and Mounce

NOES: COUNCIL MEMBERS – None

ABSENT: COUNCIL MEMBERS – Mayor Katzakian

ABSTAIN: COUNCIL MEMBERS – None

RANDI JOHL
City Clerk